

The Influence of Tax Payer Compliance on Tax Revenue Moderated by Tax Audit

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ABSTRACT

This research aims to analyze the effect of taxpayer compliance on tax revenues which is moderated by tax audits at KPP Pratama Singosari. This research was conducted using a quantitative approach with a questionnaire as the research instrument. The research sample in this study was 130 taxpayers using a sampling technique using the Slovin formula and purposive sampling method. Data analysis was carried out using moderated regression analysis using the SmartPls version 4 program. The research results show that taxpayer compliance has a significant effect on tax revenue. Tax audits do not have a significant effect on tax revenues. However, tax audits can moderate taxpayer compliance with tax revenues. The results of this research are expected to develop a theory of compliance for taxpayers and help monitor the results of existing policies. It is also hoped that the research results can provide insight or material for implementing compliance theory in social life, especially for taxpayers.
Keywords: Taxpayer compliance, tax revenue, tax audit.

INTRODUCTION

Background

Taxes are one of the sources of revenue used to finance household expenses and can benefit the wider community. If spending increases, the government will demand an increase in national income. Therefore, the Directorate General of Taxes makes every effort to maximize tax revenue (Simamora and Suryaman, 2015). Mahdi and Ardiati, (2017) explain through taxes that a country is expected to become an independent country in financing its development. Given the importance of taxes in increasing development in a country (including Indonesia), taxpayers must be aware and obedient in paying taxes according to applicable regulations. The more taxpayers who are obedient in paying their taxes, the greater the tax revenue of a country, which in turn will have an impact on increasing development in a country. Without taxes, most state activities are difficult to carry out. Taxes are used to subsidize the needs of the community and also to pay off the country's debt abroad. So far, public awareness of paying taxes has not reached the desired target. People still do not believe in the importance of taxes because they still think it is just nonsense, people also feel to still do not understand what the importance of taxes is and still have difficulty reporting and calculating taxes. However, some efforts must be made so that people are fully aware of paying taxes and it is not impossible. When people have awareness, then tax payments will be made voluntarily, not by force.

In recent years there has been a considerable decline in several tax revenues including corporate income tax up to 37.8%, this is due to the reduction in the corporate income tax rate from 25% to 22% mandated by the Government. Substitute Regulation (Perppu) No. 1 of 2020. Minister of Finance (Menkeu) Sri Mulyani Indrawati informed that state revenue from taxes reached IDR 1,109.1 trillion by the end of July 2023. Thus, the amount of tax collected amounted to 64.6% of the 2023 State Budget target. This revenue achievement is recorded to grow 7.8% annually. Increased compliance in paying taxes will make a major contribution to state revenue (Wahda, 2018). Non-compliance can occur when taxpayers do not understand tax regulations so that taxpayers unintentionally do not fulfill their tax obligations, such as not registering to obtain a Taxpayer Identification Number (NPWP) and not reporting a Tax Return

(SPT) or taxpayers are not fully correct in their implementation. Increasing taxpayer compliance requires efforts from the Directorate General of Taxes (DGT) such as tax audits which are considered very important and mandatory because tax audits play a role in increasing foreign exchange, state financing, and national development (Agustin, 2020). Maulida & Adnan, (2017) Tax audits are needed to test compliance and detect fraud committed by taxpayers and encourage taxpayers to pay taxes honestly according to applicable regulations.

Tax audit is an examination of the correctness of transactions carried out by taxpayers and the suitability of tax administration with the principles determined by applicable laws and regulations. Tax audits are carried out as a form of supervision and guidance carried out by the Director General of Taxes so that taxpayers are compliant in reporting their taxes. The expected result of the implementation of tax audits is to increase taxpayer compliance in fulfilling their obligations in the field of taxation. As well as achieving the state tax revenue target. The findings of the audit results can be used as a valuable experience for taxpayers as well as learning so that in the next tax year taxpayers can immediately correct their mistakes and not repeat the same mistakes in carrying out their obligations in the field of taxation. (Hutagaol, 2007).

