EFFECT OF TAX EXPECTATION AND TAXEN EFFECTIFICATION OF INCOME TAX RECEIVABLES
(Case Study On KPP Pratama Majalaya Bandung)

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ABSTRACT

Problems that occur in the Tax Office Pratama Majalaya Bandung is the lack of tax audits and socialization ektensifikasi tax that can affect the acceptance at the Tax Office Pratama Majalaya Bandung. This study aims to test how the influence of tax audit and extensification of taxes on tax revenues in the Tax Office Pratama Majalaya Bandung period 2011-2015.

The research method used is descriptive analysis method verifikatif with quantitative approach with unit analyzed analysis is Tax Office Pratama Majalaya Bandung. And population as much as 5 year data period 2011-2015 by using sample saturated. Data analysis technique used is multiple linear regression analysis and assisted by program SPSS version 23.

The result of the research shows that Tax Inspection has a significant effect on Tax Receipts with positive relationship, Tax Extension has a significant effect on Tax Receipts with positive relationship. Partially, the dominant tax revenue is influenced by Tax Extensification of 41,61% compared to the tax examination which is only 30,77%.

Keywords: Tax Inspection, Tax Extension, and Tax Receipts

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I. Preliminary

1.1 Background Research

Government as the party that runs the state administration and government functions that are the responsibility of it definitely need funds to finance the government, the necessary funds is one of them derived from tax levies from the people, we as a community as a party given protection by the government have the obligation to run the function is shown through its participation in financing the state financing (Siti Kurnia,2010The most important source of state financing comes from the tax sector, the tax is the contribution of the people to the state treasury under the law as the embodiment of devotion and the role of the people to finance the state and national development and taxes serves as a tool to put money into the state budgetair cash (Dwi Sunar,2011).

Tax revenue is a source that can be obtained continuously and can be developed optimally according to the needs of government and community conditions, the factors that affect income tax revenue is the increase of non-taxable income (John Hutagol 2007:325).

The main purpose of the tax audit is the taxpayer compliance testing in fulfilling taxation obligations, tax obligations that must be met by the Taxpayer, including the exception is the obligation of the tax collectors and cutters (Siti Kurnia :2010).

Underpayment Tax Assessment Letter (SKPKB) is a notification issued by the Directorate General of Tax on the principal amount of taxes, tax credits, the amount of underpayment of the principal amount of taxes, the amount of administration, and the amount of tax payable by the Taxpayer (Direktur Pemeriksaan Pajak dan Penagihan Ditjen Pajak Kemenkeu Edi Slamet Irianto).

Extensification is done by increasing the number of active Taxpayers and intensification can be achieved through improving taxpayer compliance and quality improvement tax apparatus, excellent service to taxpayers and coaching to the taxpayers, administrative supervision, inspection, investigation and passive and active billing and enforcement law (Soemarso,2007).

1.2 Formula Of The Problem

According Sugiyono (2017: 35) The formulation of the problem is a question that will be searched for answers through data collection. Based on the problems that have been identified, the authors make the formulation of the problem as follows:

1. *How big is the effect of Tax Inspection on Personal Income Tax Acceptance in Tax Office Primary Majalaya.*
2. *How big is the effect of taxpayer extensification on personal income tax on Tax Office Primary Majalaya.*

1.3 Intent And Purpose Of Research

1.3.1 *Research Intent*

The purpose of research conducted by the author is to gain knowledge about the more influence of tax audit and extensification of taxpayers on personal income tax revenue in the Tax Office Pratama Majalaya.

1.3.2 *Researh Purposes*

In order for this research to proceed smoothly and purposefully, the authors determine the purpose of this study. The purpose of this research are:

1. *To Know how much influence Income Tax Income Person Person In Tax Office Primary Majalaya*
2. *To Know The Effect Of Extensification Of Taxpayers To Personal Income Tax Income At Tax Office Primary Majalaya.*

1.4 Usefulness Of Research

1.4.1 *Practical Use*

According Sugiyono (2017: 283) Practical usefulness is to help solve and anticipate problems that exist in the object under study. In addition to information regarding the effect of tax audits and extensification of taxpayers on personal income tax at the Tax Office Primary Majalaya.

