Tax Audit and Collection on Tax Revenue

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ARTICLE INFO

Keywords: Tax Audit, Tax Collection, Tax Revenue

Received: 20, May
Revised: 23, June
Accepted: 27, July

ABSTRACT

This study aims to determine the effect of tax audits and collections on tax receipts at the South Cikarang Pratama Tax Service Office. The research method used in this study is quantitative. The data used is secondary data in the form of payment performance reports and tax revenue performance reports at KPP Pratama Cikarang Selatan. The sampling technique used in this study was the convenience sampling method. The measurement scale used in the time series is the ratio scale. To determine the accuracy of the data, the analysis technique used in this study is multiple linear regression analysis. The results of the analysis show that tax audits have a positive and significant effect on tax revenues, and tax collection has a negative and significant effect on tax revenues.
INTRODUCTION

The Unitary State of the Republic of Indonesia is a state of law based on Pancasila and the 1945 Constitution, which aims to realize a just and prosperous life, safety, peace, and order for the state and nation, and guarantee equal legal standing for its citizens. To achieve these goals, the development of a country that is carried out continuously, sustainably, and evenly throughout its territory requires considerable costs that must be incurred from the country's own resources. For this reason, the government seeks to increase state revenue from the tax sector. These efforts are made in line with tax revenues that have increasingly dominated Indonesia's State budget in recent years. The role of taxes will become increasingly important in the future, as the main purpose of tax revenue is to balance government expenditure and revenue, as well as to create a budget surplus and use it to repay previous state debts. Due to the increasingly important role of taxes, tax revenue requires a better management system to maximize tax revenue in accordance with economic conditions and the ability of the community (Meiliawati, 2013).

However, along with the amount of state spending, Indonesia actually has various potentials to become a more developed country. However, in reality, Indonesia cannot utilize these different potentials. It can be seen that in reality, today in Indonesia, there are many different problems in almost all fields. One of the biggest problems is the problem of the economic sector. To overcome these problems, taxes must be an effective solution. Indeed, taxes are a direct source of revenue that can be processed immediately to finance various state needs (Listyaningtyas, 2012) in the journal (Krisnayanti & Yuesti, 2019).

Tax revenue will play an important role in financing the country's development as a democratic system that adheres to the principle of "from the people, by the people, and for the people" (Meiliawati, 2013). Below is the data on the realization of tax revenue that has been compiled by the Central Bureau of Statistics of the Republic of Indonesia.

Table 1. Realization of State Revenue (Billion Rupiah) for the 2020–2022 Period

<table>
<thead>
<tr>
<th>Revenue Sources: Finance</th>
<th>Realization of State Revenue (Billion Rupiah)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2020</td>
</tr>
<tr>
<td>I. Revenue</td>
<td>1.628.950</td>
</tr>
<tr>
<td>Tax Revenue</td>
<td>1.285.136</td>
</tr>
<tr>
<td>Domestic Tax</td>
<td>1.248.415</td>
</tr>
<tr>
<td>Income Tax</td>
<td>594.033</td>
</tr>
<tr>
<td>Value Added Tax and Sales Tax on Luxury Goods</td>
<td>450.328</td>
</tr>
<tr>
<td>Land and Building Tax</td>
<td>20.953</td>
</tr>
<tr>
<td>Land and Building Acquisition Duty</td>
<td>-</td>
</tr>
<tr>
<td>Excise</td>
<td>176.309</td>
</tr>
<tr>
<td>Other Taxes</td>
<td>6,790.79</td>
</tr>
</tbody>
</table>

3100
Based on the data above, it can be seen that every year there is an increase in tax revenue. In 2020, it amounted to IDR 1,647,783 billion; in 2021, IDR 1,735,742 billion; and in 2022, IDR 1,846,136 billion.

State budget revenue from the tax sector tends to increase from year to year, according to data comparing budget revenue from taxes with total state budget revenue, but in 2020–2022, it is quite difficult for tax authorities to pursue the state budget revenue target due to the development and handling of the COVID-19 pandemic, which has not ended, making the position of tax collection unstable. However, the DGT has set a strategy to achieve taxation targets; the plan is shown to generate optimal tax revenue by expanding the tax base and continuing to play a role in improving the country's economy (Khatwa, 2020).