Tax audit is an important instrument to determine the level of taxpayer compliance, both formal and material, with the aim of testing and improving the tax compliance of a taxpayer, where taxpayer compliance has a strategic position in increasing tax revenue. Taxpayer compliance is formed by the dimensions of tax audits, law enforcement, and tax compensation. The purpose of the audit is to test taxpayer compliance in carrying out their tax obligations. If law enforcement can provide justice and legal certainty, then taxpayers will be obedient, and disciplined in paying taxes. The effect of taxpayer compliance on tax revenue, moderated by tax audit, involves understanding how the level of compliance demonstrated by taxpayers affects overall tax revenue, with the moderating role of tax audit in shaping this relationship. There are several important points to note: the direct impact of taxpayer compliance on tax revenue, the higher the level of taxpayer compliance will generally increase tax revenue. If taxpayers fulfill their tax obligations accurately and on time, the government will obtain the expected tax revenue. The moderating role of tax audits plays a moderating role in this relationship by acting as a mechanism to ensure compliance. Tax audits involve a thorough examination of a taxpayer's financial records, which can help identify non-compliance.

Problem Formulation

Based on the background that has been described, the core of the problem formulation is there is an influence of tax compliance on tax revenue. is there an influence of tax audits on tax revenues? and is there a moderating role in the influence of tax audits on tax compliance on tax revenues?

LITERATURE REVIEW

Compliance Theory

Compliance theory was initiated by Milgram, (1963). This theory describes a condition where a person is required to obey an order or rule that has been set. The instrumental perspective assumes that individuals are driven entirely by self-interest and perceptions of change-related behavior. Individuals who tend to obey the law are considered consistent and in line with the internal norms that have been implemented. Normative commitment through personal morality means obedience to the law because the law is considered an obligation, while normative obligation through legitimacy means obeying the rules. After all, legislative authorities have the right to regulate behavior (Marlina, 2018). Compliance theory can be used to estimate the influence of each variable in this research, namely, rewards, work stress, and environmental comfort. According to compliance theory, matters relating to compliance with

regulations are influenced by one factor, namely internal norms which are supported by the level of understanding and awareness of employees. Compliance theory is a theory that explains the conditions under which a person obeys orders or rules that have been set. (Hoesada, 2021). There are two perspectives in sociological literacy regarding compliance with the law, namely instrumental and normative. (Alem & Tewabe, 2022).. The instrumental perspective assumes that individuals are thoroughly driven by self-interest and the perception of changes associated with behavior. The normative perspective is associated with the notion of people being moral and opposed to self-interest. An individual who tends to obey the law is perceived as appropriate and consistent with internalized norms.

Tax Revenue

From an economic perspective, tax revenue is potential state revenue, because the government can finance public goods and facilities in various areas of life through taxes, such as transportation, water, electricity, education, health, security, communication, social and various facilities. others designed to meet development needs (Minsar, 2020). Waluyo, (2017) from an economic perspective, tax is state revenue that is used to improve people's lives. So, it can be concluded that tax revenue is income obtained by the government which comes from people's taxes. According to (Pohan, 2017), tax revenues are the largest backbone of state financial resources for financing the APBN. Efforts to increase tax revenues are by maximizing state revenues from the tax sector, where tax regulations or policies are issued by the government directly and must be obeyed by all taxpayers (Roulani et al., 2020).

Taxpayer Compliance

Taxpayer compliance is a situation where the taxpayer fulfills tax obligations by applicable laws and regulations and is entitled to tax rights and obligations without having to carry out audits, warnings, or threats (Darmayani and Herianti, 2017). Taxpayers who are Obediently willing to carry out their tax obligations by applicable regulations without the need for inspection, investigation, comprehensive warnings, or threats, and without imposing legal and administrative sanctions (Gunadi, 2013). Factors that influence taxpayer compliance include understanding tax laws and regulations, filling out tax forms correctly, calculating the amount of tax, and paying taxes correctly and on time (Anam, 2018). Things that can influence the level of compliance are the condition of the tax administration system, services to taxpayers, sanctions or enforcement of tax law, tax rates, and tax audits (Suryadi, 2019).