1.4.2 *Academic Usefulness*

Usefulness of the results of this study is a continuation of research objectives. If the researcher has completed the research and obtained the results, he or she can be expected to contribute the results to the Accounting Study program, or particularly to the field under study, the discussion of the usefulness of this research can be important after some research can not tell the actual results expected, where his contribution to the advancement of science (Suharsini Arikunto, 2006 : 99)

The results of this study are used as the development of science through empirical testing and concepts that have been expected to prove back the theories of previous research on:

1. *To Know how much influence Income Tax Income Person Person In Tax Office Primary Majalaya*
2. *To Know The Effect Of Extensification Of Taxpayers To Personal Income Tax Income At Tax Office Primary Majalaya*

II. Literature Review, Framework And Hypothesis

2.1 Literature Review

2.1.1 Tax Audit

2.1.1.1 Understanding Of Tax Audit

The definition of tax audit according to Erly Suandy (2011: 203) describes Tax Inspection which explains that Inspection is a series of activities to search, collect, manage data and or other

information to test compliance fulfillment of tax obligations and for other purposes in order to implement the provisions of legislation - tax invitation. According to Siti Rahayu Kurnia (2010: 245) states that the tax audit is a matter of supervision of the implementation of self-assessment system conducted by the tax law taxpayer, should be held firm.

2.1.2 Tax Extensificatiom

2.1.2.1 Understanding Of Tax Extensification

The definition of tax extensification according to Edi Slamet Irianto (2015: 170) states that Tax Extensive is an activity undertaken in order to increase the number of registered taxpayers and / or registered taxable entrepreneurs (PKP) and to calculate the amount of income tax installment (PPH) in the current year or in a tax period. According to Supramono (2010: 2) about the tax extensification as follows Stating that the Government always seeks to increase state revenue through extensification and tax intensification. Taxpayer extensification is an activity related to the addition of the number of registered taxpayers and the expansion of tax objects in the administration of the Directorate General of Taxation (DGT) ".

2.1.3 Income Tax Revenue

2.1.3.1 Understanding Of Income Tax Revenue

According Suryadi (2006: 105) Definition of Tax Receipts is Tax Receipts is a source of dominant state finance for both routine and development expenditure. According to the Official Siti (2011: 74) the definition of income tax is the tax imposed on the subject of tax on income received or obtained in a tax year.

2.2 Frame Work

2.2.1 The Effect Of Tax Audit On Income Tax Revenue

According to Siti Kurnia Rahayu (2013: 248) The following objectives of the Tax Audit Policy are indirectly the driving aspect of increasing state revenues from taxes. And using the statement Erly Suandy (2011: 101) as follows The main purpose of the tax audit is to improve compliance (tax compliance), through law enforcement efforts (law enforcement) so as to increase tax revenue.

Meanwhile, according to research results Laura, Wilopo and Eko (2015) concluded based on the results of research can be stated that the tax audit has a significant positive effect on Tax Receipts.

2.2.2 The Effect Of Tax Extensification On Income Tax Revenue

The definition of tax extensification according to Edi Slamet Irianto (2015: 170) states that Tax Extensive is an activity undertaken in order to increase the number of registered taxpayers and / or registered taxable entrepreneurs (PKP) and to calculate the amount of income tax installment (PPH) in the current year or in a tax period.

Endang Haolia (2015) is the Application of Tax Extensification proved to have an effect on Income Tax Income in and have a significant positive directional relationship 6 Tax Office Pratama Bandung Region, meaning that high tax extensification will increase and income tax on Income Tax Income. According to Deddy Arief Setiawan (2007) argued that to obtain tax revenues in need extensification of taxpayers to observe the tax payments that will affect tax revenues.

2.2 Hypothesis

According Sugiyono (2011: 9) said that the definition of hypothesis is a hypothesis is a temporary answer to the formulation of research problems, said temporarily because the answer given new based on empirical facts obtained through data collection.

