THE INFLUENCE OF TAX INPECTION AND TAX ARREAR TO TAX REVENUE
(Case Study in Office of Tax Primary Pratama Majalaya Period 2013-2015)

BY:
Boston Rialfonso Sijabat
Faculty of Economics and business
University computer of Indonesia
Bostonrsijabat@gmail.com

ABSTRACT

Tax revenue at the tax services office that did not reach Majalaya Pratama target, even though the tax revenue in the KPP Pratama Majalaya increase. This occurs because the taxpayers do not pay taxes for less pay and increasing taxes. This research aims to know the influence of the tax inspection and tax arrears against the tax revenue on Tax Services Office Pratama Majalaya Period 2013-2015. The purpose of this research was to analyze the Tax Inspection and Tax Arrears against the tax revenue in Tax Services Office Pratama Majalaya Period 2013-2015.

Research method in this research is Descriptive and Verifikatif methods with Quantitative approach. To find out the Tax Inspection and Tax Arrears against the acceptance of test data is done using Multiple Linear Regression, Classic Assumption Test and T Test on hypothesis testing.

The results of this research show that the tax inspection of the influential variables significantly to tax revenues and tax arrears variable effect significantly to tax revenues at the tax services office Pratama Majalaya period 2013-2015.

Keywords: Tax Inspection, Tax Arrears, Tax Receipts

I. Introduction

1.1. Background

The tax is the people's dues to the State Treasury under the laws (which may be imposed) and nothing gets the service lead (kontraprestasi) that can be directly shown and used to pay for public expenditure (Rochmat Soemitro, 1991:2) . Tax revenues are as Government receipts that include a tax receipt, the receipt obtained from the results of the sale of goods and services that are owned and produced by the Government, government loans (Suparmoko, 2000:50). To increase tax revenues tax payers is one important aspect and is the backbone of tax revenues, all activities of the taxpayer in carrying out the obligations of perpajakannya has been set up in the provisions of the Ordinance and Public Taxation (KUP), it is certainly as an attempt from the Directorate General of Taxes to provide insight to society in General and in particular Taxpayers about taxes and how important it is for a country's tax and also all the people (Zain, 2005:30)

The purpose of the tax inspection based on the decision of the Minister of finance N 0.545/KMK. 04/2000 is to test compliance with tax obligations fulfillment in order to provide legal certainty, justice, and coaching to taxpayers and other destinations in the order to implement the provisions of the regulations.

Pay Less Tax Ordinance letters (SKPKB) is issued a notice regarding the large amount of Tax Ditjen principal taxes, tax credits, the amount of the deficiency payment of principal taxes, the size of the sanction of administration, and the amount of taxes that must still be paid for by the Taxpayers (the Director of the inspection and collection of the tax Kemenkeu Slamet Edi Ditjen Irianto 2015).

Delinquent tax debt is the amount of the tax which has not been paid off since ordinances of tax infractions, and the amount of tax receivable that have not been previously paid off in its tax bill, the Tax Provision Less pay, Pay Less Tax statutes, Letters In addition, the decision letter of Correction and the verdict of the Appeal (Official, Siti 2013:40).

1.2. Identification of Problems

Identify the problems that exist in this research are:
1) suboptimal performance of tax inspectors which resulted in low Tax deposit
2) large number of tax arrears) is still unpaid.
3) Low tax revenues sehinggah did not reach the target of tax revenue.

1.3. Formulation of the Problem

1. How big is the influence of the Tax Inspection against tax receipt
2. How big is the influence of Delinquent Taxes against the tax receipt

1.4. Goals and purpose of research

1.4.1. Research

The benefits of research is the research section later which suggests the benefits or usefulness to be gained if the research objectives are achieved. This research is intended to search, collect data and information in order to know how the examination of tax and Tax Arrears against tax revenues.

1.4.2. Research objectives

1. To know the magnitude of the influence of the Tax Inspection against tax revenues.
2. To know the magnitude of the influence of Tax Arrears against tax revenues.