Taxpayer compliance is a factor that can increase tax revenue. And in order for tax revenues to increase, there must be a good tax system. A good tax system itself is to comply with all the rules and policies that have been set. Compliance can be established if taxpayers act dutifully by complying with applicable tax regulations. Applicable tax regulations. The more taxpayers comply with the regulations, the higher the compliance will be. The higher the compliance that is formed. The higher the level of compliance, the more directly it will influence the increase in income tax revenues. Tax regulations are established to ensure that tax revenues can run smoothly and continue to increase every year. A tool that is often used to assess the level of taxpayer compliance is the submission of SPT. The SPT submitted by the taxpayer is in the form of information regarding the amount of tax owed which can be used as a basis for making tax payments. The amount of tax owed can be the basis for knowing the amount of income tax revenue each year.

Tax Audit

Tax audits are an important instrument to determine the level of compliance with tax obligations, both in formal and material form, with the aim of testing and improving tax compliance. The expected goal of a tax audit is to help form taxpayer awareness to fulfill their tax obligations better (Salendu, 2017). According to Article 1 paragraph 25 of Law Number 16 of 2009 concerning General Provisions and Tax Procedures, "tax audit" is a series of activities to collect and process data, information and/or evidence which is carried out objectively and

professionally. The audit standards themselves are carried out to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations. According to Suandy, (2014), tax audit is defined as a series of activities to search for, collect and process data and/or evidence carried out to test compliance with tax obligations, as well as implement the provisions of tax laws and regulations. Tax audits are carried out by the DJP to improve tax compliance. The existence of a tax audit will create a cautious attitude among taxpayers in reporting their income (Reinganum & Wilde, 1985).

Conceptual Framework

This research uses taxpayer compliance, income tax, and moderation as independent variables with tax audit as the dependent variable. Based on previous research and theoretical reviews, the conceptual framework can be described as follows:

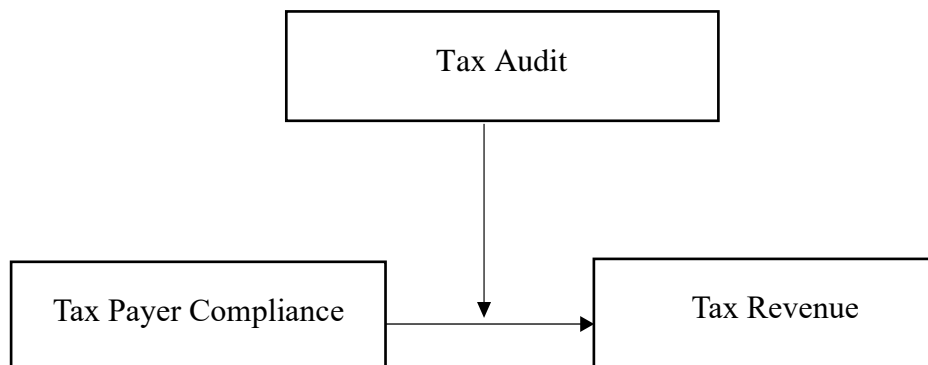


Figure 2 Conceptual Framework

Hypothesis

Based on the results of previous research and theoretical reviews, a hypothesis can be formulated as follows:

H1: Taxpayer compliance influences tax revenue.

H2: Tax audits affect tax revenues.

H3: Tax audits moderate the effect of taxpayer compliance on tax revenues.

RESEARCH METHODS

Type, Location and Time of Research

The type of research used quantitative correlation approach. According to Sugiyono (2018), quantitative data is a research method that is based on positivistic (concrete data), research data in the form of numbers that will be measured using statistics as a calculation test tool, which is related to the problem being studied to produce a conclusion. In this research, it is hoped that we can find out the effect of Taxpayer Compliance (X1), Tax Audit (Z), on Tax Revenue (Y). This research was conducted at KPP Pratama Singosari, whose address is Jalan Raya Randuagung No.12, Gondang, Randuagung, Kec. Singosari, Malang Regency, East Java 65153. And this research was conducted from November 2023 to March 2024.

