

The Effect of Tax Audit And Tax Collection On Corporate Income Tax Receipt

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Abstract. The purpose of this research is to determine the effect of Tax Audit and Tax Collection on Corporate Income Tax Receipt. This research was conducted at the Bandung Bojonagara Tax Service Office for the 2016-2020 period. Based on the variables studied, the type of research used is descriptive and verification with a quantitative approach. While the analytical method used is multiple linear regression analysis, correlation coefficient analysis, analysis of the coefficient of determination, and hypothesis testing using t test. The results in this research indicate that tax audits have a positive effect on corporate income tax receipt, and tax collection has a positive effect on corporate income tax receipt at KPP Pratama Bandung Bojonagara. This means that every increase in tax audit will increase the corporate income tax receipt, and every increase in the tax collection will increase the the corporate income tax receipt. The results of this research are expected can provide input to the Tax Service Office in order to maximize Corporate Tax Revenue.

Keywords: Tax Audit, Tax Collection, Corporate Income Tax.

1. Introduction

Quality audits and have a high volume of audit results can increase the realization of tax revenues [1]. If the tax assessment produced by the audit is underpaid and the result of this audit is accepted by the taxpayer, the tax bill in the assessment can be realized to be paid to the state, in the end the state revenue will also increase [2]. The purpose of the tax audit is to test the compliance of taxpayers in fulfilling their tax obligations, on the other hand the tax audit is expected to have an influence on increasing tax revenues both from audit findings and increasing taxpayer compliance [3, 4].

Another purpose of the audit, according to Erly Suandi [5] the main purpose of the tax audit is to increase tax compliance, through law enforcement efforts so as to increase tax revenue. The results of the tax audit from the quality material aspect lead to potential tax revenues [6]. Then the quality of tax audits from the material aspect in the form of tax assessments in accordance with the provisions of applicable tax regulations which provide an increase in potential tax revenues [7].

The above theories are supported by the results of previous studies, that Tax Audit has an influence on Income Tax Revenue. As the results of research revealed by Hairul Anam, Srie Hartutie Moehaditoyo, and RD Dirmayani [8], it is stated that the more effective tax officers are in carrying out each stage of tax audits based on laws and regulations can increase state revenues in the taxation sector, the role of audits as a driver of revenue Taxation requires effective supervision of the implementation

of tax audits. If the audit has been carried out properly, it will have an impact on increasing state tax revenues [9]. According to the results of research conducted by Budi Sutrisno, Rina Arifati, SE, M.Si Rita Andini, SE, MM [10] revealed that the more tax examiners conduct tax audits, the more tax revenue will increase. The results of research testing conducted by Bunga Fitriana Kusuma Wati [11] said that tax audits had a significant positive effect on increasing tax revenues.

According to Siti Kurnia Rahayu [12] tax collection, both passive and active collection, is carried out by the DGT to increase tax revenue. With passive and active tax collection, it is hoped that the disbursement of tax arrears caused by taxpayers not complying with the material aspects of tax regulations can be realized. This can provide an increase in tax revenue [12]. If the amount of collection on the tax collection letter, both tax debt and sanctions, can be accepted by the taxpayer, it will have an impact on the amount of tax disbursement, it will have an impact on the amount of disbursement of tax arrears, so that tax revenues will increase [13].

Tax collection has a function in securing state revenues. If there are many uncollected tax debts, it will affect state revenues [14]. Therefore, tax collection actions must be carried out effectively and efficiently to maintain state revenues [15]. If the amount of collection on the tax collection letter, both tax debt and sanctions, can be accepted by the taxpayer, it will have an impact on the amount of tax disbursement, it will have an impact on the amount of disbursement of tax arrears, so that tax revenues will increase [16].

The above theories are supported by the results of previous studies, that Tax Collection has an influence on Income Tax Revenue. As the results of research revealed by Hairul Anam, Srie Hartutie Moehaditoyo, and R. D. Dirmayani [17] that with tax collection, taxpayers who do not want to pay taxes can be forced to fulfill their obligations in paying taxes, so as to increase tax revenue. As for a series of actions taken by tax officials so that taxpayers pay off their tax debts and tax collection costs, namely through the stages of tax collection [18]. It is hoped that this series of stages can make taxpayers comply and be on time in paying their tax obligations, so as to increase tax revenue [1]. According to the results of research conducted by Budi Sutrisno, Rina Arifati, SE, M.Si Rita Andini, SE, MM [16], it was revealed that the more tax collections were carried out, the higher tax revenues. The results of research testing conducted by Muthia Septhiana [9] say that the effect of tax collection on corporate income tax receipts has a positive effect on the direction of the relationship.