1.5. Usability Research

1.5.1. The practical Usability

1. For authors

This research is expected to provide benefits and can compare between teglah material obtained during the lecture with real circumstances that occur in the field.

2. For Establishments

Usability for instance expected can give information about the inspection of the taxes and tax arrears against the tax inspection.

1.5.2. The usefulness of Academic

1. For other researchers

This research is expected to be an additional science and insight for researchers in the field of tax accounting in the material science of tax revenues, tax inspection and tax arrears.

2. For the accounting Sciences

This research is expected to be a reference materials concerning the application of Tax Accounting theory of material will be especially tax inspection materials and tax arrears and tax revenue.

II. LITERATURE REVIEW, a FRAMEWORK of THOUGHT and HYPOTHESIS

2.1. LITERATURE REVIEW

2.1.1. The TAX EXAMINATION

Based on the regulation of the Minister of Finance of the Republic of Indonesia number: 17/FMD. 03/2013 About Inspection Procedures Article 1 point 2, tax examination is as follows:
"A series of activities to gather and process data, description, and/or evidence are carried out objectively and professionally on the basis of a standard examination to test the compliance with tax obligations fulfillment and/or for other purposes in order to implement the provisions of the laws of taxation invitation ".

2.1.2. The ARREARS of TAXES

Delinquent taxes are taxes to be paid at some point in time, tax, tax year or a tax year in part according to the provisions of regulations Erly Suandy (2011:84).

2.1.3. TAX RECEIPT

Tax revenues are a source of acceptance which may be obtained on an ongoing basis and can be developed optimally fits the needs of the Government as well as the condition of the society John Hutagaol (2007:325)

2.2. The FRAMEWORK of THOUGHT

2.2.1. TAX INSPECTION AGAINST TAX RECEIPT

The concept of linking the Tax Inspection against the tax revenue in this study using the following statement:

Siti Rahayu Gifts (2013:248)
"The purpose of the examination of the tax policy indirectly became the driving aspects to increase State acceptance of tax".

Erly Suandy (2011:101) as follows:
"The main purpose of the inspection is to increase tax compliance (tax compliance, through the efforts of law enforcement (law enforcement) so that it can increase tax revenue".

tax inspection of indicator is the amount of the tax provision less letters (SKPKB).

2.2.2. TAX ARREARS AGAINST the TAX RECEIPT

The concept of linking between the tax Arrears against the tax receiptAccording to John Hutagaol (2007:325)
"Tax payable that negligent repaid by the taxpayer will accumulate into tax arrears that could potentially reduce tax revenues. So it is likely to be at risk for reduced state revenue that could result in an indirect STATE BUDGET deficits. "
Disbursement of tax arrears indicator in this research using the basis of thought Justin Prastowo (2009:164):
"The disbursement of Tax Arrears is Payments owed the taxes still must be paid according the administrative tax office".

2.3. RESEARCH HYPOTHESIS

The hypothesis is a provisional answer to the given writer. Based on above description and research paradigms, writer formulate a hypothesis as follows:
H1: Tax inspection of effect on tax revenues.
H2: Delinquent Tax effect on tax revenues.

III. RESEARCH METHODS

3.1 Research method used

The methods used in this research is done by using the method of descriptive and quantitative approach with verifikatif.
Descriptive methods according to Sugiyono (2014:21): method used to describe or analyze a research results but is not used to make broader conclusions.
While the Verifikatif Method according to Sugiyono (2009:13) is as follows:

"The method verifikatif can be defined as a method of research based on the philosophy of positivism, used for researching on population or a specific sample in order to test the hypothesis that has been established".

According to Sugiyono (2011:8) defines a quantitative research method as follows:

"Quantitative research Methods can be defined as a method of research used for researching on population or a particular sample, data collection using the instruments of research, data

analysis/statistics quantitative in nature, with the aim of to test the hypothesis that has been established ".

3.2. OPERASIONALISASI VARIABLE

Definition of the Operasionalisasi variables or operations of a variable according to Sugiyono (2010:38) as follows:

"Variable research is basically everything that shaped what are defined by the researchers to be studied so that the retrieved information about it, then pulled his conclusion".