Research Population and Sample

The population in this study are individual taxpayers registered at KPP Pratama Singosari who were taken through KPP Pratama Singosari. This research uses a purposive sampling technique, namely this research uses purposive sampling to determine data sources. Sugiyono (2020, p. 94) suggests that the purposive sampling technique is a sampling technique with certain considerations. The sampling or data collection process in this research has the following criteria:

- a. Samples were taken from taxpayers who were registered in KPP Pratama Singosari.
- b. Samples were taken from taxpayers who live in the Singosari area.

The sample size for this study was determined from the existing population using the Slovin rate formula of 10%. Sugiyono, (2017) slovin is a formula that is considered to be used to find a sample size that can represent the entire population. This formula is used when researchers want to know the ideal number of population proportions to represent the research. So, after the researcher uses the slovin formula, the amount of the proportion of the population will be known where the proportion is the highest amount of variance. the highest amount of variance.

$$N = \frac{N}{1 + N(e)^2}$$

Information:

n = Sample size/number of respondents

N = Population size

e = Percentage of allowance for sampling error accuracy that can still be tolerated; e= 0,1 .

The value of e = 0.1 (10%) for large populations

The value of e = 0.2 (20%) for small populations.

Sources, Data Collection Methods and Data Analysis

The data used in this research uses primary data sources. According to Sugiyono (2018:456)

Primary data is a data source that can directly provide data to data collectors or researchers.

The data in this research was collected by the researcher himself directly from the source or first place where the research object was carried out.

RESEARCH RESULTS AND DISCUSSION

Validity Test

The purpose of conducting a validity test is to find out how far the validity of the questionnaire distribution data that has been carried out is. An instrument can be said to be valid if the instrument can measure what it should measure (Ghozali & Latan, 2015). The value of all instruments has an outer loading factor > 0.7 , so the data used can be said to be valid (Hair et al., 2019). The results of the outer loading validity test in this research can be seen as follows:

Table 1 Outer Loading Value Results

	Taxpayer Compliance	Tax Revenue	Tax Audit	Tax Audit x
X1	0.825			
X2	0.863			
X3	0.841			
X4	0.849			
X5	0.746			
Y1		0.864		
Y2		0.843		
Y3		0.735		
Y4		0.739		
Z1			0.844	
Z2			0.864	
Z3			0.864	
Z4			0.865	
Z5			0.830	
Z x				1,000

Source: Primary data processed, 2024

From the test results above, all variable instruments have an outer loading factor > 0.7, so it can be interpreted that all variable instruments are valid.

Table 2 Discriminant Validity Test Results

	Taxpayer Compliance	Tax Revenue	Tax Audit	Tax Audit x
Taxpayer Compliance				
Tax Revenue	0.529			
Tax Audit	0.569	0.343		
Tax Audit x	0.051	0.278	0.084	

Source: Primary data processed, 2024

The data is declared to have passed the Discriminant Validity test, if the HTMT value < 0.90 . It can be seen in the picture above that the HTMT value between variables shows a value < 0.90 . So it can be concluded that the discriminant validity test above has been fulfilled or passed.

Reliability test

Reliability testing is used to measure a questionnaire that has been obtained from research and is an indicator of this variable. A questionnaire can be said to be reliable if the answers to the questionnaire that have been distributed are consistent or stable over time. And it can also be said to be reliable if there are circumstances where the research instrument will still produce the same data even though it is distributed over different samples and at different times. Reliability testing is carried out in order to see the composite reliability value. If the composite reliability value is > 0.8 then the construct is said to have high reliability or is reliable and > 0.6 is said to be quite reliable. The reliability test itself can be seen from the value of the composite reliability construct and Cronbach's alpha. If a construct has a composite reliability value above 0.7 and Cronbach's alpha above 0.6, then the construct is declared realistic (Ghozali & Latan, 2015). The results of the reliability test with composite reliability can be seen as follows:

Table 3 Outer Model Reliability Test Results

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Taxpayer Compliance	0.883	0.890	0.914	0.682
Tax Revenue	0.808	0.818	0.874	0.636
Tax Audit	0.909	0.947	0.931	0.728

Source: Primary data processed, 2024

From the measurement results above, all latent variables have composite reliability values > 0.7 and Cronbach's alpha > 0.6, meaning that all independent latent variables are suitable and suitable to be used as variables tested to determine the effect on the dependent latent variable, namely tax revenue. So it can be concluded that all latent variables are suitable and worthy of further analysis.

Structural Model Analysis (Inner Model)

If the previous criteria for testing the measurement model (inner model) have been met, then the next step taken is to test the structural model (inner model). This research tests the inner model using two methods, namely by looking at the coefficient of determination (R^2), Goodness of Fit (GoF) test, and the F-Square test.

R-Square Test

According to (Sarstedt et al., 2017) the Rsquare value is (0.75 strong), (0.50 moderate), (0.25 weak). We can conclude that the influence of X, Z on Y is in the weak to moderate category.

Table 4 R-Square Test results

	R-square	R-square adjusted
Tax Revenue	0.291	0.275

Source: Primary data processed, 2024

From the Adjusted R-Square table above, you can see a value of 0.275. From these results it can be explained that the R-Square value of the variable above is weak.

Goodness of Fit (GoF) Test

According to (Schermele et al., 2003) if the SRMR value is below 0.10 the results can be said to be acceptable. You can see in the table below that the SRMR value is 0.089, which means below 0.10 . So this research can be accepted.

Table 5 GoF Test results

	Saturated models	Estimated model
SRMR	0.090	0.090

Source: Primary data processed, 2024

F-Square

Table 6 F-square results

	f-square
Taxpayer Compliance -> Tax Revenue	0.159
Tax Audit -> Tax revenue	0.019
Tax Audit x Taxpayer Compliance -> Tax Revenue	0.098

Source: Primary data processed, 2024

According to (Sarstedt et al, 2017) F square with numbers (0.02 low), (0.15 moderate), (0.35 high). The influence of X on y is at a moderate to high level , the influence of x on z is at a moderate level, the influence of y on z is at a low level.

Path Coefficient Analysis

The next step is to carry out tests resulting from the SmartPLS output. The SmartPLS output it self is an estimate of a latent variable which is a linear aggregate of indicators. In this analysis, hypothesis testing will be carried out using the bootstrapping resampling method.

Bootstrapping Hypothesis Testing

The following is an explanation of the results of testing the moderating variable using bootstrapping:

Figure 7 Bootstrapping Results

	Path coefficients
Taxpayer Compliance -> Tax Revenue	0.393
Tax Audit -> Tax revenue	0.138
Tax Audit x Taxpayer Compliance -> Tax Revenue	0.265

Source: Primary data processed, 2024

The result of the model used in this research is 5%, and the hypothesis will be accepted if the p value <0.05. Hypothesis Testing Results:

- P value < 0.05 means the effect (H1) is accepted
- P value > 0.05 means it has no effect (H1) is rejected

According to (Ghozali, 2016) T statistic > 1.96 means significant. From Figure 7 above, it can be concluded that variables X to Y have a significant effect, variables Z to X do not have a significant effect. Variables Z to X to Y are able to moderate. So it can be concluded that the variable tax audit is able to moderate variable taxpayer compliance with tax revenues. Then, from the results of the research tested, each hypothesis can be discussed in the section below.