One way to maximize tax revenue is to conduct a tax audit. An audit is a series of activities carried out by the Tax Controller to search for, collect, and process data or other information by verifying compliance with tax obligations and for other reasons in the context of taxation using tax law. A special tax return audit is conducted on taxpayers who meet the criteria to ensure compliance with their tax obligations (Nasution & Lubis, 2022).

An audit to check compliance with tax obligations will produce a legal product in the form of a tax letter, namely Surat Ketetapan Pajak Kurang Bayar (SKPKB), Surat Ketetapan Pajak Kurang Bayar Tambahan (SKPKBT), Surat Ketetapan Pajak Nihil (SKPN), or Surat Ketetapan Pajak Lebih Bayar (SKPLB). SKPKB is a tax assessment letter that determines the amount of the principal amount of tax, the amount of tax withheld, the amount of tax principal underpayment, the amount of administrative sanctions, and the amount of tax that must still be paid. SKPKBT is a tax assessment letter that includes an increase in the amount of tax that has been determined. SKPN is a tax assessment letter that determines that the principal amount is equal to the amount of tax that can be deducted or not paid and cannot be deducted. SKPLB is a tax assessment letter to determine the amount of tax overpayment because

| Source: (www.bps.go.id, 2022) |
the tax withheld is greater than the tax payable or not payable (UU KUP No. 16 of 2009).

Apart from tax audits, there are also policies implemented with the aim of optimizing tax revenue, namely being more active in collecting taxes for each late taxpayer (Masril, 2021). Tax collection is carried out on the amount of tax owed that has not been paid by the taxpayer. The development of the amount of tax arrears at the national level shows that, from time to time, the amount is increasing. The increase in this number is not proportional to enforcement activities (Nugraha, 2020).

Therefore, with the enactment of the Law on Tax Collection, it is hoped that tax collection activities can be carried out properly because it is clear that the purpose of the law is to provide a legal basis for tax authorities to collect from taxpayers who have tax arrears so that taxpayers have an incentive to pay taxes, thereby increasing tax revenue (Sutrisno et al., 2016).

According to previous research (Mohammad et al., 2017), the relationship between tax audits partially affects tax revenue. This research is not in accordance with the theory (Muhammad, 2018) that tax audits and Taxpayer Compliance partially have no positive effect on Tax Revenue. The absence of a relationship between tax audit variables and taxpayer compliance with tax revenue is caused by other factors not examined in this study, such as the existence of taxpayers who report correctly but do not include according to the actual data in their tax returns, taxpayers who are late in reporting tax returns, a lack of motivation in services, supervision from tax officials as tax authorities, and a lack of self-awareness of taxpayers in reporting, calculating, depositing, and paying their own tax obligations in accordance with established regulations.

Research conducted by (Mulyana Dali & Rosti Sulanjari, 2014) can conclude that Tax Collection does not have a positive effect on Tax revenue and that the most common collection actions taken are the issuance of Reprimand Letters and Forced Letters, while other types of collection actions, namely confiscation, account blocking, and auctions, are very rarely carried out. However, the results of this study differ from the theory of (Suryadi, 2019), which shows that Tax Collection has a positive effect on Tax Revenue. This shows that the collection of taxpayers who have arrears of tax obligations can increase tax revenue due to decisive or forceful actions taken by the Director General of Taxes in collecting so as to increase revenue. Tax Collection is a series of collection actions carried out by the tax authorities on behalf of the taxpayer in order to pay off the tax debt without waiting for the due date, tax period, or tax year. In the application of the Self-Assessment System, it is still easy for fraud or errors to occur in filling out tax returns. So an audit must be carried out on taxpayers who meet the criteria for an audit. Auditing is an activity to collect and process data and information to test compliance with the fulfillment of tax obligations and for other purposes in implementing tax laws and regulations (Mardiasmoro, 2011). Based on the description of the background above and the results of previous studies, there are some that show
inconsistencies in showing results, motivating researchers to conduct research on tax revenue.