1) free/Independent Variables (the variables X 1 and X 2)

The definition of Free Variables according to Sugiyono (2010:33) are as follows:
"The free Variables are the variables that affect or be a cause of the change or the onset of a bound variable (the dependent)".

2) Variable Bound/Dependent (variable Y)

The definition of a Variable according to Sugiyono (2010:39) is as follows:
"Variable is the variable that is affected or which become due, because of free variables".

3.3. DATA SOURCES

The data source is a source-a source of research data are required and can be obtained is directly related to the object of research (primary), or indirectly related to the object of research (secondary).

3.4 The sample population, as well as time and place of Research

3.4.1. The population

Before determining the determination of data that will be used as a sample, first put forth about the population and sample. Understanding Population according to Sugiyono (2013:49) is as follows:
"The population is the generalization of the object/subject that has certain characteristics and quantity specified by researchers to study and then pulled his conclusion".

The population in this research is the examination of taxes, Tax Arrears and the amount of tax which comes from acceptance or realisation of the tax revenues of the tax services office in Majalaya.

3.4.2. The withdrawal of Samples

Based on the explanation of the data from the population that will be made of the sample Inspection report is tax, Tax Arrears, and the amount of tax revenue at the tax services office Majalaya.

According to Sugiyono (2014:118), the research sample is defined as follows:

"The sample is part of the number and characteristics of which are owned by the population".

Determination of the number of samples will be processed from the population, then it should be done with the proper sampling-taking techniques. As for the sampling techniques used in this research is purposive sampling.

According to Sugiyono (2013:122), Purposive sampling is defined as follows:

"Purposive Sampling is a technique of determining the sample data with particular considerations".

The reason the selection of samples by using Purposive Sampling technique was because not all the samples have the criteria according to which the author specified. Therefore, the author chose the purposive sampling technique with establish considerations or specific criteria that must be met by the samples used in this study.

3.4.3. PLACE and TIME of RESEARCH

3.4.3.1. The RESEARCH

Research conducted at the Tax Services Office located Majalaya Jl Pratama Map No. 7, Like Compassion, Bojongloa Kaler, Bandung of West Java 40231.

3.4.3.2. The RESEARCH TIME

This research was conducted in April until June 2017.

3.5. DATA COLLECTION METHODS

In this study the scale ratio is used, then the data collection method used is a classic Assumption Test.

3.6 Data testing methods

Testing method of the influence of the number of taxpayers and tax inspection against acceptance of the PPh entity can be researched by several methods. The researchers used a statistical method of multiple analysis and correlation. The calculation of the statistical methods using the computer program Statistical Program for Social Science (SPSS).

3.6.1. The draft Analysis

According to Narimawati Umi (2010:41) defines the design of the analysis are as follows:

"The draft of the analysis is the process of finding and compiling systematic data have been obtained from the results of the observation field, and documentation by way of organizing the data into categories, lays out into units, doing the synthesis, compiled into a pattern, choose which is more important and that will be studied, and make conclusions so easily understood by myself or others. "

3.6.2. The method of hypothesis testing

Design of testing this hypothesis is assessed with the setting of the zero hypothesis and alternative hypothesis, research test statistics and the calculation of the value of the test statistic, the calculation hypotheses, the determination of the level of significant and conclusion of withdrawal.

IV. RESULTS of the RESEARCH and the DISCUSSION

4.1. RESEARCH RESULTS

Problem formulation, in accordance with the research objectives, hypotheses and the type of data that is collected then the methods of analysis used in this study is a descriptive analysis and multiple linear regression analysis. Descriptive analysis conducted in this study is the average, maximum and minimum with the purpose to find out the information of each variable in the Tax Services Office Pratama Majalaya years 2013-2015, while linear regression analysis a double is used to find out the magnitude of the influence of the Tax Inspection (X 1) and Tax Arrears (X 2) against tax receipt (Y).

