

The Influence of Tax Inspection and Tax Collection on Tax Revenue at KPP Pratama Jakarta Jatinegara

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Keywords:

tax audit, tax collection, tax revenue

Abstract

The purpose of this study is to ascertain how tax audit and tax collection contribute to tax revenue at KPP Pratama Jakarta Jatinegara. The study's participants were KPP Pratama Jakarta Jatinegara tax employees. Ninety-six tax employees from KPP Pratama Jakarta Jatinegara were included in the study's sample. Saturation sampling is the sample technique employed in this study. SPSS was used in this study to process the data using multiple linear regression. The findings demonstrated that KPP Pratama Jakarta Jatinegara's tax revenue was significantly and favorably impacted by tax audits and collections. Furthermore, it is established that tax audits and tax collection have a 51.4% impact on tax revenue based on the coefficient of determination (R²) test results. However, other factors not covered in this study have an impact on the remaining percentage (100% - 51.4% = 48.6%).

1. Introduction

Indonesia, as a developing country, has many opportunities to achieve a higher level of progress. In realizing national development, serious efforts are needed to grow and divert domestic development finance, one of which is tax revenue. The main source of state income which tends to increase every year is taxes. For the state, tax revenue is currently still a national problem.

The low awareness of loving the country will reduce the sense of ownership and enjoyment of the benefits obtained from government spending. As a result, compliance in paying taxes will also decrease in line with reduced awareness (Setiawan, 2018). However, with good governance, taxpayers are able to increase awareness of their obligations when paying taxes (Lasmana & Wiryanti, 2017).

Table 1. 1

Target and Realization of Tax Revenue

Year	Target	Realization	%
2018	2,701,086,783,000	2,529,213,243,983	93.64%
2019	2,545,442,567,000	1,783,033,578,097	70.05%
2020	1,746,874,817,000	1,827,614,874,595	104.62%
2021	1,748,271,715,000	1,833,233,866,441	104.86%
2022	1,180,601,400,000	1,414,845,209,410	119.84%

Source: KPP Pratama Jakarta Jatinegara, 2024

From In this table, it is known that the target and realization of tax revenue in 2018-2022 at KPP Pratama Jakarta Jatinegara always experiences decreases and increases (fluctuations). This can occur as a result of taxpayer compliance levels which are not yet

optimal in fulfilling their tax obligations, as well as a lack of encouragement from tax officials (fiscus) at KPP Pratama Jakarta Jatinegara, thus affecting tax revenues.

Apart from that, tax audit activities are very important to carry out as a form of law

enforcement that must be improved by the government.

Table 1.2
Number of Registered Taxpayers , Number of Effective Taxpayers and Checked Taxpayers

Year	Number of Registered Taxpayers	Number of Effective Taxpayers	Number of WPs Checked
2018	134,884	90,885	338
2019	143,145	100,149	317
2020	155,435	85,854	344
2021	162,623	66,501	355
2022	162,691	62,812	411

Source: KPP Pratama Jakarta Jatinegara, 2024

Based on this data , it is known that at KPP Pratama Jakarta Jatinegara there is always a consistent increase in the number of taxpayers, but the number of taxpayers effectively

examined each year experiences fluctuating conditions. Apart from checking taxes, tax collection also plays a role in increasing tax revenues. Many registered taxpayers fail to pay tax arrears, requiring a binding legal process.

Table 1.3
Amount of Tax Arrears

Year	Tax Arrears
2018	18,987,156,548
2019	337.191.898.473
2020	33,863,521,737
2021	21,505,194,309
2022	61,013,908,600

Source: KPP Pratama Jakarta Jatinegara, 2024

The high amount of tax that has not been deposited at KPP Pratama Jakarta Jatinegara, as shown in the table, indicates that taxpayers have relatively low awareness of fulfilling their tax obligations. Additionally, a lack of understanding of the applicable regulations may lead taxpayers to avoid or be reluctant to pay the taxes they owe. Research by Aprilianto & Hidayat (2020), Ramadhan et al. (2021), and Suryadi, TL & Subardjo (2019) suggests that tax audits have a positive effect on tax revenues. Conversely, studies by Muhammad & Sunarto (2018), Masril (2021), and Roulani et al. (2020) have shown that tax audits have a negative influence on tax revenues.