THEORETICAL REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior explains the behavior carried out by an individual. Planned Behavior theory is basically a development of Reasoned Action theory. Reasoned Action Theory explains that individual behavior is driven by two things, namely behavioral attitudes and subjective norms. Meanwhile, in Planned Behavior Theory, a variable called perceived behavioral control is added. The addition of this variable is intended to control individual behavior, which is limited by its shortcomings and the limitations of the lack of resources used to perform the behavior.

There are three things described in Planned Behavior Theory that drive an individual's behavior: behavioral attitudes, subjective norms, and perceived behavioral control. Behavioral attitudes serve as the foundation for a person's decision to take action, regardless of whether it is profitable or beneficial. The second factor is subjective norms, which are conditions and social pressures felt by a person to take or not take an action. And the third is the perception of behavioral control, which is based on the condition that someone will do something with consideration of the ease or difficulty of doing something. If something is considered easy to do, then someone will do it, but if it is considered difficult, then he will be reluctant to do it. The action that arises is highly dependent on the perception of experience in performing the action. Attitude is a driving component of a person's behavior. A person's desire to do or not do something is based on the attitude that the individual has. Attitude towards behavior is a tendency to respond to things that are liked or disliked about an object, person, institution, or event (Ajzen, 1991). When someone has a positive attitude towards something, they will be happy to do it, and vice versa, if someone has a negative attitude towards something, they tend not to do it. Referring to these conditions, Village Treasurers will carry out tax obligations if they see that what is done provides positive benefits so that they voluntarily want to carry out their obligations.

Subjective norms contain the understanding that a person's actions are strongly influenced by his norms. Setyorini and Mudiantono (2013) state that subjective norms are assumed to be a function of beliefs, specifically whether a person agrees or disagrees to display a behavior. Beliefs that are included in subjective norms are also called normative beliefs. An individual will intend to perform a certain behavior if he perceives that it is important and others think that he should do it. These important others could be the government, spouse, boss, coworkers, friends, doctors, etc. Thus, a person will take an action if he thinks that the important people around him want him to take that action, but if the important people around him do not consider it important for him to do this, then he tends not to do this.

Perceived behavioral control is a perception that a person has regarding the ease and complexity of a job. Someone will take an action if he has the
perception that the action is easy for him to do, and vice versa, someone will be reluctance to do something if, in his perception, the work is difficult or complicated to carry out. Thus, perceived behavioral control is basically a person's level of belief about how simple or complex it is to carry out an action. Behavioral control can also mean the level of individual understanding of the simplicity or complexity of taking action based on perceptions created from previous experiences and obstacles that can be resolved in carrying out an action. A person who has a supportive attitude and subjective norms for carrying out certain actions will heavily depend on the support of his perceived behavioral control.

**Research Hypothesis**

**The Effect of Tax Audits on Tax Revenue**

A tax audit is a series of activities to collect and process data, information, and/or evidence objectively and professionally carried out based on audit standards to check compliance with tax obligations and/or for other purposes in order to fulfill the provisions of laws and tax regulations. Research conducted by Sukirman (2011: 12) shows that tax audits nominally increase tax revenue, and according to research by Herryanto and Agus Arianto Toly (2013) in a journal (Ramadhan et al., 2021) entitled "The Effect of Taxpayer Awareness, Taxation Socialization Activities, and Tax Audit on Income Tax Revenue at KPP Pratama Surabaya Sawahan," the Tax Audit variable has a significant t value of 0.023. This figure is smaller than 0.05. Therefore, tax audits have an effect on tax revenue.

Tax audits are carried out as law enforcement actions against taxpayers who do not pay their tax obligations, reduce taxpayer arrears, and are an important step in ensuring and increasing state budget revenue from the tax sector. If this can be achieved and inhibiting factors in the audit process can be overcome, it is certain that efforts to increase state revenue from the tax sector will be achieved (Mohammad et al., 2017). Research conducted by Erni Susanti Zirman (2014) in the journal Suryadi (2019) states that tax audits have a positive effect on tax revenue. It can be interpreted that if a tax audit is carried out, tax revenue will increase because compliance in fulfilling taxation has been checked.