4.1.1. The RESULTS of the DESCRIPTIVE ANALYSIS

This research was conducted at the tax services office in majalaya pratama 2013-2015 period. Before discussing the influence of the tax inspection and tax arrears against acceptance, first data overview will discuss the tax inspection, tax arrears and acceptance on the tax service Office Pratama Majalaya period 2013-2015.

4.1.1.1. A descriptive Analysis of the tax Examination

Off the charts the development of the amount of the tax inspection had the highest development in the year 2015 with an average 44.5 and percentage of 23%. While the lowest development occurred in the year 2013 with an average of 28.

4.1.1.2. The descriptive Analysis of tax Arrears

Off the charts the development of Tax delinquency has the highest development in the year 2015 with an average Rp 9,250,800,068 and percentage of 21%. While the lowest development occurred in the year 2013 IDR 7,358,469,084.

4.1.1.3. A descriptive Analysis Of tax revenue

Off the charts the development of the amount of tax revenue had the highest development in the year 2015 with an average Rp 32,348,909,127 and a percentage of 25%. While the lowest development occurred in the year 2014 with an average Rp 25,826,730,939.

4.1.2. The results of the analysis of the Verifikatif

4.1.2.1 Classic Assumption Test

4.1.2.1.1Normality Test

Normality test aims to find out whether the dependent variable and the independent variable is Gaussian or not. Ang good data can be used in a research data is Gaussian, normally. Test of normality can be done using one sample Kolmogorov-smirnov test based on SPSS for windows software.

4.1.2.1.2 Multikolinieritas test results

The test miltikolinearitas is a State of regression models which found the existence of a correlation that is perfect or near-perfect between the independent variables. On the model of good regression should not happen a perfect correlation or close to perfect in between the free variable (korelasinya 1 or close to 1).

4.1.2.1.3 Heteroskedastisitas test results

The purpose of the test is to test whether heteroskedastisitas dalamodelregresiterjadi inequality of variance of the residual of the other observations to suatupengamatan.

4.1.2.1.4 Autocorrelation test results

Autocorrelation test conducted in this research aims to find out whether a linear regression model in a there is a correlation between the error of a bully in the period t with error at period t-1 (earlier). If there is a correlation, then called the autocorrelation problem. Of course a good regression model is a regression that is free of autocorrelation (2012:241 Santoso, Singgih).

4.1.2.2 Multiple Linear regression analysis

Multiple linear regression analysis was used to make the estimated coefficient-coefficient linear equations, includes one or two free variables which can be used appropriately to predict the value of the variable, in this case the variable Inspection Taxes and Tax Arrears against the tax receipt,

4.1.2.3 Partial Correlation

Partial correlation analysis function to find the strength of the relationship between each of the free variable (X) with a bound variable (Y). In this study, the correlation analysis was used to find out the extent of the keeratan relationship between the examination of the tax Arrears of taxes and partially with a tax receipt.

4.1.2.4 Determination of Coefficient

Great to see the effect of each variable variable bound against free, do the calculation using the formula x Beta Zero Order. The regression coefficient is beta that has been standardised, whereas zero order is the partial correlation of any variable variable bound against free.

4.1.2.5 Hypothesis Test

Partial hypothesis testing (test-t) done to prove whether the examination of the tax and the tax Arrears in partial effect significantly to tax revenues using the SPSS program.

4.1 Discussion

4.2.1. The influence of the Tax Inspection Against tax receipt

Based on the results of the analysis of the correlation (r), shows that the relationship between examination of acquired tax tax revenues amounted 0450, where the value of the correlation there is moderate and positive relationships. The value of a positive correlation indicates that the relationship between a variable tax inspection and the stock price is unidirectional. This means that the higher the tax inspection (Provision of tax Less Pay), tax revenues will increase. It is in line with the theory according to Siti Rahayu Gifts (2013:248) stated that the purpose of the examination of the tax policy indirectly became the driving aspects to increase State acceptance of the tax. Then according to Erly Suandy (2011:101) the main purpose of the inspection is to increase tax compliance (tax compliance, through the efforts of law enforcement (law enforcement) so that it can increase tax revenue.

