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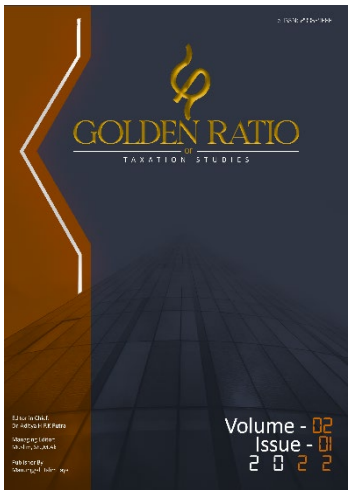
OPEN ACCESS

ISSN [Online] 2776-7868



Received: 07 December 2021
Revised: 18 February 2022
Accepted: 30 April 2022

*Corresponding author: Hasibuddin Badarullah, Department of Accounting, Faculty of Economic, Universitas Muhammadiyah, Makassar, Indonesia

E-mail: kamaruddin26@gmail.com

TAXATION STUDIES | RESEARCH ARTICLE

The Effect of Tax Audit, Tax Collection, and Taxpayer Compliance Supervision on Increasing Tax Revenue at KPP Pratama Makassar Utara

K. Kamaruddin[1*], Ahmad Faisal[2], Muhammad Rizal Agustam[3]

[1]Department of Accounting, Faculty of Economic, Universitas Muhammadiyah, Makassar, Indonesia, Email: kamaruddin26@gmail.com[1] , faisal.king@gmail.com[2], rizalagustam@gmail.com[3]

Abstract: This study aims to determine the effect of tax audits, tax collections, and monitoring of taxpayer compliance on increasing tax revenues. The data collection method used a questionnaire. The sampling technique was based on the non-probability sampling method with a purposive sampling technique on 56 respondents at the Pratama Tax Service Office in KPP Makassar Utara who were in the Audit section including tax examiners, billing sections, and supervision and consulting sections 2, 3, and 4. Research This research uses quantitative analysis using multiple regression methods and is tested by data quality test, classic assumption test, and hypothesis test using IBM SPSS statistics version 22. The results showed that partially and simultaneously tax audits, tax collection, and monitoring of taxpayer compliance proved to have a significant positive effect on increasing tax revenues.

Keywords: Tax Audit, Tax Collection, Monitoring of Taxpayer Compliance, Tax Receipts.

1. INTRODUCTION

One of the tax collection systems that we adhere to is the Self Assessment System in which taxpayers are given full trust and responsibility to carry out their tax obligations, namely, taxpayers must actively calculate, deposit, and report the amount of tax owed to the Tax Service Office (Mittone et al., 2017). The application of the Self Assessment System will be effective if conditions of voluntary compliance in the community have been formed. The reality in Indonesia shows that the level of compliance is still low, this can be seen from the suboptimal tax revenues reflected in the tax gap and tax ratio (Mascagni et al., 2022).

According to Organ et al. (2022) another feature of the Self Assessment System is that taxpayers pay taxes without depending on the existence of a tax assessment letter. However, because the Self Assessment System gives taxpayers the freedom to calculate their taxes, it creates great opportunities for taxpayers to commit acts of fraud, manipulation, or embezzlement of their tax calculations. The possibility of fraudulent tax calculations has been anticipated in (UU) No. 6 of 1983 as revised by (UU) No. 16 of 2000, revised again by (UU) No. 28 of 2007, and lastly revised again by (UU) No. 16 of 2009 concerning (UU KUP), we can trace this from the provisions of Article 12. Initially, Article 12 paragraph (1) (UU KUP) stipulates that every taxpayer is obliged to pay the tax owed by the provisions of the tax laws and regulations, and does not depend on the existence of a tax assessment letter. But that does not mean that the Directorate General of Taxes will not issue Tax Assessment Letters at all. In the elucidation of Article 12 paragraph (1) (UU KUP) it is stated that Tax Assessment Letters are still issued but only limited to certain Taxpayers due to incorrect filling out of Tax Returns or due to the discovery of financial data that is not reported by the Taxpayer. To keep taxpayers in the corridor of tax regulations, it is anticipated by conducting examinations of taxpayers who meet the criteria for

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auditing. With the audit, it is hoped that the level of taxpayer compliance can increase so that it will also have an impact on increasing tax revenues.