Ramadhan et al. (2021), Masril (2021), and Suryadi, TL & Subardjo (2019) state that tax

collection has a positive effect on tax revenues, while research by Muhammad & Sunarto (2018), Marani et al. (2020), and Roulani et al. (2020) indicates that tax collection has a negative effect on tax revenues. Based on the background provided, and supported by previous research that presents differing results, the researchers are interested in conducting a study titled "The Influence of Tax Inspection and Tax Collection on Tax Revenue at KPP Pratama Jakarta Jatinegara."

2. Literature Review

2.1 Theory of Planned Behavior (TPB)

Development of the Theory of Reasoned Action , namely the Theory of Planned Behavior (Ajzen, 1991) aims to show the relationship

between individual actions or behavior in responding to various situations . This theory is appropriate in showing how taxpayers act when paying taxes , as well as how tax officials behave in carrying out their duties, namely carrying out tax audits and tax collection. Before carrying out an action, individuals will feel confident about the results they will get from that action .

2.2 Taxation

Tax is a payment that can be enforced , made by the people to the state treasury without receiving direct compensation and to finance the government budget (Official, 2019) . When paying taxes, People cannot immediately feel the benefits personally, because the funds collected are not used for personal gain , but for interest together.

2.3 Tax Audit

Tax audit is a process carried out by the Directorate General of Taxes (DGT) which begins with searching, collecting and processing data and/or other information with the aim of checking the extent to which taxpayers comply with their tax obligations based on the applicable tax law regulations (Aprilianto & Hidayat, 2020) . The inspection begins when the Field Inspection Notification Letter is issued submitted or with an official summons for examination at the office as the first step in the process .

2.4 Tax Collection

Tax collection is when the tax bearer must pay the tax owed and the costs of tax collection by issuing warnings, direct collection, notification of forced letters, advice on prevention, confiscation, taking hostages, etc. selling confiscated goods (Marani et al. , 2020) . Meanwhile, the party who is obliged to pay taxes, whether they are individuals or entities, is known as the tax bearer (Firdayani et al ., 2017) .

2.5 Tax Revenue

Tax revenue is income obtained by the government from the community. In

accordance with state objectives, the funds obtained will be used for government spending to maximize people's welfare and build prosperity based on social justice . Tax revenues as a source of income can be generated continuously and developed to the maximum based on government needs and community situations. Therefore, the State relies on taxes as the main source of funds for daily expenditure and development (Mohammad et al. , 2017) .

2.6 Research Hypothesis

a. The Effect of Tax Audit on Tax Revenue

Tax audit action is a strategy implemented by law enforcement towards taxpayers who ignore their obligations, with the aim of reducing tax arrears that must be paid by taxpayers, as well as contributing significantly so that state income from the tax sector increases. Success in carrying out tax audits can be seen from achieving an increase in state revenues, as long as the implementation is carried out optimally and is able to overcome various obstacles that may arise. Therefore, the effectiveness of tax audits implemented by tax officials has the potential to strengthen overall tax revenues (Mohammad et al. , 2017) .

H1 = Tax audits are suspected to have an effect on tax revenues at KPP Pratama Jakarta Jatinegara.

b. The Effect of Tax Collection on Tax Revenue

Based on research by Ramadhan et al. (2021) and Suryadi & Subardjo (2019), It is concluded that tax collection has a positive influence on tax revenue variables . If taxpayers who do not pay taxes are forced to pay tax debts, the act of collecting taxes also increases tax revenues . D J P has implemented steps in carrying out tax collection actions in accordance with applicable general rules to ensure that taxpayers complete their tax obligations .

H2 = Tax collection is thought to have an influence on tax revenues at KPP Pratama Jakarta Jatinegara.

c. The Effect of Tax Audit and Tax Collection on Tax Revenue

The Theory of Planned Behavior aims to show the relationship between individual actions or behavior in responding to various situations (Ajzen, 1991) . Tax audit and collection are two important activities that can be used to increase tax compliance and revenue. So, this research takes several variables that influence tax revenues, such as tax audits and tax collection. According to research results Aprilianto & Hidayat (2020) , Ramadhan et al . (2021) , Suryadi, TL & Subardjo (2019) , and Muhammad & Sunarto (2018) , whose research results concluded that tax revenues are influenced by tax audits and tax collection.

