

Analysis of the Effect of Taxpayer Compliance Supervision, Tax Audit and Tax Collection on Tax Revenue at KPP Pratama Banjarmasin

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ARTICLE INFO	ABSTRACT
<p>Keywords: supervision of taxpayer compliance, tax audit, tax collection, tax revenue</p>	<p>The purpose of this study was to obtain empirical evidence that taxpayer compliance monitoring activities, tax audits and tax collection have a significant effect on tax revenue. The research was conducted at KPP Pratama Banjarmasin on corporate taxpayers during the 2019-2022 tax year. With purposive sampling method, a total of 6,492, 7,355, 8,208 and 9,548 taxpayers were obtained for each year from tax year 2019 to 2022. With statistical data analysis, multiple linear regression tests were carried out, classical assumption tests consisting of normality tests, autocorrelation tests, multicollinearity tests and heteroscedasticity tests and statistical model tests including the coefficient of determination test (R test), model feasibility test (F test) and hypothesis testing (t test). This study shows that partial taxpayer compliance and tax audits have a significant effect on tax revenue while tax collection has no significant effect on tax revenue. Simultaneously all variables have a significant effect on tax revenue.</p>
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INTRODUCTION

As a country with a relatively large population, of course high financing is needed to carry out development. This is normal considering the limitations of other sources of state revenue such as from natural resources can no longer be relied on as the main source of state financing. The tax sector is the main source of state revenue that is most relied on by the government and has a role in supporting national development, as well as meeting and covering state expenditures.

Mardiasmo (2016:3) stated that based on Law Number 16 of 2009 concerning the 4th amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, Article 1 paragraph 1 states that tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the Law without receiving direct compensation and is used for the needs of the state as much as possible for the prosperity of the people.

In determining the tax revenue target, the government calculates effectively and efficiently. As the backbone of state revenue, tax targets are something that needs to be carefully considered. Although Indonesia implements a budget deficit policy as a determination of the APBN target, the government tries to keep the deficit value from being too large in order to maintain economic growth.

If in its implementation, based on government estimates, the tax revenue target cannot be achieved, then the government will take action to keep the budget deficit below the set percentage. Some of the actions taken by the government to maintain the deficit include relocating the budget and saving state spending. In 2020 and 2021 when the Covid-19 pandemic was ongoing, the government relocated the budget that focused on handling Covid which was allocated for health, made savings by reducing state spending, for example by withholding ASN THR payments, or more specifically by revising the APBN target and facilitating export and import activities.

Table 1. Tax Revenue Targets and Realization
2007-2021 DJP

Tahun	Target (Rp. Trilyun)	Realisasi (Rp. Trilyun)	Capaian (%)
2007	523,85	426,23	81,36%
2008	534,53	571,10	106,84%
2009	577,39	544,53	94,31%
2010	661,50	569,02	86,02%
2011	763,67	742,74	97,26%
2012	885,03	835,83	94,44%
2013	995,20	941,40	94,59%
2015	1.294,25	1.060,86	81,97%
2016	1.355,20	1.105,97	81,61%
2017	1.283,57	1.151,13	89,68%
2018	1.424,00	1.315,00	92,35%
2019	1.577,56	1.332,06	84,44%
2020	1.198,82	1.069,98	89,25%
2021	1.229,60	1.277,50	103,90%

Source: processed from the DJP Performance Report accessed at www.pajak.go.id

After previously in 2008 tax revenues had reached a realization of 106.84%, finally in 2021, amidst the economic conditions in the economic recovery period due to the impact of the Covid-19 pandemic, the Directorate General of Taxes managed to achieve the revenue target of 103.9%, namely IDR 1,277.50 trillion from the target set at IDR 1,229.60 trillion.

Table 2. Target and Realization of Tax Revenue 2017-2022 of Banjarmasin Pratama Tax Office

Tahun	Target	Realisasi	Capaian (%)
2017	3.284.601.457.000	2.450.245.765.411	74,60%
2018	2.971.033.210.000	2.689.133.898.487	90,51%
2019	3.261.153.800.000	3.031.251.323.983	92,95%
2020	2.547.722.059.000	2.369.344.394.762	93,00%
2021	1.478.888.731.000	1.501.729.550.879	101,54%
2022	1.006.819.731.000	1.316.605.139.538	130,77%