Tax audits are carried out to encourage taxpayer compliance, as well as to provide a deterrent effect on naughty taxpayers so they do not repeat the same behavior in the future (Kubick et al., 2017). In addition, taxpayers often intentionally cheat the payment of taxes that should be done, therefore an examination is also needed to test their compliance. If the results of the inspection find a formal violation, then the taxpayer will be subject to tax administration sanctions which can be in the form of fines or interests which will be collected by the tax authorities with a tax bill. The substance of this study is that the purpose of a tax audit is to test the fulfillment of taxpayers' tax obligations (compliance), and other objectives in the context of implementing the provisions of tax laws and regulations. Based on the above objectives, the tax examiner is authorized by law to take an action to test the compliance of each taxpayer. The Tax Auditor can test whether what the Taxpayer submits in the Tax Return (SPT) is in accordance or not with the obligations that must be paid according to the auditor. Even though the Tax Auditor is given the authority to conduct an audit, in this case, the Tax Auditor cannot arbitrarily determine the tax obligations of the Taxpayer concerned without being preceded by activities to seek, collect, and process data in the form of books, records, and documents to serve as the basis for evidence in tax calculations (Sanchez Villalba, 2015).

Efforts to increase tax revenues through auditing taxpayers are also recommended by the IMF (International Monetary Fund). The recommendation is contained in the 1999 Letter of Intent (LOI) cited by Beck & Jung (1989) stating that the key step to increasing tax revenue is by increasing the tax audit coverage ratio. This is what causes the need to carry out continuous supervision of taxpayers. In the implementation of the tax law, the supervisory function as well as guidance is a consequence of giving trust to taxpayers. Therefore, in addition to the oversight and guidance functions that must be carried out by the Directorate General of Taxes, it is also necessary to be accompanied by law enforcement efforts that are manifested in the imposition of sanctions in the field of taxation, the aim of which is to achieve the expected level of fairness in tax collection. Law enforcement in tax collection includes:

The act of supervising taxpayer compliance is one way for taxpayers to feel supervised in carrying out all their tax obligations so that tax revenue can be more optimal. This compliance monitoring action is a function of the Account Representative. The formulation of the problem is as follows: (1) Does the tax audit affect the increase in tax revenue? (2) Does tax collection affect the increase in tax revenue? (3) Does monitoring taxpayer compliance affect the increase in tax revenue? (4) Do tax audits, tax collection, and monitoring of taxpayer compliance jointly affect the increase in tax revenues? Meanwhile, the research objectives are: (1) To analyze the effect of tax audits on tax revenues at KPP Pratama Makassar Utara. (2) To analyze the effect of tax collection on tax revenue at KPP Pratama Makassar Utara. (3) To analyze the effect of oversight of taxpayer compliance on tax revenues at KPP Pratama Makassar Utara. (4) To analyze how much influence the tax audit, tax collection, and monitoring of taxpayer compliance on tax revenues.

2. Literature Review

2.1. Prior Research

Effects of Tax Auditing: does the deterrent. The results show that auditing has a strong positive effect on individual state income tax receipts. He found strong evidence of the deterrent effect of tax audits on taxpayer non-compliance. In addition, he supports the proposition that federal tax audits conducted by the IRS have a strong impact on certifying individual income tax compliance. Another important finding provides evidence that the federal audit level has a positive impact on compliance with individual state tax returns. Chan et al. (2000) relevance of tax audit and tax investigation in Nigeria. The results of the study show that the tax audit tax investigation has a positive influence on taxpayers in Nigeria. Taxpayers are afraid of being audited so they are pressured to make tax payments, year after year. About taxpayer compliance. In general, taxpayers in Nigeria feel shocked and scared and

they will pay their tax arrears. Casagrande et al. (2015): the effect of tax audits and tax collection on the effectiveness of tax revenue. This study aimed to examine the effect of tax audits and tax collection on the effectiveness of tax revenues at the Bandung Cibeunying Pratama Tax Office for the period 2013 - 2015. The research method used in this study is a quantitative descriptive research method and associative analysis. The sampling technique used is non-probability sampling using the saturated sampling method. The population in this study was 36 monthly reports regarding data on tax audit reports, the number of forced letters, and the target amount and realization of tax revenue at the Bandung Cibeunying Pratama Tax Office for the period 2013 - 2015. The regression model used met the classical assumption test. The data analysis technique used is the multiple linear regression analysis techniques.