The results of research conducted by Jati (2015) and Sutrisno (2016) in the journal (Krisnayanti & Yuesti, 2019) show that tax audits have a positive effect on tax revenue. Detect the fraudulent behavior of taxpayers and also encourage them to pay taxes honestly in accordance with applicable regulations. Tax audits must be carried out to detect fraudulent behavior by taxpayers and also encourage them to pay honestly in accordance with applicable regulations. H1: A tax audit has a positive and significant effect on Tax revenue.

**The Effect of Tax Collection on Tax Revenue**

Tax collection is a description of obedience, submission, compliance, and the implementation of tax regulations. The relationship between tax collection and tax revenue can be explained by the theory of legal certainty. This theory states that to achieve a good legal system, a good relationship between its
constituent elements is also needed, and to achieve a good tax system, it is necessary to follow all the rules that have been set. Tax collection is a series of actions by the tax insurance agency to reimburse tax debts and collection costs by reprimand, warning, immediate collection, and notice of coercion, proposing prevention, confiscation, arrest, hostage, and sale of confiscated goods. The results of research by Farida (2015) and Syafruddi (2017) in the journal (Krisnayanti & Yuesti, 2019) show that tax collection has a positive effect on tax revenue. More and more taxpayers pay off their tax debts after receiving a coercive letter. In carrying out an obligation, whether late or incomplete, the tax authority has the right to collect taxes so that taxpayers can facilitate the implementation of tax obligations. So, with the withholding of tax collection, the taxpayer must return the entire amount of tax owed by the taxpayer, which will affect the tax revenue received.

In research conducted by Vegirawati (2011: 5), it is stated that the relationship between the number of STP issuances and tax revenue is significantly correlated. Gisijanto (2008: 10) in the journal Ramadhan et al. (2021) states that tax collection with a forced letter has a significant effect on tax revenue. which shows that corporate income tax (PPh) revenues at the KPP Pratama Central Jakarta DGT Regional Office continue to increase from year to year. However, this increase cannot be achieved optimally, as is clearly seen by exceeding the corporate tax collection target, while the largest contributing variable affecting corporate income tax revenue is tax collection.

The results of research conducted by (Anisah & Amin, 2022) state that tax collection with STP has a negative and significant effect on tax revenue, which shows that tax revenue continues to decline from year to year, so the amount of tax collection continues to increase.

Tax collection is a series of collection actions carried out by the tax administration agency or bailiff with the taxpayer, but the taxpayer has not paid the tax owed and is not waiting for the due date of payment of all tax debts, all types of taxes, tax periods, and tax years. Research conducted by Randhi Adisatria (2015) in the journal (Suryadi, 2019) shows that there is a positive influence between tax collection and tax revenue. With tax collection, taxpayers who do not want to fulfill their tax obligations will be forced to fulfill their obligations, namely paying taxes, which of course can increase tax revenue. The Director General of Taxes takes action to force taxpayers to pay tax debts and tax collection costs, including tax collection stages, in accordance with applicable general regulations. This explanation helps to understand that higher tax collection can increase tax revenue.

H2: Tax Collection has a positive and significant effect on Tax revenue.

The Effect of Tax Audit and Collection on Tax Revenue

Tax revenue is the income obtained by the government from taxes provided by personal and corporate taxpayers. Increasing tax revenue plays a strategic role because it will increase the independence of government financing.
This hypothesis will determine the independent variable for the dependent variable in the simultaneous research results of the independent variables.

**H3:** Tax Audit and Collection simultaneously have a positive and significant effect on Tax Revenue.

![Conceptual Framework](image)

**Figure 1. Conceptual Framework**

### METHODOLOGY

**Type and Research Design**

The type of data used in this study is secondary and quantitative, using time series data from 2020 to 2022 sourced from the State Revenue Performance Report obtained from KPP Pratama Cikarang Selatan. The data needed is financial information regarding the research variables, namely total tax audits, total tax collection, and total tax revenue (Ilmiha, 2019).

**Data Analysis Method**

Data analysis in general can be interpreted as an effort to process data into information so that the data can be easily understood and useful for answering problems related to research. This data analysis is used to test a hypothesis in the study. The technical data analysis in this study used the SPSS version 21 program.