This answer to the phenomenon that had been featured previously as it happens, where the phenomenon is happening that will have an increased tax examination but declining tax revenues by the year 2014. Should be according to the theory, with the growing acceptance of the tax inspection of the taxes will go up. This is due to its optimal implementation of the tax examination

yet and less maximum application of information technology that resulted in taxpayers still have to pay less tax.

4.2.2. The influence of Delinquent Taxes against the tax receipt

Based on the calculations of the great influence of the variable between the tax arrears with tax revenue amounting to 21.5% while the rest amounted to 78.5% is affected by other factors not examined as the amount of the disbursement of tax arrears. In other words, it can be said that the high tax arrears will affect tax revenues.

The results of hypothesis testing the tax Arrears (X 2) effect on tax revenue Income (Y) because the value of t-female (2,903) > (2.034) located on the rejection of H0, in other words, it means there are accepted Ha influence significantly between Tax arrears against tax receipt (Y).

The results of this Peniltian is supported by the theories of John Hutagaol (2007:325) is the tax payable that negligent repaid by the taxpayer will accumulate into tax arrears that could potentially reduce tax revenues. So it is likely to be at risk for reduced state revenue that could result in a deficit BUDGET indirectly. According to Gunadi (2011) reduced the tax arrears growing in state tax revenues because of the growing number of taxpayers who pay the liability of perpajakannya.

This answer to the phenomenon that had been featured previously as it happens, where phenomena happen that arrears of tax increase and tax revenues increase also in the year 2015. Should be according to the theory, with increased tax tax arrears then acceptance of his taxes will drop. This is caused by the taxpayer no consciousness to pay tax, taxpayers are less familiar with tax laws, tax payers are reluctant in paying taxes.

V. CONCLUSIONS AND SUGGESTIONS

5.1. CONCLUSION

Based on the identification of issues, the framework of thought and the research that has been done to look at the influence of the Tax Inspection and Tax Arrears against the tax receipt, then researchers concluded as follows:

1. That there is the influence of the Tax Inspection (X 1) against tax receipt (Y) on the KPP Pratama Majalaya period 2013-2015. The lower the amount of the tax examination then the amount of tax revenue did not reach the target. Problems that occur in tax revenue that is not achieve target tax revenues caused by the tax inspection is low because taxpayers don't pay off the taxes less pay.
2. That there is influence of Tax Arrears (X 2) against tax receipt (Y) on the KPP Pratama Majalaya period 2013-2015. The increasing number of unpaid tax then the amount of tax revenue will decline, problems that occur on the tax revenue that is not achieve target tax revenues caused by the tax arrears are high because taxpayers are not pay off debt and taxes are likely to be melalaikannya.

5.2. ANY SUGGESTIONS

5.2.1. PRACTICAL ADVICE

From the Summary above, then the advice that can be given are:

1) Operational/practical advice

a) so that the increase tax revenue through a tax examination, recommended to the tax services office in order for issuance of SKPKB Majalaya Pratama should be done well and the insurer tax feel observed or terawasi by KPP so it can minimize the insurer tax in order to pay less tax repayment delay.

b) to increase tax revenue through tax arrears for Tax Services Office advised Pratama Majalaya must have tax arrears so that the strategy can be reduced so that it can increase tax revenue. This strategy is as persuasive approaches like doing active communication with Taxpayers, good service, law enforcement, to urge people to be a role model in paying his taxes so taxpayers want to pay debt taxes.

2) Academic Advice

1) For other researchers
For subsequent researchers expected that further expands the scope of research and find even more factors that may affect the receipt of taxes other than the independent variable which has been investigated in this research. Other researchers can examine with reproduce sample amount, adding to other independent variables as well as the place and time of the different research so that the conclusion that supports and strengthens the theory and concepts that had been built earlier, good by current researchers as well as by earlier researchers.

2) For Accounting Sciences
For the science of accounting that is expected by the author of accounting science development is examined with regards to accounting includes not only the study of accounting in practice but also in theory, so that the College has a very important role in the development of accounting science in theory and practice.