2.2. Conceptual Framework And Hypotheses

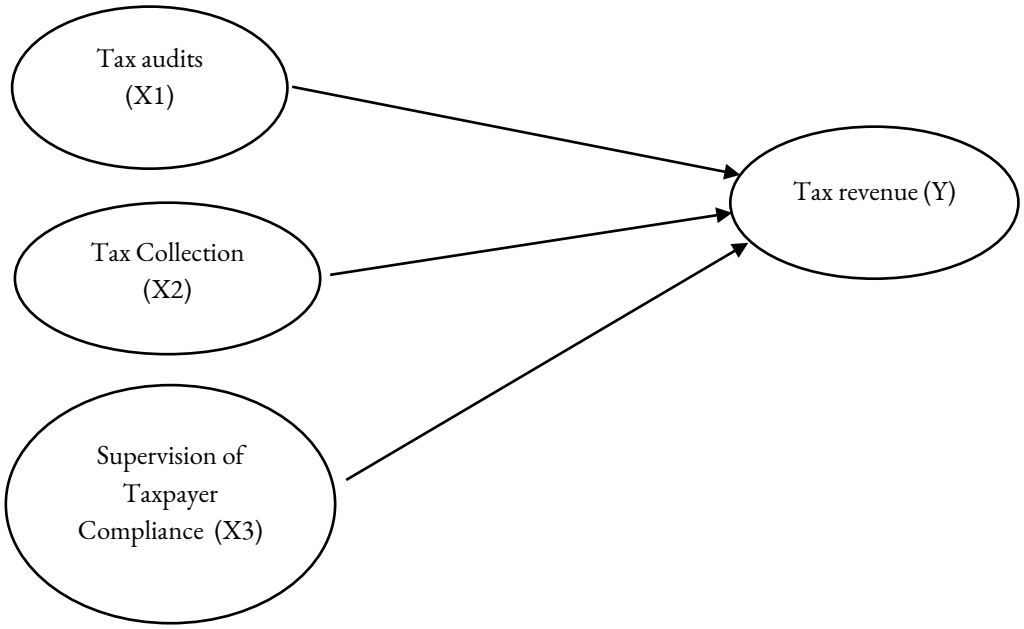

Figure 1: Conceptual Framework

On this basis, the hypothesis for the tax audit variable is:

H1: Tax audit has a significant positive effect on tax revenue
H2: Tax collection has a significant positive effect on increasing revenue
H3: Taxpayer Compliance Supervision has a significant positive effect on
H4: Tax Audit, Tax Collection, and Supervision of Taxpayer Compliance jointly affect the Increase in Tax Revenue

3. Research Method and Materials

The approach used in this research is quantitative research with verification methods. This research was conducted at the KPP Pratama Makassar Utara. The variables studied are causal relationships between the variables of Tax Audit, Tax Collection, and Monitoring of Taxpayer Compliance on Increased Tax Revenue. This research was conducted for two months, from August to September 2018. The types of data used in this study were primary data and secondary data. Researchers used several techniques, namely: Observation, Interview, Documentation, and Questionnaire.

4. Results and Discussion

Based on information from the 2021 KPP Pratama Makassar Utara Makassar profile book, the KPP Pratama Makassar Utara Tax Service Office is one of the offices under the coordination of the South, West, and Southeast Sulawesi DGT Regional Offices whose working areas are spread over 63 sub-districts in Makassar city. The number of registered taxpayers currently reaches 130 thousand taxpayers. The dominant business sector is trade and industry.

4.1. Result

1. Data Description

Of the 56 questionnaires distributed, all were returned and filled in so that they were feasible for further analysis for research purposes.