Based on the above statement it can be concluded that the hypothesis is a temporary answer to the formulation of research problems based on empirical facts. From the framework above it can be taken this research hypothesis is "The Effect of Tax Inspection and Extensification of Taxes on Personal Income Tax Income".

H1: The imposition of Tax Examination on Income Tax Receipts

H2: The Influence of Tax Penalties and Tax Extensification Against Income Tax Receipts.

III. Research Methods

3.1 Research Methods

The method of research is a way that will be used by researchers to collect the necessary research data. According Sugiyono (2010: 2) states that the research method is Research method is basically a scientific way to get data with a specific purpose and usefulness. Scientific means means research activities are based on the characteristics of science, namely rational, empirical, and systematic.

The method used in this research is by using descriptive and verifikatif method with quantitative approach. Descriptive method according to Mohammad Nazir (2003) is Descriptive Method is a method in researching a group of human being, an object, a set of condition, a system of thought or a class of events at present.Sedangkan according Mashuri (2008: 45) Understanding method of verification Umi Narimawati (2010: 29), is a Verifikatif Method that checks whether or not it is clear to test a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life. Quantitative research method, Arikunto (2006: 12) also suggests that Quantitative research method is a series of research that many in demand using numbers, ranging from data collection, interpretation of the data, and appearance of the results. The object of research is a matter of concern in research, the object of this study became the target in research to get answers or solutions of the problems that occur. Husein Umar (2005: 303), said that the object of research is as follows The object of research explaining about what or who became the object of research also where and when the research done.Can also added other things if deemed necessary.

3.2 Operationalization Of Research Variables

The operational definition of the variable according to Umi Narimawati (2010: 31) is the determination of the Construct so that it becomes a measurable variable. The operational definition explains how a particular method can be used by the researcher in operationalizing the Construct, making it possible for other researchers to replicate measurements in the same way or develop a better Construct measurement method.

Then the variables associated in this study are divided into two namely:

1. Independent Variable (X)
   Independent variable according to Sugiyono (2010: 59) independent variable is a variable that affects or which causes the change or the emergence of the dependent variable (bound). Data that become independent variable in this research are (X1) Tax Examination and (X2) Extensification of Tax.
2. Dependent Variable (Y)
   Dependent variable according to Sugiyono (2010: 59) is a variable that is influenced or become a result, because of the free variable. In this study the dependent variable (Y) is Personal Income Tax Income.

3.3 Data Source

According to Ari Kuntoro (2013: 129) data source is a source of data that directly provide data to data collectors. The data used in this study is quantitative data that is in the form of numbers that indicate the value of the magnitude of variables that represent it. Source of data used in this research is secondary data source obtained in the form of data year 2011 - 2015.

3.4 Population And Sample Research

3.4.1 Population

According Sugiyono (2010: 80) Population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by researchers to learn and then drawn conclusions. In this study the population is the data 5 years of data examination tax inspection, tax extensification and tax revenue in the Tax Office Pratama Bandung Majalaya period 2011-2015. The reason for that year is the target population of this study is the existence of tax expiration for 5 years, so that the data can be obtained by researchers only for a period of 5 years.

3.4.2 Sample

The sample is part of the number and characteristics possessed by the study population. as proposed by Sugiyono (2009: 81) The sample is part of the number and characteristics possessed by the population.

Determination of sampling by using saturated sampling (Census) is to use a sampling technique when all members of the population are used as a sample (Ninit Alfianika, 2016: 108). This is often done when the population is relatively small, less than 30 people, or research that wants to make generalizations with a very small error.

3.4.2 Place Of Study

To obtain data and information relating to the problems studied, then this research is conducted at the Tax Office Pratama Majalaya Bandung, located at Jl. Map no. 7, Likes Asih, Bojongloa Kaler, Bandung City

3.4.3 Research Time

The time of the research began in March 2017 until August 2017.