**Multiple Linear Regression Analysis**

Multiple linear regression analysis is an analysis to determine the effect of more than one independent variable on one dependent variable. Multiple linear regression analysis models are used to explain the relationship and how much influence each independent variable has on the dependent variable (Ghozali, 2018). The independent variables consist of tax audits and tax collection. While the dependent variable is tax revenue. The multiple linear analysis model used in this study is as follows:

\[ Y = a + b_1X_1 + b_2X_2 + e \]

**Description:**

- \( Y \) = Tax Revenue
- \( X_1 \) = Tax Audit
- \( X_2 \) = Tax Collection
- \( a \) = constant
- \( b_1 \) = \( X_1 \) coefficient
- \( b_2 \) = \( X_2 \) coefficient
- \( e \) = Prediction Error (error of estimation)
RESULTS

Hypothesis Test

Hypothesis testing in this study uses hypothesis testing in three stages, namely, partial test (t-test), simultaneous test (F-test), and determination test (R²), as follows:

Partial Test (T Test)

The t test is used to determine the effect of the independent variable on the dependent variable individually (partially). The t test can be done by comparing the t count with the t table. If tcount < t table and p-value > 0.05, then H₀ is accepted and H₁ is rejected, while tcount > t table and p-value < 0.05, then H₁ is accepted and H₀ is accepted.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>345835.95</td>
<td>43154.317</td>
<td>8.014</td>
<td>.000</td>
</tr>
<tr>
<td>Audit_X1</td>
<td>21.405</td>
<td>.651</td>
<td>4.645</td>
<td>.000</td>
</tr>
<tr>
<td>Collection_X2</td>
<td>-406.111</td>
<td>-.507</td>
<td>-3.613</td>
<td>.001</td>
</tr>
</tbody>
</table>

By comparing the significant level (α = 0.05) with the significant level of t and comparing the t count with the t table by using the SPSS program as follows:

The research was conducted to determine the effect of tax audits and collections on tax revenue. Obtained (df) n-k or 34 -2 = 32 with 2-sided testing (significance = 0.025). By drawing a line from sig. 0.025 with df worth 32 and bringing it together, we obtained t table = 2.036.

a. Based on the t-test table above, the hypothesis results are as follows:

Tax Audit Variable (X₁) on Tax Revenue (Y) based on the test results obtained (t-count of variable X₁ of 4.645 and t-table of 2.036 with a significant value of 0.000). So t-count> t-table (4.645> 2.036) and sig < alpha (0.000 < 0.05) mean that H₁ is accepted and H₀ is accepted. So it can be concluded that the Tax Audit variable has a positive effect on tax revenue.

b. Tax Collection Variable (X₂) on Tax Revenue (Y) Based on the test results obtained, the t-count of variable X₂ was -3.613 and the t-table was 2.036, with a significant value of 0.000. So t-count> t-table (-3.613 < -2.036) and sig < alpha (0.000 < 0.05) mean H₂ is rejected and H₀ is accepted. So it can be concluded that the Tax Collection variable has a negative effect on tax revenue.
Simultaneous Test (F Test)

The F test is used to test the ability of all independent variables together to explain the dependent variable.

Table 3. F Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>1890174276</td>
<td>2</td>
<td>94508671384.033</td>
<td>13.160</td>
<td>.000*</td>
</tr>
<tr>
<td>Residual</td>
<td>22262172448</td>
<td>31</td>
<td>7181345951.172</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>41163906725</td>
<td>33</td>
<td>13.160</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Revenue_Y
b. Predictors: (Constant), Collection_X2, Audit_X1

Based on the simultaneous test results (f test) in the table above, the f count is 13.160, with a significant value of 0.000.

Formula F table = (k: n - k) = (2: 34 - 2) = (2: 32)

Then get the value of F table = 3.29.

If the F count is 13.160 > F table 3.29 and the sig value is 0.000 < 0.05, then based on the decision-making provisions of the F test, it can be concluded that simultaneously audit and tax collection have an effect on tax revenue.

Determinant Test (R^2)

The coefficient of determination (R^2) basically measures how far the model's ability to explain the variation in the dependent variable goes. The coefficient of determination is between zero and one. A small R^2 value shows that the ability of the independent variables to explain variable variation is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation in the dependent variable.