Table 1: Sample and Return rate of the questionnaire

The number of questionnaires distributed	56
Number of questionnaires that were not returned	0
Number of returned questionnaires	56
The number of questionnaires used as data	56
The rate of return used for testing	100 %

The demographics of the respondents include gender, age, and education. From Gender in this research object male sex dominates. In terms of age, most of the respondents were aged between 31-40 years and their level of education was mostly S1. The data can be seen in the following table:

Table 2: Respondent Demographics

No	Characteristics of Respondents		Respondents	
			amount	Percentages
1	Gender	Man	41	73%
		Woman	15	27%
2	AgeType	20-30 Years	21	38%
		31-40 Years	30	54%
		41-50 Years	2	4%
		51-60 Years	3	5%
3	Education	D1	9	16%
		D3	12	21%
		S1	27	48%
		S2	8	14%

2. Descriptive statistics

To provide an overview of the research variables, statistical tables are used as follows:

Table 3: Descriptive statistics on Tax Audit variables (X1)

Respondent Opinion	Weight	frequency	scores	Percentages
Strongly agreed	5	20	100	41.0%
Agree	4	36	144	59.0%
Simply Agree	3	0	0	0.0%
Don't agree	2	0	0	0.0%
Strongly Disagree	1	0	0	0.0%
amount		56	244	100%
Average			4.36	

Based on table 3 it can be described that the respondents' statements about tax audits were carried out to test compliance with tax obligations to provide legal certainty, justice, and guidance to taxpayers consisting of 41.0% strongly agree and 59.0% agree with an average score of 4.36.

Table 4: Descriptive statistics of Tax Collection variable (X2)

Respondent Opinion	Weight	frequency	scores	Percentages
Strongly agreed	5	20	100	41.0%
Agree	4	36	144	59.0%
Simply Agree	3	0	0	0.0%
Don't agree	2	0	0	0.0%
Strongly Disagree	1	0	0	0.0%
amount		56	244	100%
Average			4.36	

Based on table 4 it can be described that respondents' statements about billing are carried out if there are tax earnings consisting of 41.0% strongly agree and 59.0% agree with an average score of 4.36

Table 5: Descriptive statistics variable Supervision of taxpayer compliance (X3)

Respondent Opinion	Weight	frequency	scores	Percentages
Strongly agreed	5	20	100	41.0%
Agree	4	36	144	59.0%
Simply Agree	3	0	0	0.0%
Don't agree	2	0	0	0.0%
Strongly Disagree	1	0	0	0.0%
amount		56	244	100%
Average			4.36	

Based on table 5, it can be described that respondents' statements about monitoring taxpayer compliance were carried out regarding the accuracy of filling out tax forms consisting of 41.0% strongly agree and 59.0% agree with an average score of 4.36.

Table 6: Descriptive statistics of Tax Revenue variable (Y)

Respondent Opinion	Weight	frequency	scores	Percentages
Strongly agreed	5	20	100	41.0%
Agree	4	36	144	59.0%
Simply Agree	3	0	0	0.0%
Don't agree	2	0	0	0.0%
Strongly Disagree	1	0	0	0.0%
amount		56	244	100%
Average			4.36	

Based on table 6 it can be described that respondents' statements about increasing tax revenues play a strategic role because it will increase the independence of government financing consisting of 41.0% strongly agree, and 59.0% agree with an average score of 4.36.

3. Data quality test

A validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that will be measured by the questionnaire (Ghozali, 2011: 52). This validity test uses the *Corrected Item-Total Correlation approach. Corrected Item-Total Correlation* data analysis is performed by correlating each item score with the total score and correlating the overestimated correlation coefficient value.

Table 7: Validity Test Results

No	Variable	No. Item	*Corrected Item-Total Correlation*	Table r value	Information
1	Tax Audit (X 1)	X1.1	0.6864	0.2632	Valid
		X1.2	0.6933	0.2632	Valid
		X1.3	0.5922	0.2632	Valid
		X1.4	0.6618	0.2632	Valid