3.5 Method Of Collecting Data

Data collection techniques conducted by the authors to obtain and collect data is to use the method of documentation and literature study.

1) Documentation, which is collecting data from reports that have been processed by other parties so that authors can obtain the required information.
2) Library study, which collects theories underlying research, which can be used as guidance in conducting analysis of data and information obtained from the Tax Office Primary Majalaya. In this study the authors studied the books, articles, and other literature that have something to do with this research

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3.6 Data Testing Method

3.6.1 Classic Assumption Test

1. Nomality Test

Prior to statistical tests, it is necessary to know whether the samples used are normally distributed or not. The normality test aims to test whether in the regression model the dependent variable and the independent variable both have a normal distribution or not. A valid regression model is a normal or near-normal data distribution (Santosa and Ashari, 2005: 12). The normal data has a bell-like shape. Analyzer used in this research is Kolmogorov-Smirnov test with Lilliefors correctio

2. Autocorrelation Test

This test is used to find out whether in a linear regression model there is a correlation between the confounding error in period t with error in period t-1 (Singgih Santoso, 2012: 241). The most commonly used test method is the Durbin Watson (DW) test to detect the autocorrelation test.

3. Multicollinearity Test

Multicollinearity test aims to test whether a regression model there is a correlation between independent variables (independent). Multicollinearity test is seen from VIF (Variance Inflation Factor) and Tolerance. Tolerance measures the variability of selected independent variables that are not explained by other independent variables. So the low tolerance value is equal to the value of VIF = 1 / Tolerance. Common cut off values used to indicate the presence of multicolinearity are Tolerance values <0.10 or equal to VIF> 10 (Ghozali, 2011: 106).

4. Test Heteroskedatisitas

The heteroscedasticity test aims to test whether in the regression model there is a variance inequality of the residual one observation to the other. This unequal symptom of variance is called heteroscedasticity, whereas the presence of the same residual symptoms from one observation to

another is called homoscedasticity. A regression model is said to be good if there is no heteroscedasticity. (Singgih Santoso, 2012: 238).

3.6.2 Data Analysis Method

3.6.2.1 *Multiple Linear Regresion Analysis*

According Sugiyono (2011: 275) Definition of Multiple Linear Regression Analysis is as follows Linear regression analysis is used to make predictions how the value changes dependent variable when the value of independent variables increased / derived. In this study, multiple linear regression analysis is used to prove the extent to which tax examination and extensification of taxes on personal income tax revenue.

3.6.2.2 *Correlation Analysis*

Correlation analysis aims to measure the power of association (relationship) linear between two variables. Correlation also does not show functional relationship. In other words, correlation analysis does not distinguish between the dependent variable and the independent variable. In the regression analysis, the correlation analysis used also shows the direction of the relationship between the dependent variable and the independent variable in addition to measuring the strength of the association (relationship)

3.6.2.3 Coefficient Of Determinant

The coefficient of determination aims to measure how far the ability of the model can explain the variation of the dependent variable. In the first hypothesis testing the coefficient of determination seen from the value of (Adjusted R2) to find out how far the independent variables of tax examination and extensification of tax influence on the income tax of personal income. The value (Adjusted R2) has an interval between 0 and 1. If a large value of Adjusted R2 (detecting 1) means a free variable can provide almost all the information needed to predict the dependent variable. Whereas if (Adjusted R2) is small value means the ability of independent variables in explaining the dependent variable is very limited. In general, the coefficient of determination for cross-data is relatively low because of the large variation between each observation, whereas for time series data usually have high coefficient of determination (Ghozali, 2011: 97).

3.6.3 Hypotesis Test

The design of hypothesis testing is assessed by the determination of the null hypothesis and alternative hypothesis, statistical test and statistical test, hypothesis, determination of significance level and conclusion. The hypothesis to be used in this study relates to the presence or absence of the influence of independent variables on the dependent variable. The null hypothesis (Ho) there is no significant influence and alternative Hypothesis (Ha) shows the influence between independent variables and dependent variables.