2. Method

This research was conducted at the Bandung Bojonagara Tax Service Office for the 2016-2020 period. Based on the variables studied, the type of research used is descriptive and verification with a quantitative approach. While the analytical method used is multiple linear regression analysis, correlation coefficient analysis, analysis of the coefficient of determination, and hypothesis testing using t test.

3. Results and Discussion

Result of Coefficient of Multiple Linear Regression Equation can be seen in figure 1.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1							
	(Constant)	213.825	14.647		76.614		
	SKPKB	4.755	1.837	1.478	4.213	.008	.852
	Surat Paksa	3.429	1.273	1.057	3.355	.024	.852

a. Dependent Variable: Penerimaan Pajak Penghasilan Badan

Figure 1. Result of Coefficient of Multiple Linear Regression Equation

Source: SPSS 20.0 data processing (2021)

From the output figure above, the value of α is 213.825, β_1 is 4.755 and β_2 is 3.429. Thus, the multiple linear regression equation to be formed is as follows:

$$Y = 213,825 + 4,755 + 3,429$$

From the results of the multiple linear regression equation, each variable can be interpreted as follows:

- The constant is 213.825 ; This means that if the Tax Underpayment Assessment Letter (X1) and the Disbursement of the Forced Letter (X2) is 0, then the realization of corporate income tax receipts (Y) will be worth 213,825. The regression coefficient of the underpaid tax assessment letter variable (X1) is 4.755; This means that if the other independent variables have a fixed value and the Underpaid Tax Assessment has increased by 1, then the realization of corporate income tax revenue (Y) will increase by 3,429. The positive coefficient means that there is a positive relationship between the disbursement of the Underpaid Tax Assessment.
- The higher the disbursement of the Underpaid Tax Assessment Letter, the higher the realization of Corporate Income Tax Revenue will be.
- The regression coefficient of the variable number of forced disbursement (X2) is 3,429; This means that if the other independent variables have a fixed value and the amount of Disbursement of Forced Letters increases by 1, then the realization of corporate income tax revenue (Y) will increase by 3,429. The coefficient is positive, meaning that there is a positive relationship between the disbursement of the Forced Letter and the realization of corporate income tax receipts, the higher the disbursement of the Forced Letter, the higher the realization of corporate income tax receipts (Figure 2).

Correlations

		SKPKB	Penerimaan Pajak Penghasilan Badan
SKPKB	Pearson Correlation	1	.644**
	Sig. (2-tailed)		.038
	N	60	60
Penerimaan Pajak Penghasilan Badan	Pearson Correlation	.644**	1
	Sig. (2-tailed)	.038	
	N	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Figure 2. Result of Correlation Coefficient of Underpaid Tax Assessment with Realized Corporate Income Tax Revenue

Source: Results of SPSS 20.0 data processing (2021)

Based on figure 2 of the output results of the data processing above, the correlation coefficient value for the Underpaid Tax Assessment Letter (SKPKB) with Realized Corporate Income Tax Revenue is 0.644, which results are included in the interval score between 0.60 - 0.799. This shows that there is a strong relationship between the Underpaid Tax Assessment Letter and Corporate Income Tax Revenue. The positive calculation results between the two variables above indicate that there is a unidirectional relationship between the disbursement of the Underpaid Tax Assessment Letter and the Realization of Corporate Income Tax Revenue, where if the Underpaid Tax Assessment Letter increases, the Realization of Corporate Income Tax Revenue will also increase (Figure 3).