Table 4. Determination Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.678*</td>
<td>.459</td>
<td>.424</td>
<td>84742.822</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Collection_X2, Audit_X1
b. Dependent Variable: Revenue_Y

In the table, the Adjusted R Square value is 0.424, or 42.4%. This illustrates that the independent variable affects the dependent variable by 42.4%, while the remaining 57.6% (100 + 42.4) is influenced by other variables not included in this study.
DISCUSSION

The Effect of Tax Audits on Tax Revenue

Based on the results of testing the first hypothesis, it is found that tax audits have a significant effect on tax revenue, which proves the t-count of 4.645 and t-table of 2.036 with a significant value of 0.000. So t-count > t-table (4.645 > 2.036) and sig < alpha (0.000 < 0.05) mean H1 is accepted and H0 is accepted. So it can be concluded that tax audits have a positive and significant effect on tax revenue.

The results of this study are in accordance with the theory put forward by Ramadhan et al. (2021) which states that tax audits have a significant effect on tax revenue. This shows that the more effectively a tax audit employee performs the stages of a tax audit, the greater the tax revenue increase.

The Effect of Tax Collection on Tax Revenue

Based on the results of testing the second hypothesis, the results show that tax audits have a significant effect on tax revenue, which proves the t-count of -3.613 and t-table of 2.036 with a significant value of 0.000. So t-count > t-table (-3.613 < -2.036) and sig < alpha (0.000 < 0.05) mean H2 is rejected and H0 is accepted. So it can be concluded that tax audits have a negative and significant effect on tax revenue. At the South Cikarang Pratama Tax Service Office for the 2020–2022 period, it shows that tax collection is increasing every year. The phenomenon that occurs at KPP Pratama Cikarang Selatan is that tax collection increases but is not accompanied by a significant increase in tax revenue (not on target) because there are still some taxpayers who do not carry out their tax obligations, such as paying taxes and reporting their tax returns. So there is an increase in tax collection, but it is not accompanied by an increase in tax revenue, which has decreased this year.

The results of this study are in accordance with the theory put forward by Anisah and Amin (2022) which states that tax collection has a negative and significant effect on tax revenue. This shows that if the amount of tax collection increases, tax revenue will decrease.

The Effect of Tax Audit and Collection on Tax Revenue

Based on the results of testing the third hypothesis, it is found that tax audits and tax collection have a positive and significant effect on tax revenue, which proves the results of F count 13.160 > F table 3.29 and sig value 0.000 < 0.05, so that H3 is accepted. So it can be concluded that tax audits and tax collection have an effect and are significant to tax revenue. The results of this study are in accordance with the theory put forward by Meiliawati (2013), which successfully proves that tax audits and collections together have a significant effect on tax revenue.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research and discussion of the Effect of Tax audits and collections on Tax revenue, Then the following conclusions are obtained: The Tax Audit variable partially has a positive effect on Tax Revenue. This is
based on the results of the hypothesis test, which show that the t-count value of variable X1 is 4.645 and the t-table is 2.036 with a significant value of 0.000, which means that Tax audits have a positive and significant effect on Tax Revenue. The Tax Collection variable partially has a negative effect on Tax Revenue. This is based on the results of the hypothesis test, which show that the t-count value of the X2 variable is -3.613 and the t-table is -2.036 with a significant value of 0.000, which means that Tax Collection has a negative and significant effect on Tax Revenue. The tax audit and Tax Collection variables together have a significant effect on Tax Revenue. This is based on the results of hypothesis testing, which prove the results of F table 3.29, F count 13.160, and sig value 0.000 <0.05, which mean that tax audit and tax collection simultaneously have a significant effect on tax revenue.

FURTHER STUDY

Based on the results of the research that has been done, the authors provide suggestions to further researchers, as follows: For research, it is better to add data or expand the research area. For further researchers who conduct similar research, it is suggested that they conduct further research by adding a time period so that future researchers can find out about and analyze other conditions outside of this research year. Future research is expected to add other variables outside of this study because there are still many other potential factors that may affect tax revenue.

ACKNOWLEDGEMENT

This section gave you the opportunities to present gratitude to your colleagues who provide suggestions for your papers. You can also convey your appreciation to the financial grants you are accepting, making this paper.
REFERENCES