No	Variable	No. Item	*Corrected Item-Total Correlation*	Table r value	Information
		X1.5	0.5629	0.2632	Valid
		X1.6	0.7235	0.2632	Valid
		X1.7	0.5513	0.2632	Valid
		X1.8	0.6802	0.2632	Valid
		X1.9	0.6572	0.2632	Valid
		X1.10	0.5800	0.2632	Valid
		X1.11	0.7001	0.2632	Valid
2	Tax Collection (X.2)	X2.1	0.6982	0.2632	Valid
		X2.2	0.6080	0.2632	Valid
		X2.3	0.6973	0.2632	Valid
		X2.4	0.6717	0.2632	Valid
		X2.5	0.6387	0.2632	Valid
		X2.6	0.4295	0.2632	Valid
		X2.7	0.5832	0.2632	Valid
		X2.8	0.4510	0.2632	Valid
		X2.9	0.4496	0.2632	Valid
		X2.10	0.4703	0.2632	Valid
		X2.11	0.4877	0.2632	Valid
		X2.12	0.7016	0.2632	Valid
3	Taxpayer Compliance Supervision (X.3)	X3.1	0.5531	0.2632	Valid
		X3.2	0.6236	0.2632	Valid
		X3.3	0.5735	0.2632	Valid
		X3.4	0.6441	0.2632	Valid
		X3.5	0.4790	0.2632	Valid
4	Tax Revenue (Y)	Y. 1	0.6192	0.2632	Valid
		Y.2	0.6989	0.2632	Valid
		Y.3	0.5939	0.2632	Valid
		Y.4	0.7079	0.2632	Valid
		Y.5	0.4818	0.2632	Valid
		Y.6	0.6749	0.2632	Valid
		Y.7	0.5395	0.2632	Valid

Based on table 7 above, it can be concluded that all the question items used in this study are valid. This can be seen from the Corrected Item-Total Correlation value which is greater than the r table value of 0.2632 so it is feasible to use as a research measurement tool.

The reliability test is used to determine whether an instrument in the questionnaire used to obtain information can be trusted to reveal information in the field as a data collection tool. A questionnaire is said to be reliable or reliable if a person's answers to statements are consistent from time to time. Reliability by researchers was measured using Cronbach's Alpha.

Table 8: Reliability Test Results

No	*Variable*	Cronbach's Alpha	*Alpha coefficient*	*Information*
1	Tax Audit (X 1)	0.9035	0.6000	Reliable
2	Tax Collection (X.2)	0.8778	0.6000	Reliable
3	Taxpayer Compliance Supervision (X.3)	0.7939	0.6000	Reliable
4	Tax Revenue (Y)	0.8532	0.6000	Reliable

The reliability test results based on table 8 show that all the variables used as instruments in this study are reliable because they show a high level of reliability, namely at an alpha coefficient value of more than 0.6000 so that it can be used as a reliable or trusted measuring instrument.

4. Classical Assumption Test

The classical assumption test is an analysis used to assess whether a linear regression model has a classic assumption problem.

To detect whether or not there is multicollinearity between variables, it can be determined by using the Variance Inflation Factor (VIF). According to Santoso (2002), if the VIF value is not more than 10 and the tolerance value between each independent variable is more than 10%, then the model does not contain elements of multicollinearity. The results of the multicollinearity test can be seen in the following table.

Table 9: Multicollinearity test

Model		Collinearity Statistics	
		tolerance	VIF
1	(Constant)		
	X.1	,212	4,713
	X.2	,445	2,250
	X.3	,218	4,595

a. Dependent Variable: Y

Based on table 9 shows that the tolerance value of the three independent variables is above 0.10 and VIF is less than 9, it can be concluded that in the regression there is no multicollinearity problem, so this regression model is feasible to use. Heteroscedasticity aims to test whether in the regression model, there is an inequality of variance from the residuals from one observation to another, it is called Homoscedasticity, and if the variance is different it is called Heteroscedasticity. A good regression model is that there is no heteroscedasticity.

Table 10: Heteroscedasticity Test

			X.1	X.2	X.3	Unstandardized Residuals
Spearman's rho	X.1	Correlation Coefficient	1,000	,683**	,807**	,078
		Sig. (2-tailed)		,000	,000	,569
		N	56	56	56	56
	X.2	Correlation Coefficient	,683**	1,000	,620**	.052
		Sig. (2-tailed)	,000		,000	,701
		N	56	56	56	56
	X.3	Correlation Coefficient	,807**	,620**	1,000	-.049
		Sig. (2-tailed)	,000	,000		,722
		N	56	56	56	56
	Unstandardized Residuals	Correlation Coefficient	,078	.052	-.049	1,000
		Sig. (2-tailed)	,569	,701	,722	
		N	56	56	56	56