H3 = Tax audits and tax collection are thought to have an influence on tax revenues at KPP Pratama Jakarta Jatinegara.

3. Research Methods

The research object is tax revenue at KPP Pratama Jakarta Jatinegara, which is located on Jl. Slamet Riyadi No.1 , RT.1/RW.4. Kb. Mangosteen, District. Matraman, East Jakarta

City , DKI Jakarta 13510. Research with a quantitative descriptive and survey approach. P opulation involves the tax authorities at KPP Pratama Jakarta Jatinegara. The saturated sampling method was used to take samples all populations were used in the study This is because a saturated sample will not become more representative if the number is added, so the value of the information obtained will not be affected (Sugiyono, 2019) . The sample for this research was tax employees totaling 96 respondents. The data collection method is a direct questionnaire distributed to tax officials at the Pratama Jakarta Jatinegara P aja Services Office . This analysis model aims to identify the relationship between independent variables and dependent variables . The data was analyzed using multiple linear regression analysis , assessing how big the influence was.

4. Results and Discussion

4.1 Research result

a. Respondent Characteristics

Table 4 .1
Recapitulation of Respondent Characteristics

No.	Respondent Criteria	Characteristics	Number of people
1.	Gender	Man	49
2.	Age	26 years-30 years	32
3.	Position	Service	18
4.	Education	Bachelor degree)	54

Source: Processed data , 2024

From this table , it is known that sanya 49 of the respondents were men , aged between 26-30 years and many were in the Service Department, and the respondents' last education was a bachelor's degree (S1).

b. Instrument Testing

1) Validity Test

This test measures the extent to which a test carries out its function, whether the measuring tool or instrument can measure accurately what needs to be measured . (Darma, 2021) . validity test decisions if r count > r table then the item is said to be valid, and vice versa . By referring to the formula $df = n - 2$, r table will be obtained . In this study, $df = 96 - 2 = 94$, so based on the provisions of df 94 with sig 0.05 it can be seen that r table is 0.2006.

Table 4.2
Validity Test Results

Le variables	Items	Rcount	Table	Information
Tax Audit (X1)	X1.1	0.642	0.2006	Valid
	X1.2	0.745	0.2006	Valid
	X1.3	0.795	0.2006	Valid
	X1.4	0.783	0.2006	Valid
	X1.5	0.662	0.2006	Valid
Tax Collection (X2)	X2.1	0.853	0.2006	Valid
	X2.2	0.707	0.2006	Valid
	X2.3	0.734	0.2006	Valid
	X2.4	0.763	0.2006	Valid
	X2.5	0.661	0.2006	Valid
Tax Revenue (Y)	Y.1	0.704	0.2006	Valid
	Y.2	0.778	0.2006	Valid
	Y.3	0.754	0.2006	Valid
	Y.4	0.671	0.2006	Valid
	Y.5	0.641	0.2006	Valid

Source: Data Processed , , 2024

Based on the findings of the validity test, it is known that there are only statement items with a calculated r value > r table. This means that in this study all data was declared valid.

2) Reliability Test

Table 4 .3
Reliability Test Results

No.	Variable	Cronbach's Alpha	Information
1.	P invite examination	0.776	Reliability l
2.	Tax Collection	0.799	Reliability l
3.	Tax Revenue	0.755	Reliable

Source: Processed Data , 2024

Based on findings test above, It is known that Cronbach's value Alpha of all variables > 0.60. This means that the statement item is reliable and can be used for further testing of the data.

c. Classical Assumption Test

1) Normality Test

The normality test is carried out using the Kolmogorov - Smirnov Test , namely:

Table 4 .4
Normality Test Results

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residua I
N	96

Normal Parameters ^{a, b}	Mean	,0000000
	Std. Deviation	1.38251720
Most Extreme Differences	Absolute	,055
	Positive	,035
	Negative	-,055
Statistical Tests		,055
Asymp. Sig. (2-tailed)		,200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: Processed Data , 2024

Based on the test findings, the value of Asymp. Sig. (2-tailed) is known to have a value of 0.200 , where the sig value is > 0.05 . This means that all variables in this research have an l-norm distribution.

2) Multicollinearity Test

This test is useful for detecting whether there is a correlation between variables free in the regression model (Ghozali, 2018) .