The design of hypothesis testing of this research is to test whether there is influence between independent variable (X) that is Tax Examination (X_1) and Tax Extensification (X_2) to personal income tax revenue as dependent variable (Y)

IV. *Result Of Research And Discussion*

4.1 Research Result

4.1.1 Result Of Descriptive

4.1.1.1 Result Of Descriptive Analysis Of Tax Audit

In table 4.2 describes the description of tax audit Primary Tax Office Majalaya 2011-2015 fluctuated every year. In 2013, the highest increase was 346.87%, while the highest decrease in 2012 was 23.14%. The highest decline was due to the lack of taxpayer compliance with the obligation to pay taxes.

4.1.1.2 Result Of Descriptive Analysis Of Tax Extensification

In table 4.4 describes the description of tax extensification at Primary Tax Office Majalaya period 2011-2015 increased every year. In 2013, the highest increase was 19.30%, while the lowest increase was in 2013 with 9.01%.

4.1.1.3 Result Of Descriptive Analysis Of Income Tax Revenue

In table 4.6 describes the description of tax revenue at the Tax Office Primary Majalaya period 2011-2015 increased every year. In 2015 there was the highest increase of 30.36%, while the lowest increase in 2013 was 19.79% .

4.1.2 Result Of Verification Analysis

4.1.2.1 Classic Assumption Test

1) Normality Test

In the linear regression disturbance error or interrupt variable (ei) is normally distributed or randomly assigned to each Xi value, following the normal distribution around the mean. The graph indicates that the data (dots) spread around the diagonal line and follows the direction of the diagonal line. Thus it can be concluded that the regression model meets the assumption of normality.

2) Multicollinearity Test

Based on table 4.7 above can be seen that the VIF value of each variable is 1.295 less than 10. So it can be concluded that there is no multikolinieritas between independent variables in the regression model.

3) Heterokedasitas Test

Based on table 4.8, it can be seen that the correlation value of the two independent variables with Unstandardized Residual has a significance value of more than 0.05 (tax audit, 0.880> 0.05 and tax extension, 0.950> 0.05). Because the value of significance is more than 0.05, it can be concluded that there is no problem of heterokedastisitas on regression model.

4) Autocorrelation Test

If Durbin-Watson test results can not be concluded whether there is autocorrelation or not then followed by runs test. To know that the occurrence of autocorrelation used Durbin-Watson test with the help of SPSS 23.0 program in the table below Based on the table obtained Durbin-Watson value of 2.4688. Since DU <D-W <4 - dU or 1,2063 <2,551 <(4-1,2063 = 2,7937) it can be concluded that there is no autocorrelation.

4.1.2.2 Multiple Linier Regresion Analysis

Results of multiple linear regression analysis above obtained a constant value of 8.593. The value of line coefficient (b1) for tax audit is 0.331, line coefficient value (b2) for tax extensification of 0.799. Then the regression equation is as follows:

*Tax receipts = 8,593 + 0.331 * tax audit + 0.799 **

tax extensification Regression equation above obtained by constant value equal to 8,593, meaning if tax examination and extensification of tax value is 0, hence tax revenue mean fixed equal to 8,593.

The regression coefficient of variable of tax examination (x1) is 0,331 meaning that if variable of tax examination change value 1 and extensification of tax change value 0 then tax revenue (y) will increase by 0331.

The regression coefficient of tax extensification variable (x2) of 0.799 means that if the tax extensification variables changed the value of 1 and the tax extensification changed value 0 then the tax revenue (y) will increase by 0.799.