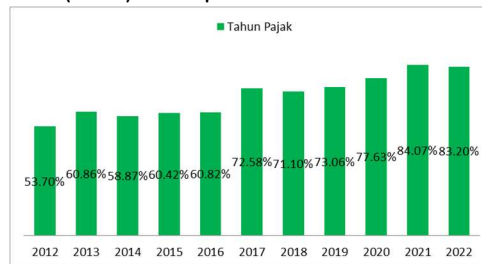
Source: Banjarmasin Pratama Tax Office

For KPP Pratama Banjarmasin itself, in achieving the revenue target, there has been a positive increase. Over the past six years, KPP Pratama Banjarmasin has experienced improved growth in revenue achievement. With the number of registered taxpayers as many as 345,450 taxpayers (end of 2022), KPP Pratama Banjarmasin was able to accelerate in achieving revenue in 2021 and 2022 and achieved revenue greater than the set target. This is in line with what was achieved by the Directorate General of Taxes, that revenue for 2021 exceeded the set target considering that the national realization recorded by the Head Office

of the Directorate General of Taxes is the accumulated realization value of all tax service offices in Indonesia.

In addition to the challenges in achieving revenue realization, the Directorate General of Taxes must also work hard to improve taxpayer compliance performance. Not all taxpayers registered and administered at each Tax Service Office (KPP) have carried out their obligations properly and correctly. There are still taxpayers who are negligent in their obligation to submit Tax Returns (SPT), both Annual SPT and Periodic SPT.

Table 3. Income Tax (PPh) Compliance Submission Ratio (2012-2022)



Source : <https://dataindonesia.id/>

Taxpayers in Indonesia lack full awareness of tax obligations. Based on data released by the Ministry of Finance, in 2022 the compliance ratio for submitting SPT for Income Tax (PPh) was 83.20%. This ratio decreased by 0.87% points from the previous year. This has an impact on the fulfillment of tax obligations which are not optimal. Taxpayers who have just had a NPWP and are unfamiliar with tax rights and obligations tend not to comply in implementing their rights and obligations. Of course, this is also something that the government needs to pay attention to, in this case the Directorate General of Taxes, so that taxpayers who have had a NPWP for years do not still not know their tax rights and obligations. The hope is that all taxpayers have a high understanding and awareness so that the level of taxpayer compliance improves from year to year.

As one of the efforts so that taxpayer compliance and state revenue can continue to be improved and successfully achieve the set targets, the government in this case the Directorate General of Taxes continues to improve. In fact, the Directorate General of Taxes has implemented "Tax Reform" in three stages since 2002 until 2024. The biggest reform occurred in the third stage where the biggest changes occurred in the five main pillars, including organization, HR, IT and Database, Business Process, and Tax Regulations. Taxpayer compliance supervision is an activity carried out by the Directorate General of Taxes before conducting an audit. This activity is an activity carried out to test whether the SPT submitted by taxpayers is correct and in accordance with applicable tax provisions. For taxpayers, confirmation will be carried out if there is a difference in the data reported with the data held by the Directorate General of Taxes. This also applies to taxpayers who have not reported their SPT at all. The higher the supervision carried out, the more taxpayer compliance will be increased. In addition to monitoring taxpayer compliance, the government is making efforts to minimize tax evasion by implementing a tax audit and collection system as a form of supervision in optimizing tax revenue. The tax audit process that lacks support from taxpayers can result in discrepancies and suboptimal results. If so, the audit process is hampered and ultimately affects tax revenue. Taxpayers try to avoid tax audits during the process of implementing tax obligations. This avoidance is deliberately done to hide the truth

of the calculations that have an impact on the amount of tax that should be paid. Tax audits are considered to provide additional burdens and are seen as something that seems scary. News of cases in taxation regarding individuals who impersonate tax officials makes taxpayers increasingly distrustful during the audit process.

Tax revenue can also be affected by tax collection. Law Number 19 of 2000 concerning Tax Collection by Distress Warrant states "Tax collection is a series of actions so that taxpayers pay off tax debts and collection costs by reprimanding or warning, carrying out immediate collection and simultaneously notifying the distress warrant, proposing prevention, carrying out confiscation, carrying out hostage-taking, selling goods that have been confiscated". Tax collection is the last step in the activity of collecting tax funds, so the main process that remains attached to taxpayers is paying off tax debts (Faisal, 2009:212).