Table 4.5
Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Tax_Inspection k.	,667	1,499
	Tax_Billing .	,667	1,499
a. Dependent Variable: Tax_Revenue			

Source: Processed Data , 2024

From the data states that that sanya The tolerance value for each variable is tax audit of 0.667, tax collection of 0.667. Apart from that, the Variance Infalaction Factor (VIF) value for tax audits is 1,499 and tax collection is 1,499 . So it can be concluded that the regression model does not imply multicollinearity , in other words, there is no relationship or correlation between the tax audit variables and tax collection .

3) Heteroscedasticity Test

Test results with a scatterplot, it is known that the data does not form a pattern and the distribution of points is irregular above and below 0 (zero). Y axis . In this study, there was no heteroscedasticity until the regression model was proven to meet the heteroscedasticity assumption. So the audit variable , tax collection to predict tax revenue uses a regression model .

d. Data analysis
1) Descriptive Statistical Analysis

Table 4. 6
Descriptive Statistics Test Results

Descriptive Statistics								
	N	Range	Min	Max	Sum	Mean	Std. Deviation	Variance
Tax_Inspection	96	11	14	25	2080	21.67	2,469	6,098
Tax_Billing	96	10	15	25	2128	22.17	2,256	5,088
Tax_Revenue	96	10	15	25	2204	22.96	1,984	3,935
Valid N (listwise)	96							

Source: Processed Data , 2024

Based on findings descriptive statistical test, it can be concluded:

- a) The tax audit variable (X1) uses 96 samples, with the lowest value of 14, the highest value of 25, the mean value of 21.67, and the standard deviation value of 2.469 .
- b) The tax collection variable (X2) uses 96 samples, with the lowest value 15, the

highest value 25, with a mean of 22.17, and a standard deviation value of 2.256.

- c) The tax revenue variable (Y) uses 96 samples, the lowest value is 15 , the highest value is 25, the mean is 22.96, and the standard deviation value is 1.984 .

2) Multiple Linear Regression Analysis

Table 4 .7
Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,977	1,517		5,258	,000
	Tax_Inspection	,275	,071	,343	3,872	,000
	Tax_Billing	,407	,078	,463	5,228	,000

a. Dependent Variable: Tax_Revenue

Source: Processed Data , 202 4

The form of the multiple linear regression equation is:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

$$Y = 7.977 + 0.275 X_1 + 0.407 X_2 + \varepsilon$$

From the equation, the constant value is 7.977, the regression coefficient for the tax audit

variable (X1) is 0.275, the regression coefficient for the tax collection variable (X2) is 0.407 .

3) Multiple Correlation Coefficient

As a decision-making criterion , a higher value (1) indicates a stronger relationship, while a lower value (0) indicates a weaker relationship .

Table 4.8
Multiple Correlation Coefficient

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,717 ^a	,514	,504	1,397
a. Predictors: (Constant), Tax_billing, Tax_Inspection				
b. Dependent Variable: Tax_Revenue				

Source: Processed Data , 2024

Based on the test findings , the (R) value is 0.717. This R value is found in the interval 0.600 to 0.799, meaning the level of strong relationship between the tax audit variables, tax collection and tax revenue. Due to increasing tax

audits and collections, tax revenues at KPP Pratama Jakarta Jatinegara will also increase .

4) Coefficient of Determination

Table 4.9
Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,717 ^a	,514	,504	1,397
a. Predictors: (Constant), Tax_billing, Tax_Inspection				
b. Dependent Variable: Tax_Revenue				

Source: Processed Data , 2024

Based on findings analysis (R^2), it is known that the R square value is 0.514 (51.4%). This condition states that tax audits, tax collection can be explained by the tax revenue variable and the remaining 48.6% is influenced by other factors .

e. Hypothesis Testing

1) F Test (Simultaneous)

The F test is useful for determining whether the simultaneous influence between variables X and Y is significant or not (Sugiyono, 2019) .

Table 4.10
F Test Results (Simultaneous)

ANOVA ^a						
Model	Sum of Squares	Df	Mean Square	F	Sig.	
1	Regression	192,255	2	96,127	49,234	,000 ^b
	Residual	181,579	93	1,952		
	Total	373,833	95			
a. Dependent Variable: Tax_Revenue						
b. Predictors: (Constant), Tax_billing, Tax_Inspection						

Source: Processed Data , 2024

Based on findings F test, calculated F value > F table (49.234 > 3.09) , the sig value is 0.00 0 < 0.05 . It can be concluded that Ha is accepted and H0 is rejected.