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

From the output, according to table 10, it can be seen that the correlation value of the three independent variables with unstandardized residuals has a significant value of Sig. (2-tailed) more than 0.05. Because the significance value is more than 0.05, it can be concluded that there is no heteroscedasticity problem in the regression model. The normality test aims to test whether in a regression model the independent variables, the dependent variable, or both have a normal distribution or not. A good regression model is the data distribution is normal or close to normal. Normality detection is done by looking at the distribution of data (points) on the diagonal axis of the graph. In normality test research uses the P-Plot curve. If the data spread around the diagonal line and follows the diagonal line, then it shows a normal distribution pattern whereas if the data is far from the diagonal line or does not follow the direction of the diagonal line, then it shows an abnormal distribution pattern. The results of the normality test in this study can be seen in the following figure.

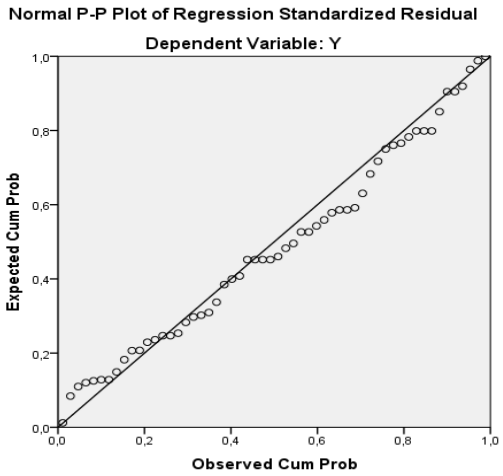

Figure 2: Normal Probability plots

Based on the normal P-Plot graph above, it can be concluded that the normal graph pattern can be seen from the dots that spread around the diagonal line and the spread follows the direction of the diagonal line. So the regression model is feasible to use in this study because it fulfills the assumption of normality.

5. Quantitative Multiple Linear Regression Analysis

Regression analysis is used to calculate the magnitude of the influence between the independent variables, namely Tax Audit (X1), Tax Collection (X2), and Taxpayer Compliance Monitoring (X3), on the dependent variable increasing tax revenue (Y).

Table 11: Multiple linear regression analysis

Coefficients a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	-2,191	1,290		-1,698	.096
	X.1	,211	.052	,314	4,055	,000
	X.2	,160	.036	,237	4,437	,000
	X.3	,666	,105	,487	6,363	,000

a. Dependent Variable: Y

Questionnaire data sources processed in 2018 with SPSS

Based on table 11 of the multiple linear regression equation, what is read is the value of column B, the first row shows the constant (α) and the next row shows the coefficient of the independent variable. Based on the regression model table used is as follows.

$$Y=-2.191 + 0.314X\ 1 + 0.237X2 + 0.487X3 + e$$

Constant values with regression coefficients in the table can be explained as follows.

1. Based on the estimation results in the regression model above, there is a constant value of -2.191 (negative). This shows that tax revenue will decrease when the variables of a tax audit, tax collection, and monitoring of taxpayer compliance remain.
2. The coefficient on the tax audit variable (X1) is 0.314, meaning that for every 1% increase in tax audits, tax revenue will increase by 0.314%.
3. The variable coefficient of tax collection (X2) is 0.237, meaning that for every 1% increase in tax collection, tax revenue will increase by 0.237%.

4. The variable coefficient of taxpayer compliance monitoring (X3) is 0.487, meaning that for every 1% increase in taxpayer compliance monitoring, the effectiveness of tax revenue will increase by 0.487%.

6. Hypothesis Testing

Coefficient of Determination (R^2)

To find out the contribution of the independent variable tax audit (X1), tax collection (X2), and monitoring of taxpayer compliance (X3), to the dependent variable increasing tax revenue (Y) the value of R 2 is used, the value of R 2 is as presented in the following table.