Facts prove that when tax collection is carried out, taxpayers are reluctant to fulfill their tax obligations in accordance with the provisions. This causes a growing arrears because there are unpaid taxes owed. Increasing tax arrears are a problem that hinders the amount of tax revenue obtained by the state. The greater the tax arrears, the greater the potential to reduce tax revenue. The tax collection process that has occurred certainly indicates that taxpayers have postponed the payment of taxes that should be paid. Taxpayers who delay paying taxes can be caused by very large tax arrears while the level of economic ability to pay their taxes is low, so that taxpayers cannot carry out their obligations on the amount of tax set. As a result, it can create its own burden and pressure for taxpayers, even to the point of cases of murder of tax officers by taxpayers. It can be concluded from this case that the problem of large tax arrears can have fatal consequences and affect the tax collection process. Taxpayers who have unpaid tax debts, then their whereabouts are unknown or move to a new residence, try to hide all their identities or even try to change their real identities to avoid tax collection efforts. Many taxpayers assume that the taxes paid will be corrupted by the DGT.

Literature Review

Compliance Theory was first proposed by Stanley Milgram (1963), this theory explains a condition in which a person obeys the orders or rules that have been set. There are two perspectives in sociological literature regarding compliance with the law, namely the instrumental perspective and the legal perspective. The instrumental perspective assumes that an individual is driven as a whole by personal interests and perceptions of changes associated with behavior. The normative perspective can be linked to the assumption that people are moral and opposed to personal interests. An individual who tends to obey the law is considered appropriate and consistent with the established internal norms. Normative commitment through personal morality (*normative commitment through morality*) means obeying the law because the law is considered an obligation. While normative through legitimate morality (*normative commitment through legitimacy*) means obeying the regulations because the authority that drafted the law has the right to regulate behavior (Marlina, 2018). Sackett (1976) defines patient compliance as the extent to which patient behavior is in accordance with the provisions given by health professionals Noven, N, (2002). Compliance is defined as a form of behavior. Human behavior comes from the drive that exists within humans, while drive is an effort to fulfill the needs that exist within humans, Heri P

(1999). The Slippery Slope Theory *is* one of the tax compliance theories that bases tax compliance on two things, namely *Power of Authorities* and *Trust in Authorities*. *Power of Authorities* is the taxpayer's perception of the tax authority's ability to detect and punish tax violations. *Trust in Authorities* *is* defined as the general opinion held by individuals and groups that the tax authority is good and works for the good of the community (Kirchler et al. (2008). Kirchler also stated that taxpayers tend to comply if there is trust in the tax authority or the power of the tax authority to regulate and prevent tax evasion. The combination of trust and law enforcement by the tax authority can effectively reduce tax non-compliance.

In several studies, most researchers stated that taxpayer compliance monitoring, tax audits and tax collection together have a positive and significant effect on tax revenue. However, partially, the three can produce different effects. Research conducted by Suryadi & Subardjo (2019), Arifin (2018), Riyadi, et al. (2021), Monica & Andi (2019) and Widati, et al. (2022) stated that taxpayer compliance has a positive effect on tax revenue. This means that the higher the level of taxpayer compliance, the higher the revenue that will be achieved. This is different from the opinion expressed by Muhammad & Sunarto (2018) who stated that taxpayer compliance does not have a positive effect on tax revenue.

Novitaningsih, et al. (2019), Riyadi, et al. (2021) and Dasuki (2022) in their research stated that tax audits have no effect or can be said to show insignificant and negative results on corporate income tax revenue. This conclusion is in line with what was conveyed by Monica & Andi (2019) who stated that the ratio of the number of audits has an inverse effect on corporate tax revenue. This is different from several other studies which state that tax audits have a positive effect on tax revenue, as expressed by Muhammad & Sunarto (2018), Suryadi & Subardjo (2019), Arifin (2018), Anisah (2022) and Widati, et al. (2022). Tax collection has a positive effect on tax revenue as stated in research by Muhammad & Sunarto (2018), Suryadi & Subardjo (2019), Riyadi, et al. (2021), and Monica & Andi (2019). "Increasing tax collection carried out by the tax authorities will be able to increase state tax revenue, this is because taxpayers know the amount of tax bills or arrears that must be paid" Widati, et al. (2022). Novitaningsih, et al. (2019) stated that the tax collection variable has no effect on tax revenue, as stated by Anisah (2022) who stated that the tax collection system has a negative effect on tax revenue. Tax collection carried out on all taxpayers who have tax arrears, does not focus on taxpayers who have large tax arrears, which is the cause of the conclusion conveyed by Nadia & Kartika (2020) that tax collection has no effect on tax revenue.