Discussion

1. Taxpayer Compliance Affects Tax Revenue

The first hypothesis (H1) which tests the relationship between Taxpayer Compliance and Tax Revenue shows that the P value of the variable taxpayer compliance (X) on tax revenue (Y) is (0.000) smaller than (0.05) so it can be concluded that this research variable have a significant influence. The general theory states that taxpayer compliance with tax revenues is

interpreted as a form of taxpayer compliance as a behavior in which the taxpayer fulfills all tax obligations and exercises his tax rights. This theory is also based on the obedience theory coined by (Stanley Milgram, 1963). This theory explains a condition where a person obeys orders or rules that have been set. This finding is in accordance with the research results conducted by Mahendra & Sukartha (2014), which states that the conditions are state revenue is at a high level taxpayer compliance in reporting and payment of tax obligations. Therefore, the results of this study are also in line with research conducted by Suhendra (2010) and Monica & Andi (2019) also stated that Taxpayer compliance has a positive effect significantly towards improvement receipt of corporate income tax at KPP.

2. Tax Audit Affects Tax Revenue

The second hypothesis (H2) which tests the relationship between tax audit and tax revenue shows that the P value of the tax audit variable (Z) on tax revenue (Y) is (0.119) greater than (0.05) so it can be concluded that this research variable does not have significant influence. Results of this research shows that the tax audit is not significant on tax revenues, meaning that the longer the tax audit implementation time will be does not affect tax revenues. Tax payer compliance need support to be more cooperative procedures for carrying out inspections so as not to extend the implementation time inspection. The results of this study are not consistent with the research results of Baunsele (2011) and Susan (2015), who stated that tax audits have a significant effect. It means amount tax audits, improving the quality of the tax authorities, and effectiveness in carrying out audit tax can affect the level of tax revenue. Results like this were also found in research by Muhammad & Sunarto (2018) and Suhendra (2010). Strategy for implementing tax audits carried out by a tax office is not always provides effective results and efficient. If the taxpayer already has compliance with fulfilling obligations taxation, actions such as education or socialization will have more impact successful payment of taxes owed.

3. Tax Audit Moderated The Influence of Taxpayer Compliance on Tax Revenue

The third hypothesis (H3) which tests the relationship between Tax Audit Moderating the Effect of Taxpayer Compliance on Tax Revenue shows that the P value of the tax audit variable (Z) on Taxpayer Compliance (X) and tax revenue (Y) is (0.013) smaller than (0 .05) so it can be concluded that the moderating variable in this study has a significant influence on taxpayer compliance with tax revenues. Overall, Agus's (2014) research found that tax compliance significantly influences tax revenues through tax audits as a moderating variable. This is of course greatly influenced if taxpayers are willing to provide the information needed during a tax audit and provide honest and truthful information according to the actual situation. This research is also in accordance with Nurjanah (2006) which states the relationship between tax audit with compliance level taxpayers compliance have a significant positive effect on tax revenues. This research is in accordance with Wirawan's (2010) theory that tax audit as a means for supervising and coaching taxpayer, who has the aim of test the level of taxpayer compliance within fulfill its tax obligations. By holding a tax audit, it will increase taxpayer compliance and lead to an increase in tax revenue.

CONCLUSIONS AND SUGGESTIONS

Conclusions

This research aims to determine the effect of taxpayer compliance on tax revenues which is moderated by tax audits. The respondents used in this research were 130 individual taxpayers registered at KPP Pratama Singosari. Based on the data that has been collected and hypothesis testing that has been carried out, the following conclusions can be drawn:

1. Taxpayer compliance variables can influence tax revenues.
2. Tax audit variables cannot influence tax revenues.
3. Tax audit variables can moderate taxpayer compliance with tax revenues

Research Limitations

1. The data collection method used in this research was only through distributing questionnaires. Meanwhile, the weakness in the questionnaire distribution method is that it is unable to reach more in-depth information through each respondent.
2. This research only uses 3 variables, namely, taxpayer compliance, tax revenue, and tax inspection.

Suggestions

1. For future researchers, it is recommended to use data collection that has more guaranteed accuracy by conducting interviews with each respondent or through observation so that the scope of the research is greater.
2. It is recommended for future researchers to develop it by using other independent variables such as tax socialization, tax knowledge, whether it has an impact on tax revenue. Taxpayer awareness, whether tax sanctions can be moderated by tax audits.

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