4.1.2.3 Hypothesis Testing

To see whether the effect exerted by these two exogenous latent variables is significant or not, hypothesis testing is as follows:

a) The Effect Of Tax Audit (X1) On Income Tax Revenue (Y) (Hypothesis 1)

To test the hypothesis of the effect of tax audit on tax revenue obtained tcount> ttable (3.022> 2.10), then ho rejected, meaning partially there is influence and significant between variables tax audit and tax revenue.

b) The Effect Of Tax Extensification (X2) On Income Tax Revenue (Y) (Hypothesis 2)

To test the hypothesis of the effect of tax extensification on tax revenue obtained tcount> ttable (3.782> 2.10), then ho rejected, it means partially there is influence and significant between variables extensification tax on tax revenue

4.2 Discussion

4.2.1 The Effect Of Tax Audit On Income Tax Revenue

Siti Kurnia Rahayu (2013: 248) states that the objective of the Tax Audit Policy is indirectly the driving aspect of increasing state revenues from taxes. Tax examination of tax revenue has a sufficient relationship and has a positive direction which means if the tax audit increases then the tax revenue will increase. So it can be concluded that there is an influence between tax audit with tax revenue, and show that if the tax audit the better it will be followed by the better also tax revenue.

The effect of tax audit on Tax revenue contributed 30.77%. This means there is still a gap of 69.23%. With the tax audit of tax revenues is not yet because there are still gaps that have not been reached.

This is supported by previous research that is research conducted by Laura Evalina Paranoan (2015 which states that there is influence The result of research indicate that tax examination proved significantly influence to tax revenue and according to research result Laura, Wilopo and Eko (2015) concluded based on research result it can be stated that tax audit has a significant positive effect on Tax Revenue.

4.2.2 The Effect Of Tax Extensification On Income Tax Revenue

The definition of tax extensification according to Edi Slamet Irianto (2015: 170) states that Tax Extensive is an activity undertaken in order to increase the number of registered taxpayers and / or registered taxable entrepreneurs (PKP) and to calculate the amount of income tax installment (PPH) in the current year or in a tax period.

Tax extensification of tax revenues is sufficient and has a positive direction which means if the tax extension is increased then the tax extension will increase. So it can be concluded that there is influence between tax extensification of tax revenue.

Influence Tax extension on Tax receipts contributed 41.61%. This means there is still a gap of 58.39%. With demikiaan Extensification of taxes on receipts Tax taxes have not been otpimal because there are still gaps that have not been achieved.

According to Supramono (2010: 2) states that the Government always strives to increase state revenue through extensification and tax intensification. Taxpayer extensification is an activity related to the addition of the number of registered taxpayers and the expansion of tax objects in the administration of the Directorate General of Taxation (DGT). The main purpose of this extensification activity is the excavation of tax revenue through the addition of taxpayers.

This is supported by previous research that is research conducted by Endang Haolia (2015) that Application of Tax Extensification proved to have an effect on Income Tax Income in and have significant positive directional relationship 6 Tax Office Pratama Bandung Region, meaning that high tax extensification will increase and tax revenue on income tax receipts.

V. Conclucion And Advice

5.1 Conclucion

From the results of research on the effect of tax audits and extensification of taxes on tax revenues Primary Tax Office Majalaya period 2011-2015, the authors can draw conclusions as follows:

1. *Tax audits affect tax revenue Tax Office Primary Majalaya, this means the number of tax audits each year that impact on income tax revenue. Where the increasing tax audit will be followed by increasing tax revenues at the Tax Office Primary Majalaya. From the results of partial testing can be concluded that the variable tax audit of tax revenue has a significant influence influence.*
2. *Extensification of taxes affect the income tax revenue in Primary Tax Office Majalaya, the number of additional number of registered taxpayers every year that impact on income tax revenue. Where the increasing number of taxpayers increase each year increased the income tax revenue was increased. From the results of partial testing can be concluded that the variable extensification of taxes on tax revenues Primary Tax Office Majalaya have contributed Significant influence.*

5.2 Advice

5.2.1 Operational Advice

Based on the conclusions that have been mentioned above, the researchers provide suggestions that can be used as input to Primary Tax Office Majalaya as follows:

1. *KPP should conduct socialization activities Tax Extensification to people who have not registered to be taxpayers about the importance of taxes for the development of the state and for the welfare of the community, and foster interest of taxpayers to meet its tax obligations.*
2. *KPP should provide more sanctions to taxpayers who do not want to pay SKPKB collected.*