METHODS

The dependent variable in this study is the tax revenue achieved at the Banjarmasin Pratama Tax Office for the 2019 to 2022 tax years. While the independent variables are supervision of taxpayer compliance, tax audits and tax revenues which are each represented by the issued SP2DK, issued SKP and collection actions carried out in the form of issuing warning letters, issuing coercive letters, confiscation actions, delivery of announcements and implementation of auctions, preventive actions and hostage-taking actions carried out by tax bailiffs. The type of data used in this study is quantitative data. The data sources used in this study are secondary data obtained from the Banjarmasin Pratama Tax Office consisting of

the SP2DK that has been issued, the number of tax assessment letters issued as a result of the examination, and reports on the implementation of collection actions consisting of the issuance of warning letters, issuance of forced letters, confiscation actions, delivery of announcements and implementation of auctions, preventive actions and hostage-taking actions carried out by tax bailiffs and reports on the realization of tax revenues obtained from the Banjarmasin Pratama Tax Office during 2019-2022. The population in this study is all corporate taxpayers registered at the Banjarmasin Pratama Tax Office for 2019 to 2022. The number of taxpayers registered at the Tax Service Office always changes every year. This is because there are changes in the number of registered taxpayers, both additions due to new taxpayers registering and reductions due to the elimination of NPWP. Determination of the number of taxpayers as the basis for monitoring and compliance activities is determined based on the number of active registered NPWPs for each beginning of the year. The following is data on active registered taxpayers at the Banjarmasin Pratama Tax Office from 2019 to 2022 :

Table 4. Number of Registered Corporate Taxpayers at the Banjarmasin Primary Tax Office

No	Tahun Pajak	Jumlah WP Badan Aktif
1.	2019	6,492
2.	2020	7,355
3.	2021	8,208
4.	2022	9,548

Source: Banjarmasin Pratama Tax Office

Sampling conducted in this study used the *purposive sampling method* with the following criteria:

- a. The criteria for monitoring taxpayer compliance is the number of SP2DK issued to corporate taxpayers at the Banjarmasin Pratama Tax Office in 2019-2022.
- b. The tax audit criteria are the number of Tax Assessment Letters (SKP) issued to corporate taxpayers at the Banjarmasin Pratama Tax Office in 2019-2022.
- c. The criteria for tax collection are the number of issuances of warning letters, letters of coercion, confiscations, announcements and implementation of auctions, prevention and hostage-taking by tax bailiffs against taxpayers at the Banjarmasin Pratama Tax Office in 2019-2022.
- d. The tax acceptance criteria are the amount of realized Corporate Income Tax receipts received during 2019-2022 .

From the *purposive sampling method* that has been determined according to the criteria above, the following sample data was obtained:

Table 5. Number of Samples Based on Research Criteria

No	Tahun Pajak	SP2DK (X1)	SKP (X2)	Penagihan (X3)	Penerimaan (Y)
1.	2019	4775	2483	9272	3.172.071.219.628
2.	2020	3613	2600	5654	2.477.181.442.505
3.	2021	3408	1759	4715	1.501.595.569.151
4.	2022	735	2138	6392	1.316.471.410.901

In this study, the type of data used is quantitative data, namely research using numbers as a measuring tool to measure a research object. Secondary data is data obtained indirectly but through existing sources or documentation sources. Secondary data in this study are data on the realization of the number of SP2DK issuances, the realization of the number of SKP issuances from examination results, the realization of collection actions (issuance of warning letters, coercive letters, confiscations, announcements and implementation of auctions, prevention and hostage-taking by tax bailiffs) and the realization of tax revenues obtained directly from the Banjarmasin Pratama Tax Office from 2019 to 2022.

This study uses quantitative data that uses statistical data analysis techniques, where the data used in the study are in the form of numbers and this study analyzes how the influence of taxpayer compliance supervision, tax audits and collection on tax revenues. The data analysis techniques used consist of statistical data analysis, data normality test, heteroscedasticity test, multicollinearity test, autocorrelation test, determination coefficient test (R^2), model feasibility test (F-stat), partial test (t statistic) and multiple linear regression analysis. The location of the research was conducted at KPP Pratama Banjarmasin. The selection of the research location in Banjarmasin because the researcher lives and works in the city of Banjarmasin so that the research can be carried out effectively and efficiently.