2) T Test (Partial)

Table 4 .11
T Test Results (Partial)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,977	1,517		5,258	,000
	Tax_Inspection	,275	,071	,343	3,872	,000
	Tax_Billing	,407	,078	,463	5,228	,000

a. Dependent Variable: Tax_Revenue

Source: Processed Data , 2024

4.2 Discussion

a. F Test Hypothesis (Simultaneous)

From the results of the F test , it is known that the variables tax inspection and tax collection have a significant positive effect together on tax revenues at KPP Pratama Jakarta Jatinegara. This was obtained from the results of the F test which stated that F calculated > F table (49.234 > 3.09) and a significant value of 0.000 < 0.05.

Supported by a study by Ramadhan et al . (2021) revealed that the obligation to own a NPWP, tax audit, tax collection simultaneously has a positive impact on tax revenue. This means that if tax officials at KPP Pratama Jakarta Jatinegara improve tax inspection and tax collection operations, then p This will influence tax revenues to increase as well.

b. T Test Hypothesis (Partial)

1) The Effect of Tax Audits on Tax Revenue

Test results , it shows that most tax audit variables have a positive and significant effect on tax revenues. The results of the analysis that have been carried out obtain a calculated t value > t table se value (3.872 > 1.985), sig value < level (0.000 < 0.05). Judging from the sig value < 0.05, it states that H1 is accepted. This shows that tax audits are an important factor in influencing tax revenues.

In line with research by Firdayani et al .(2017) , Atarwaman et al. (2020), and Ramadhan et al. (2021) which reveals that tax audits have an impact positive and sig on tax revenue. With these tax audits, violations by taxpayers can be minimized by tax officials (fiscus) because this will increase the effectiveness of tax payments to the maximum, so that tax revenues will increase in achieving the target. Apart from that, this will raise awareness of taxpayers to carry out their obligations.

2) The Effect of Tax Collection on Tax Revenue

Test results , it shows that tax collection has a positive and significant effect on tax revenue. The results of the analysis that have been carried out obtain a calculated t value > t table se value (5.228 > 1.985), sig value < level (0.000 < 0.05). Judging from the sig value < 0.05, it states that H2 is accepted. This shows that if tax officials increase their implementation of tax collection actions, their tax revenues will be higher .

In line with research by Firdayani et al. (2017), Masril (2021), and Atarwaman et al. (2020) which revealed that tax collection had a positive influence on tax revenue. By collecting this tax, taxpayers ' arrears can be minimized by tax officials (fiscus) by taking firm or forceful and consistent action in order to increase the effectiveness of tax payments so that tax

revenues at KPP Pratama Jakarta Jatinegara will increase.

5 Closing

5.1 Conclusion

From the description of the test results, then concluded:

1. Characteristics of respondents to the 96 tax employees at KPP Pratama Jakarta Jatinegara, 49 were men, aged between 26 and 30 years and many were in the Service Department, and the respondents' last education was a bachelor's degree (S1). The average response of respondents was very good to the statements given.
2. audits and tax collection have a positive and significant influence simultaneously or partially on tax revenues at KPP Pratama Jakarta Jatinegara.
3. Tax audits and tax collection contributed 51.4%. Meanwhile, other variables outside the research contributed a value of 48.6%.

5.2 Suggestion

From the research results and aspects related to the limitations of this research, the following suggestions are given:

1. For KPP Pratama Jakarta Jatinegara
Efforts that can be made by tax officials are by focusing on performance when carrying out audits and collecting taxes from taxpayers. Tax revenues can increase if tax audits are completed effectively and efficiently without obstacles. Apart from that, tax collection will also have a positive impact on tax revenues if the efforts made are appropriate. In order to encourage taxpayers to comply with their tax obligations, KPP Pratama Jakarta Jatinegara as a tax collecting institution needs to improve the quality of tax services through increasing human resources and other facilities.
2. For future researchers, yes
Future researchers should expand the research object and try other areas, and it is hoped that they will be able to do so using the variables independent is more relevant

on tax revenues, namely the obligation to own a NPWP, tax socialization, or tax sanctions.

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