5.2.2 Academic Advice

1. *For Science Developers Suggested in subsequent research to conduct the same research, with the same method of Descriptive and Verifikatif with Quantitative approach but different units of analysis and samples in order to obtain conclusions that support theories and concepts accepted in general.*
2. *For other Researchers It is hoped that other researchers can better provide empirical evidence from a well-reviewed concept that income tax revenue is influenced by tax audits and tax extensions.*

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LAMPIRAN

Tabel 4.2
Perkembangan Rata-Rata SKPKB Tertagih Kantor Pelayanan Pajak Pratama Majalaya 2011-2015

	2011	2012	2013	2014	2015	Mean 2011-2015
Rata-Rata (Rp)	1.536.719.383	1.181.119.351	5.278.109.683	2.975.779.807	4.688.571.232	3.132.059.891
Perkembangan (%)		-23,14	346,87	-43,62	57,56	

Tabel 4.4
Perkembangan Rata-Rata Wajib Pajak Terdaftar pada Kantor Pelayanan Pajak Pratama Majalaya periode 2011-2015

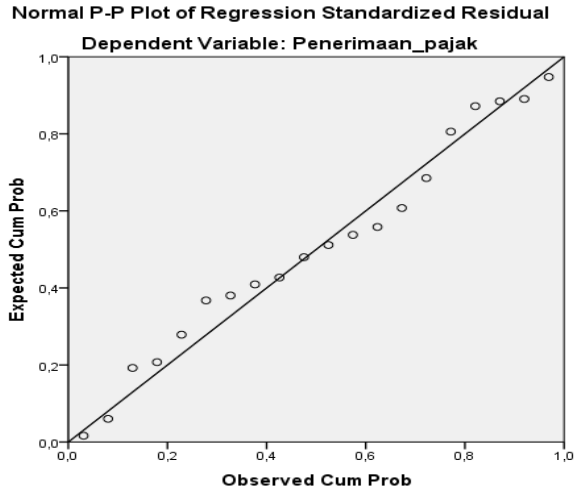
	2011	2012	2013	2014	2015	Mean 2011-2015
Rata-Rata (Rp)	24,188	28,275	33,731	37,308	40,669	
Perkembangan (%)		16,90	19,30	10,61	9,01	

Tabel 4.6

Perkembangan Rata-Rata Realisasi Penerimaan Pajak pada Kantor Pelayanan Pajak Pratama Majalaya periode 2011-2015

	2011	2012	2013	2014	2015	Mean 2011-2015
Rata-Rata (Rp)	24.111.463.857	31.001.389.215	37.137.241.097	45.169.802.099	58.881.261.466	39.260.231.547
Perkembangan (%)		28,58	19,79	21,63	30,36	

Gambar 4.4 Grafik Normalitas



Tabel 4.7 Uji multikolinearity

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pemeriksaan_Pajak	,772	1,295
	Ekstensifikasi_pajak	,772	1,295

Tabel 4.8 Uji Heterokedasitas

	Unstandardized Residual

Spearman's rho	Pemeriksaan_Pajak	Correlation Coefficient	-,036
		Sig. (2-tailed)	,880
		N	20
	Ekstensifikasi_pajak	Correlation Coefficient	,015
		Sig. (2-tailed)	,950
		N	20
	Unstandardized Residual	Correlation Coefficient	1,000
		Sig. (2-tailed)	.
		N	20

Tabel 4.9
Uji Autokorelasi

Model	Durbin-Watson
1	2,551

Tabel 4.10 Analisis Regresi Linier Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,593	2,391		3,594	,002
	Pemeriksaan_Pajak	,331	,110	,439	3,022	,008
	Ekstensifikasi_pajak	,799	,211	,549	3,782	,001

Tabel 4.14

Pengujian parsial pemeriksaan pajak dan ekstensifikasi pajak terhadap penerimaan pajak

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,593	2,391		3,594	,002
	Pemeriksaan_Pajak	,331	,110	,439	3,022	,008
	Ekstensifikasi_pajak	,799	,211	,549	3,782	,001