Banjarmasin Pratama Tax Office has a working area of 6,178.19 km² with 5 sub-districts in Banjarmasin City and 17 sub-districts in Barito Kuala Regency. The fairly large working area is a challenge for Banjarmasin Pratama Tax Office in securing revenue targets. With the number of registered taxpayers as many as 345,450 (active 98,714) as of 2022. The research schedule is 2 months, namely from June to July 2023. The research is carried out starting from submitting the research title, data collection, data processing until the research is completed.

RESULTS AND DISCUSSION

This research was conducted at KPP Pratama Banjarmasin which is one of the tax offices in the city of Banjarmasin, South Kalimantan province. This office is located at Jalan Lambung Mangkurat No. 21 Banjarmasin. KPP Pratama Banjarmasin is a tax office whose office building is integrated with the Regional Office of the Directorate General of Taxes of South and Central Kalimantan, is a superior unit of KPP Pratama Banjarmasin which oversees the work area consisting of the Provinces of South Kalimantan and Central Kalimantan. Based on KEP-195/PJ/2008 dated November 27, 2008, it was determined that when the Regional Office of the Directorate General of Taxes of South and Central Kalimantan began operating, it resulted in changes in the structure of the Tax Service Office in the regions of South Kalimantan and Central Kalimantan which implemented SAM (Modern Administration System). This KEP merged 3 tax offices in the city of Banjarmasin previously, namely KPP Banjarmasin, the Land and Building Tax Service Office (KP PBB) Banjarmasin, and the Tax Inspection and Investigation Office (Karikpa) Banjarmasin into one tax office, namely KPP Pratama Banjarmasin.

On October 1, 2018, Banjarmasin Pratama Tax Office was split into 2 Pratama Tax Offices, namely South Banjarmasin Pratama Tax Office and North Banjarmasin Pratama Tax Office, whose working areas were divided based on sub-districts in Banjarmasin City. South

Banjarmasin Pratama Tax Office oversees the South Banjarmasin District, East Banjarmasin District and Central Banjarmasin District, while North Banjarmasin Pratama Tax Office oversees the North Banjarmasin District, West Banjarmasin District and Barito Kuala Regency. With the issuance of the Minister of Finance Regulation number PMK-184/PMK.01/2020 dated November 18, 2020, Banjarmasin Pratama Tax Office has again become one tax office unit, whose working area consists of 2, namely the entire area in Banjarmasin City and Barito Kuala Regency (Batola) which has been operating since May 21, 2021. Banjarmasin Pratama Tax Office has a working area of 6,178.19 km² with 5 sub-districts in Banjarmasin City and 17 sub-districts in Barito Kuala Regency. The fairly large working area is a challenge for Banjarmasin Pratama Tax Office in securing revenue targets. With the number of registered taxpayers as many as 345,450 (98,714 active) as of 2022, Banjarmasin Pratama Tax Office must work hard to ensure that all taxpayers actively fulfill their tax obligations in accordance with statutory provisions.

The normality test aims to determine the distribution of data in the variables that will be used in the study. Good data that is suitable for use in research is data that has a normal distribution. In this test, the one-sample Kolmogorov-Smirnov test can be used. It is known that if the significant value of Asymp.Sig is greater than 0.05, the data has a normal distribution. From the analysis that has been carried out, the research results obtained are as follows:

Table 6. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		48	
Normal Parameters ^{a,b}	Mean	-.0000003	
	Std. Deviation	7808884751 8.08742000	
Most Extreme Differences	Absolute	.127	
	Positive	.127	
	Negative	-.052	
Test Statistic		.127	
Asymp. Sig. (2-tailed) ^c		.052	
Monte Carlo Sig. (2-tailed) ^d	Sig.	.052	
	99% Confidence Interval	Lower Bound	.046
		Upper Bound	.058

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Based on the test results in table 6. above , with a significance level of 0.05 it can be concluded that the data is normally distributed. This is because the significance probability value (0.052) is greater than the specified significance level. Thus, the assumption of normality can be accepted or met for the data. Given that the data is normally distributed, we can use various statistical methods that assume normality, such as parametric tests (e.g. t-test, ANOVA) or linear regression analysis. The assumption of normality is one of the common assumptions used in parametric statistical methods. The Durbin-Watson statistic is one of the most common methods for testing autocorrelation in a regression model. The Durbin-Watson value ranges from 0 to 4. Values around 2 indicate no autocorrelation, while values

below 2 indicate positive autocorrelation and values above 2 indicate negative autocorrelation.