BIBLIOGRAPHY

Agus setiawan. 2007. Tax Audit and Tax Review. Jakarta. Pt. Raja Drafindo.
Slamet Edi Irianto. 2015.10 years performing poorly, Began Aggressive Tax Audit Ditjen. Through:
Elisabeth Tilana Pearl Princess. 2015. The amount of Tax Payable, Notice the value of the object of sale tax, and Tax Arrears Terahadap the Earth and building tax receipt.
Erly Suandy, 2011. Edition 5. Perencanaa Tax. Salemba Jakarta: Four.
Ernawati Sulistyaningsih. 2009. The effectiveness of Tax Collection With the forced
In order to improve PenerimaanPajak in KPP Pratama Surakarta. The Final Task Of The Faculty Of Economics Of The University Eleven Maret Surakarta.
Kevin Faqih. 2015 2016 tax revenue Target was assessed was not realistic. Retrieved, Sunday March 2016. From the world wide web:
Fouktone. " Optimization Of Tax Revenues Through Improvements In Tax Administration System ". 2007.
Fuad Rahmany. 2014. Tax revenue is not to achieve a Target of 2014. Asian Journal, retrieved on Sunday 13 March 2016. From the world wide web: http://jurnalasia.com/2014/10/15/penerimaan-pajak-2014-tak-capai-target/
Gita Rostiani. 2013. The analysis of the influence of Delinquent taxes and Forced Letter of tax Against tax receipt In KPP West Java region 1. Thesis. Bandung.
Ika Adelina Sinaga. 2016. The analysis of the contribution of tax revenues And Tax Arrears Against tax revenues. Thesis, Bandung.
John Hutagaol. 2007. Taxation: Contemporary issues. Yogyakarta: Graha.
Listyaningtyas, Ellya Florentin. "The effectiveness of the implementation of the checks in order to improve the country's Acceptance of the tax (a case study in the KPP Tulungagung", Surabaya, 2012.
Mardiasmo. 2011. Taxation, revised edition, Andi: Yogyakarta. pg. 125
Nana Adriana. 2012. The effectiveness of Tax Collection With a letter of Reprimand And Forced acceptance of tax on Tax Services Office South of Makassar Pratama. Thesis. The Faculty of economics. Hasanuddin University. Makassar.
PANCA Kurniawan and nice Comments. 2006. Tax Billing in Indonesia. Poor: Bayumedia Publishing. pp. 1.
Purba, Arifanda. "The analysis of the results of the examination of the Tax Year of the 2008-2011 to determine the pattern of Profiling a potential Agency taxpayers in Tax Services Office Pratama Palmerah, Jakarta", the thesis Faculty of Economics University of Indonesia, 2012.
3 man and Tendy Wato. "The effect of the Tax Inspection Against tax receipt (case study: In Kebon Jeruk Jakarta KPP)", Journal of finance, vol. 4, no. 2, September 2006
Siti Official. 2007. Taxation theory and cases. Jakarta: the Publisher of Salemba Empat. pp. 40.
Siti Rahayu and gift of Ely Suhayati. 2010. Taxation: theory and technical calculations. Jakarta: Graha Science

Siti Rahayu Gifts. 2013. The taxation of Indonesia "Formal aspects of the Concept". Yogyakarta: Graha Science
Sukirman. "The effect of the Tax Inspection against Management tax revenues", Management Analysis, vol. 5, no. 1, July 2011.
Sugiyono. "Business Research Methods", prints to-13, Alfabeta cv, Bandung, 2009.
Sugiyono. 2010. Research methods, qualitative and Quantitative R&D. Alfabeta: Bandung
Sugiyono. 2011. the method of quantitative research, qualitative and R&D.: Alfabeta Bandung
Sugiyono. 2012. understand Qualitative Research. Bandung: Alfabeta
Sugiyono. 2013. the method of educational research (Quantitative, qualitative Approach, and R&D). Bandung: Alfabeta
Suryadi. 2006. Public Finance Journal, Volume 4, number 1, April 2006:105-121
Sugiyono. 2012. the method of Quantitative Approach Qualitative educational research, and R&D. Bandung: Alfabeta. PG. 8-192.
Umi Narimawati. 2010. The writing of scientific papers. Jakarta: The Publisher Of Genesis. pp. 29-41.
Waluyo. 2011. The taxation of Indonesia. Salemba Jakarta: Four