Correlations

		Surat Paksa	Penerimaan Pajak Penghasilan Badan
Surat Paksa	Pearson Correlation	1	.588**
	Sig. (2-tailed)		.044
	N	60	60
Penerimaan Pajak Penghasilan Badan	Pearson Correlation	.588**	1
	Sig. (2-tailed)	.044	
	N	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Figure 3. Correlation Coefficient Result of Forced Letter with Realization of Corporate Income Tax Revenue

Source: Results of SPSS 20.0 data processing (2021)

Based on figure 3 of the output results from the data processing above, the correlation coefficient value for the Forced Letter with the realization of corporate income tax receipts is 0.588, which results are included in the interval score between 0.40 - 0.599. This shows that there is a moderate relationship between the disbursement of the Forced Letter and the receipt of corporate income tax. The positive calculation results between the two variables above indicate that there is a unidirectional relationship between the disbursement of the Enforced Letter and the receipt of corporate income tax, where if the disbursement of the Forced Letter increases, the Realization of Corporate Income Tax Revenue will also increase (Figure 4).

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.568 ^a	.322	.841	92.625	1.891

a. Predictors: (Constant), Surat Paksa, SKPKB

b. Dependent Variable: Penerimaan Pajak Penghasilan Badan

Figure 4. Koefisien Determinasi

Based on the figure above calculation, it can be seen that the effect of the Involuntary Letter and Tax Assessment Letter on the realization of corporate income tax revenue is 32.2%, while the remaining 67.8% is the influence given by other factors not examined in this study. such as taxpayer compliance, tax extensification, tax intensification, number of taxable entrepreneurs, and others (Figure 5).

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	213.825	14.647		76.614	.000		
	SKPKB	4.755	1.837	1.478	4.213	.008	.852	2.637
	Surat Paksa	3.429	1.273	1.057	3.355	.024	.852	2.637

a. Dependent Variable: Penerimaan Pajak Penghasilan Badan

Figure 5. Coefficient Results of Partial Hypothesis Testing of Underpaid Tax Assessment Against Realization of Corporate Income Tax Revenue

Based on figure 5 above, it can be seen that the value of t_{hitung} obtained by the underpaid tax assessment variable is 4.213. This value will be compared with the t_{table} value in the t distribution table. With $df=n-k-1=60-2-1=57$, the value t_{table} for the two-party test is ± 2.00247 . From the values above, it can be seen that the t_{hitung} value obtained is 4.213, which is between the t_{table} value (-2.00247 and 2.00247), in accordance with the hypothesis testing criteria that H_0 is rejected and H_a is accepted with a significant value of 0.008% smaller than the level of an acceptable error of 5% means that there is a significant effect of underpaid tax assessments on the realization of corporate income tax receipts (Figure 6).

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	213.825	14.647		76.614	.000		
	SKPKB	4.755	1.837	1.478	4.213	.008	.852	2.637
	Surat Paksa	3.429	1.273	1.057	3.355	.024	.852	2.637

a. Dependent Variable: Penerimaan Pajak Penghasilan Badan

Figure 6. Coefficient Results of Partial Coefficient of Coercive Letter Hypothesis Testing on Realization of Corporate Income Tax Revenue

Based on figure 6, it can be seen that the value of t_{hitung} obtained by the variable for disbursement of the Forced Letter is 3.355. This value will be compared with the t_{table} value in the t distribution table. With $df=n-k-1=60-2-1=57$, the t_{table} value for the two-party test is ± 2.00247 . From the values above, it can be seen that the t_{hitung} value obtained is 3,355 which is between the t_{table} value (-2.00247 and 2.00247), in accordance with the hypothesis testing criteria that H_0 is rejected and H_a is accepted with a significant value of 0.024% smaller than the error rate. which can be accepted is 5%, which means that there is a significant effect on the Disbursement of Forced Letters on the Realization of Corporate Income Tax Revenue. Conclusion

4. Conclusion

Corporate Income Tax receipts are significantly affected by the Tax Audit at the Bandung Bojonagara Pratama Tax Service Office for the 2016-2020 period with the amount of influence that is categorized as moderate and has a positive relationship. This shows that when the tax audit increases, the tax revenue will also increase. Corporate Income Tax Revenue is significantly affected by Tax Collection at the Bandung Bojonagara Pratama Tax Service Office for the 2016-2020 period with the amount of influence that is categorized as moderate and has a positive relationship. This means that if tax collection increases, revenue will also increase, and vice versa.

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