Table 7. Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.509 ^a	.259	.209	80707074294 .953	1.092

a. Predictors: (Constant), SP2DK, SKP, Penagihan
 b. Dependent Variable: Penerimaan_Pajak

Based on the test results in table 7., the autocorrelation test was conducted using the Durbin-Watson statistic. The Durbin-Watson statistic helps in identifying the presence of autocorrelation in the residuals of the regression model. The Durbin-Watson value in table 1.7 is 1.092. This value falls between the range of 0 to 2. This indicates the possibility of positive autocorrelation in the residuals of the model, which means there is a positive correlation between adjacent residual values. This value is still within the acceptable range and does not significantly indicate the presence of an autocorrelation problem in the regression model.

Table 8. Multicollinearity Test

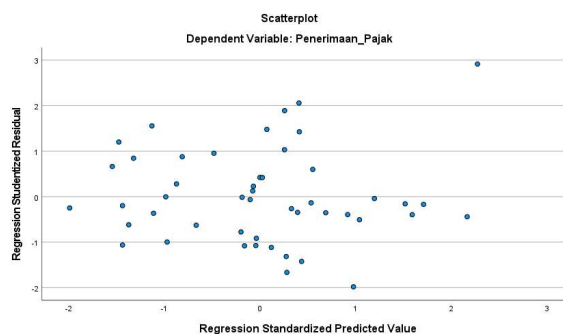
Model		Collinearity Statistics	
		Tolerance	VIF
1	SP2DK	.969	1.032
	SKP	.963	1.038
	Penagihan	.968	1.033

a. Dependent Variable: Penerimaan_Pajak

Based on the test results in table 8, the Tolerance values for the SP2DK, SKP, and Penagihan variables are 0.969; 0.963 and 0.968, respectively. These values are close to 1, indicating that there is no significant multicollinearity problem in the model. The closer the Tolerance value is to 1, the lower the level of multicollinearity between the independent variables. While the VIF values for the SP2DK, SKP, and Penagihan variables are 1.032; 1.038 and 1.033, respectively. These VIF values are low and do not indicate any significant multicollinearity problem in the model.

Based on the Tolerance and VIF values given in table 8. it can be concluded that there is no significant multicollinearity problem between the independent variables SP2DK, SKP, and Collection in the regression model. This indicates that these independent variables can be used effectively in explaining variations in the dependent variable of tax revenue without any multicollinearity conflict. In this case, no significant dependency or strong interaction was found between these independent variables.

Figure 2. Scatterplot graph



Based on the results of the Scatterplot Graph, there is no clear pattern, such as a cone, fan, or wave pattern, this indicates that there is no heteroscedasticity in the regression model. The scatterplot graph shows an even distribution of residual points along the range of independent variable values, this indicates that the residual variance remains constant and does not depend on the value of the independent variable. In this case, it can be concluded that there is no heteroscedasticity in the regression model.

Table 9. Heteroscedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	540894151 24.249	20239690296. 972		2.672	.011
SP2DK	23213572.2 82	35514502.008	.097	.654	.517
SKP	78213069.1 27	73969497.258	.158	1.057	.296
Penagihan	- 26169582.8 16	19697913.310	-.198	- 1.329	.191

a. Dependent Variable: ABRESID

Table 9. provides information on the significance value (p-value) associated with the regression coefficient. In the SP2DK variable with a p-value of 0.654 greater than 0.05 and the SKP variable with a p-value of 0.296 greater than 0.05 and the billing variable with a p-value of 0.191 greater than 0.05. Based on these results, there is no significant heteroscedasticity between the independent variables and the dependent variable in this regression model.

Table 10. Test of Determination Coefficient (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.509 ^a	.259	.209	80707074294.9 53

a. Predictors: (Constant), SP2DK, SKP, Billing

b. Dependent Variable: Tax_Receipt

In table 10, the R value is 0.509. This indicates a positive relationship between the independent variables and the dependent variable in the multiple regression model. The R Square (Coefficient of Determination) value is a measure of the percentage of variation in the dependent variable that can be explained by all the independent variables in the model.