Table 12: Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	std. The error in the Estimate
1	,966a	,934	,930	,65701
a. Predictors: (Constant), X.3, X.2, X.1				
b. Dependent Variable: Y				

The coefficient of determination is used to calculate the influence or contribution of the independent variable to the dependent variable. From the analysis in table 16, it is obtained that the correlation coefficient or R is 0.966 x 0.966 = 0.934. The magnitude of the coefficient of determination (R Square) is 0.934 equal to 93.4%. This figure means that tax audits, tax collection, and monitoring of taxpayer compliance affect increasing tax revenue by 93.4%. While the rest (100% - 93.4% = 6.6%) is influenced by other variables not discussed in this research.

Partial T-test

The t-test is known as the partial test, which is to test how each independent variable influences the dependent variable. This test can be done by comparing the t count with the t table or by looking at the significance column in each t count, the t-test process is identical to the F test The test was carried out by looking at the significance value of $p > \alpha = 0.05$, meaning that partially variable X has no effect and is not significant on variable Y, and if the significance value of $p < \alpha = 0.05$ then partially variable X is influential and significant to variable Y . All calculation processes will use the SPSS program. The results of the t-test in this study can be seen in the following table:

Table 13. T-test results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	-2,191	1,290		-1,698	.096
	X.1	,211	.052	,314	4,055	,000
	X.2	,160	.036	,237	4,437	,000
	X.3	,666	,105	,487	6,363	,000
a. Dependent Variable: Y						

4.2. Discussion

A tax audit is a process carried out by a government agency or auditing agency to check a company's or individual's compliance with applicable tax regulations (Lee & Swenson, 2016). The purpose of a tax audit is to ensure that the company or individual pays taxes that should be paid following applicable tax regulations. Taxes are the main source of revenue for the government and are very important for the economy of a region or country. Taxes are used to finance various government activities, such as infrastructure development, public services, and social programs. Without taxes, the government will not have sufficient sources of income to manage and develop the country. Tax monitoring is a process

carried out by the government to monitor and control tax payments made by companies or individuals (De Geest et al., 2009). The purpose of a tax monitor is to ensure that the company or individual pays taxes according to the applicable tax regulations so that the government can obtain sufficient sources of income to manage and develop the country.

Overall, tax audits, taxes, and tax monitors are very important for the economy of a region or country because they ensure that companies or individuals pay taxes that should be paid following applicable tax regulations (Mittone et al., 2017). Thus, the government can obtain sufficient sources of income to manage and develop the country, as well as help maintain the balance of government finances. Tax monitoring is a process carried out by the government to monitor and control tax payments made by companies or individuals. The purpose of a tax monitor is to ensure that the company or individual pays taxes according to the applicable tax regulations so that the government can obtain sufficient sources of income to manage and develop the country. Tax monitors can also help prevent tax fraud. Tax fraud is an action taken by a company or individual to avoid paying taxes or paying taxes below the amount that should be paid following applicable tax regulations (Lisi, 2015). Tax fraud can occur in various ways, such as hiding income or tricking financial reports to reduce the amount of tax that must be paid. If tax fraud occurs, it can harm the government, companies, and society. The government will lose sources of income derived from taxes, thereby reducing the government's ability to manage and develop the country (Mawani & Trivedi, 2021). Companies that engage in tax fraud can also run into legal problems and a bad reputation, which can hurt their business later on. In addition, tax fraud can result in injustice to companies or other individuals who pay taxes correctly, because they have to pay more taxes to cover tax shortfalls caused by tax fraud. Therefore, tax monitoring is very important to prevent tax fraud and maintain the balance of government finances.

5. Conclusion

This study aims to test whether tax audits, tax collection, and monitoring of taxpayer compliance individually or jointly affect increasing tax revenues. From the results of this study it can be concluded that: (1) Tax audits have a positive and significant effect on increasing tax revenues so that every increase in quality tax audit activities by tax examiners following audit standards, tax revenues will increase. (2) Tax collection has a positive and significant effect on increasing tax revenue so the more often the tax authorities collect taxes to withdraw the receipts of taxpayers through auctions of taxpayer assets, the more tax revenue will increase. (3) Supervision of taxpayer compliance has a positive and significant effect on increasing tax revenue so the higher the account representative's supervision of taxpayer compliance, both reporting compliance, tariff application compliance, and tax object reporting accuracy, the tax revenue will increase. (4) Tax audit, tax collection, and monitoring of taxpayer compliance simultaneously have a positive and significant effect on tax revenue services to taxpayers are still carried out following established policies.

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