ATTACHMENT

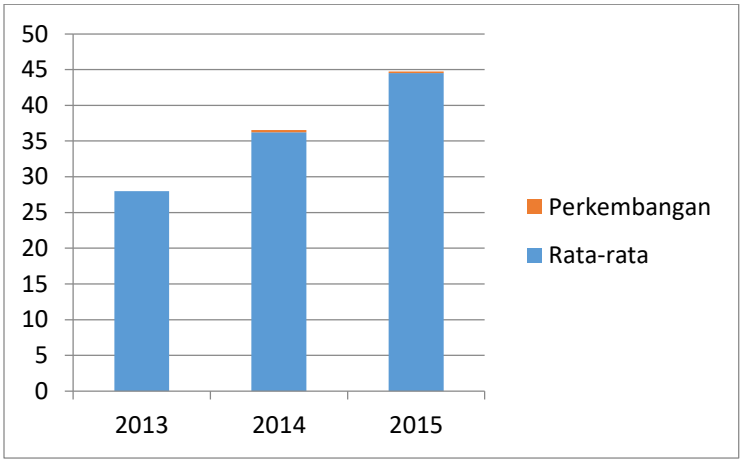


Figure 4.1
An Overview Of The Graphic Development Of SKPKB

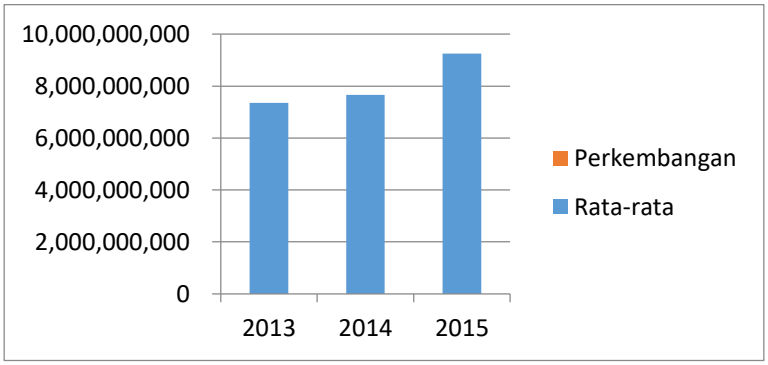


Figure 4.2
An Overview Chart The Development Of Delinquent Taxes

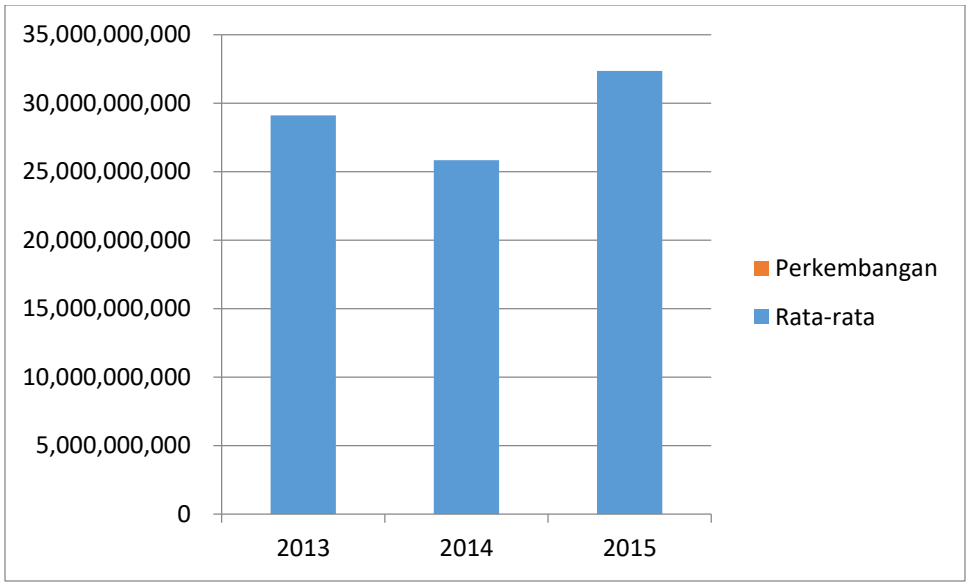


Figure 4.3
An Overview Chart The Development Of Tax Revenues

Table 4.12
Autocorrelation Test

Model Summary[b]

		Sq uar e	djusted R Square	td. Error of the Estimat e	urbin-Watson
	60 4[a]	36 5	326	.22753 E10	.702

a. Predictors: (Constant), Tunggakan, Pemeriksaan

b. Dependent Variable:

Penerimaan

Sumber: Hasil Pengolahan Data, 2017

Table 4.14
Partial Correlation Coefficient