In this table 10., the R Square value is 0.259, which means that about 25.9% of the variation in tax revenue can be explained by the SP2DK, SKP, and tax collection variables in the regression model. The Adjusted R Square value is a measure of the percentage of variation in the dependent variable that can be explained by all independent variables in the model, which has been adjusted for the number of independent variables and sample size. In this table, the Adjusted R Square value is 0.209, This shows that the variables after taking into account the number of independent variables and sample size, about 20.9% of the variation in Tax Revenue can be explained by the SP2DK, SKP, and Collection variables in the regression model.

Based on the results of table 10, it can be concluded that the multiple linear regression model with the variables SP2DK, SKP, and Collection provides a joint contribution of 20.9% to the tax revenue variable and the rest is influenced by other variables outside this study.

Table 11. Significance Value Test (F test)

ANOVA ^a						
Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	10041223034416 3220000000.000	3	334707434480 54405000000.000	5.139	.004 ^b
	Residual	28659980101504 6160000000.000	44	651363184125 1049000000.000		
	Total	38701203135920 9400000000.000	47	0		

- a. Dependent Variable: Tax_Receipt
- b. Predictors: (Constant), SP2DK, SKP, Billing

The significant test table in table 11. is used to determine the level of significance or linearity of the regression. The criteria can be determined based on the significant value test, with the provision that if the Sig value is <0.05. Based on table 11., the Sig value = 0.004 is obtained, meaning Sig <from the significant criteria of 0.05. Thus the regression equation model based on the research data is significant, therefore it can be concluded that the regression equation model based on the research data meets the significance criteria. This indicates that the independent variables (SP2DK, SKP, and Collection) have a joint influence on the tax revenue variable.

Table 12. Result of t-test Output Test

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficients Beta	t	Sig.	
						B
1	(Constant)	58172474802.467	33589040996.081		1.732	.090
	SP2DK	127636945.036	58938553.228	.285	2.166	.036
	SKP	410848568.527	122757040.221	.442	3.347	.002
	Penagihan	14835099.606	32689927.958	.060	.454	.652

- a. Dependent Variable: Tax_Receipt

Based on table 12. above, it is known that the taxpayer compliance monitoring variable represented by "SP2DK" has a significance value of 0.036 (<0.05) so it can be concluded that the taxpayer compliance monitoring variable has a significant effect on the tax revenue variable (H1 is accepted). Then the tax audit variable represented by "SKP" has a significance value of 0.002 (<0.05) so it can be concluded that the tax audit variable has a significant effect on the tax revenue variable (H2 is accepted). While the tax collection variable represented by "collection" has a significance value of 0.652 (>0.05) so it can be concluded that the Tax Collection (Collection) variable does not have a significant effect on the tax revenue variable (H3 is rejected).

Multiple linear regression analysis is used in this study to prove the hypothesis about the influence of taxpayer compliance supervision, tax audits and tax collection on tax revenue (Y). Statistical calculations in the multiple linear regression analysis used in this study are by using SPSS version 27.0.

Table 13. Enter Method

Model	Variables Entered	Variables Removed	Method
1	SP2DK, SKP, Penagihan ^b	.	Enter

- a. Dependent Variable: Penerimaan Pajak
 b. All requested variables entered.

The method used in this study is the enter method in multiple linear regression analysis. The enter method is one approach to entering independent variables into a regression model, where all independent variables are entered simultaneously into the analysis to test their effect on the dependent variable. The enter method allows to see the contribution of each independent variable to the dependent variable without considering other independent variables. This allows researchers to evaluate the effect of taxpayer compliance monitoring variables in the form of SP2DK issuance on tax revenues without considering other independent variables that may have an effect. Table 13 shows the coefficient values of the regression equation. In this study, the multiple linear regression equation used is:

$$Y = 58172474802.467 + 127636945.036X_1 + 410848568.527X_2 + 14835099.606X_3 + e$$

Where:

Y is the dependent variable "Tax Revenue".

X₁ is the independent variable "Taxpayer Compliance Supervision".

X₂ is the independent variable " Tax Audit ".

X₃ is the independent variable " Tax Collection ".

e is an error term (residual) that describes the variation in Y that is not explained by the model.

Based on the regression model, the detailed interpretation of the equation above is:

1. The constant of 58172474802.467 indicates that if the independent variables (taxpayer compliance monitoring, tax audits and tax collection) are equal to zero, then the tax revenue level will be 58172474802.467.
2. The regression coefficient of taxpayer compliance supervision represented by SP2DK (X₁) of 127636945.036 states that every additional 1 (one) value of taxpayer compliance supervision will increase tax revenue by 127636945.036.
3. The tax audit regression coefficient represented by SKP (X₂) of 410848568.527 states that every additional 1 (one) tax audit value will increase tax revenue by 410848568.527.
4. The regression coefficient of tax collection represented by collection (X₃) of 14835099.606 states that every additional 1 (one) tax collection value will increase tax revenue by 14835099.606.

The test results of the taxpayer compliance monitoring variable represented by the number of SP2DK issued during the period 2019 to 2022 produced a significance value of 0.036, which is less than the set significance level (0.05). With a significance value of 0.036, we can conclude that the taxpayer compliance monitoring variable has a significant effect on the tax revenue variable so that the H₁ hypothesis is accepted. These results indicate that the better the taxpayer compliance monitoring is carried out, the greater its influence on the level of tax revenue. Indirectly, by carrying out supervision and receiving SP2DK from the KPP by

taxpayers, it is hoped that taxpayer behavior can change. Taxpayers can correct the supervision points mentioned in the SP2DK regarding the same thing in different tax years, especially for the current year. This encourages the level of acceptance both for the tax year being monitored, as well as for other tax years that have been corrected by taxpayers.

The results of statistical testing, in the Tax Audit variable, produced a significance value of 0.002, which is also less than the specified significance level (0.05). This implies that the Tax Audit variable has a significant effect on the tax revenue variable and the H2 hypothesis is accepted.

These results indicate that the more frequent tax audits are conducted, the greater the impact on increasing tax revenues. Tax audits will more or less affect the psychology of taxpayers in implementing their tax compliance. By conducting audits, taxpayers will be careful in calculating and paying taxes so that for every activity that is indicated to require tax payments, taxpayers become more compliant. Taxpayers will try not to be audited again so as not to bear the burden of large sanctions that should have been avoided. With taxpayers becoming more compliant after an audit, voluntary compliance in paying taxes for the current year will be higher.

The results of statistical testing, the tax collection variable has a significance value of 0.652, which is greater than the set significance level (0.05). Therefore, we can conclude that the tax collection variable does not have a significant effect on the tax revenue variable and the H3 hypothesis is rejected. In this context, a series of tax collection activities may not be the main factor affecting tax revenue.

Based on table 11, with the results obtained at the Sig value = 0.004, which means the Sig value <from the significant criteria set at 0.05. This implies that all independent variables meet the significance criteria. Therefore, we can conclude that the variables of taxpayer compliance supervision, tax audits and tax collection have a simultaneous and significant effect on the tax revenue variable and the H4 hypothesis is accepted.

The results of statistical tests that show a significant influence of the variables of taxpayer compliance supervision and tax audits on tax revenues also indicate the importance of the role of tax authorities in maintaining taxpayer compliance and carrying out effective audits. Strict supervision of taxpayer compliance can encourage better fulfillment of tax obligations, while effective tax audits can identify potential fraud or tax avoidance that can increase tax revenues. Effective supervision of taxpayer compliance can include actions such as increased monitoring and supervision of tax reporting, strict law enforcement against tax violations, and outreach campaigns aimed at increasing taxpayer awareness and understanding of their tax obligations.

In addition to statistical significance, it is also necessary to pay attention to the magnitude of the regression coefficient (B) for each independent variable. The regression coefficient indicates the magnitude of the expected change in the dependent variable when the independent variable experiences a one-unit change, controlling for other variables. For example, in this analysis, the significant regression coefficient values for the variables of taxpayer compliance monitoring and tax audits indicate that an increase in tax monitoring and audits can contribute to increased tax revenues.

CONCLUSION

Based on the results of research conducted on the variables of taxpayer compliance monitoring, tax audits, and tax collection, several significant results were found related to the influence of these variables on tax revenue. Some of these conclusions include: Taxpayer compliance has a significant influence on tax revenue at KPP Pratama Banjarmasin in 2019 to 2022. Tax audits have a significant impact on tax revenue at KPP Pratama Banjarmasin in 2019 to 2022. Tax collection does not have a significant impact on tax revenue at KPP Pratama Banjarmasin in 2019 to 2022. Taxpayer compliance, tax audits and tax collection simultaneously have a significant impact on tax revenue at KPP Pratama Banjarmasin in 2019 to 2022.

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