Correlations

		emerik saan	ungg akan	eneri maan
emerik saan	Pearson Correlation		.282	450**
	Sig. (2-tailed)		095	006
	N	6	6	6
unggak an	Pearson Correlation	.282		.513**
	Sig. (2-tailed)	095		001
	N	6	6	6
enerim aan	Pearson Correlation	450**	.513**	
	Sig. (2-tailed)	006	001	
	N	6	6	6

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

Sumber: Hasil Pengolahan Data, 2017

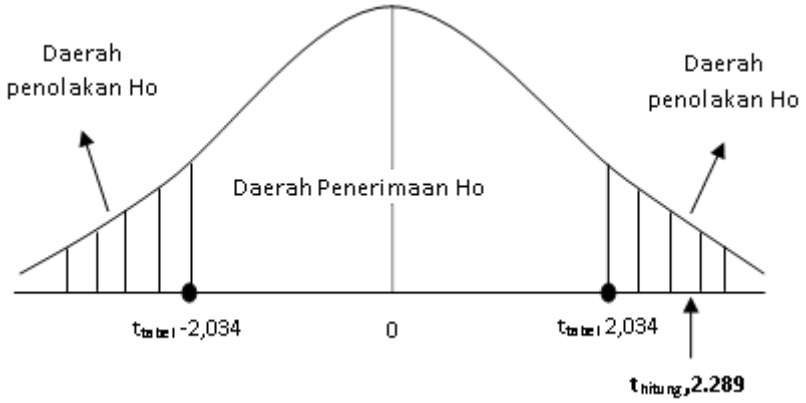


Figure 4.6
Acceptance and Rejection region Ho (t-test) for the amount of the tax Examination

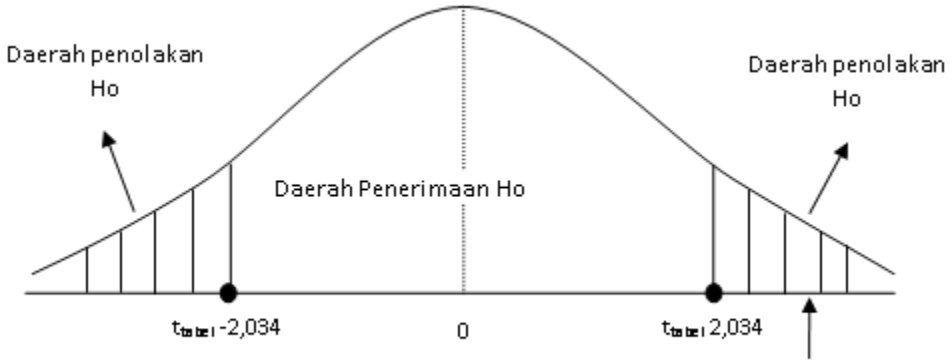


Figure 4.7
Acceptance and Rejection region Ho (t-test) for Arrears of taxes