THE INFLUENCE TAX AUDITS AND TAX COLLECTION ON INCOME TAX RECEIPTS 25/29 CORPORATE TAXPAYERS
(Case Study On The Tax Office Pratama Majalaya Period 2012-2016)

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ABSTRACT

This study is based on the phenomenon that occurs in the tax examination was still high namely the Letter of Tax Underpayment was caused by low awareness of taxpayers in paying tax so that in tax revenue there was still acceptance doesn't reach the target and that occured in the tax collection was letter issue contained warning caused by the low compliance of taxpayers so that in tax revenue there is still acceptance that does not reach the target.

The purpose of this study was to determine the influence of tax audit and tax collection on the corporate income tax revenue 25/29. In this study used descriptive and verification method with quantitive approach. Data was analyzed statistically by using multiple linear regression analysis,correlation analysis, determinant coefficient analysis and hypotesis test(t test).

The result of this study indicated a strong influence of tax audit on corporate income tax revenues 25/29 and tax collection on corporate income tax revenue 25/29.

Keywords : tax audit, tax collection, corporate income tax revenue 25/29

I. INTRODUCTION
1.1 Background Research

Taxes are a contribution of the people to the state treasury (the transfer of wealth from the special sector to the government sector) based on the law (can be imposed) with no lead services (tangible achievement), which can be directly shown and used to finance general expenditure (Siti Kurnia Rahayu, 2010). Tax revenue is the dominant source of state finance for both routine and development expenditures (Simanjuntak & Mukhlis, 2012: 30). To maximize tax revenues to finance the state expenditure every year the government maximizes tax revenues because the higher the level of tax revenues, the higher the state's ability to finance development and vice versa if the smaller the tax revenues, the lower the country's ability in realizing the development of a country. (Mukhlis & Simanjuntak, 2011). The realization of state revenues is highly dependent on tax revenues (Suparmono & Theresia, 2010: 1).

The main mission of the Directorate General of Taxation is the fiscal mission of collecting tax revenue under the tax law which is capable of supporting the independence of government financing and implemented effectively and efficiently (Suryadi, 2006: 8). Efforts to increase tax revenues, the government through the Directorate General of Taxation implementing a breakthrough to optimize revenue in this sector, through the policies issued (Siti Kurnia Rahayu, 2010: 109).

According to (Simanjuntak, 2012) The effectiveness of tax revenues faces severe challenges and for that action the anticipation really should make the rule-breakers a deterrent. Law enforcement becomes the appropriate strategy of choice, by means of using all legal instruments ranging from tax audits to tax investigations where evidence of fiscal crime is found. Prevent tax evasion one of the efforts made by using the tax audit (tax audit) (Siti Kurnia, 2010: 245). Examination is a series of data processing activities, information, and / or evidence that is

conducted objectively and professionally based on an inspection standard to test compliance with tax obligations and / or for other purposes in order to implement the provisions of the taxation legislation (Djoko Muljono 2010: 125).

Supporting the implementation of law enforcement in the field of taxation aimed at securing national tax revenue, it is necessary to increase the intensity of tax collection persuasively and repressively, including the implementation of tax takeraan. In addition to tax collection actions with direct coercion in taxation is also known as indirect coercion, among others, in the form of hostage (Haula Rosdiana, Edi Slanmet Irianto, 2011). Tax collection is a series of activities intended for the taxpayer can pay off the tax debt and billing fees taxes by reprimanding or warning, executing batches of lumps and simultaneously, notifying the Forced Mail, proposing prevention, executing foreclosures, carrying out peyanderaan, selling confiscated goods. (Mardiasmo, 2009: 119).

Based on the phenomenon and background of the above problem, the author took the title "The Influence Tax Audits And Tax Collection On Income Tax Receipts 25/29 Corporate Taxpayers".

1.2 PROBLEM FORMULATION

The authors formulate the issues to be discussed in this study are as follows:

1. How much influence the tax audit on receipt of income tax 25/29 Corporate.
2. How much influence the tax collection on receipt of income tax 25/29 Corporate.

1.3 Research Objectives

1.3.1 Research Purpose

The purpose of this study is to determine the effect of tax audits and tax collection on the receipt of income tax 25/29 Agency at KPP Pratama Majalaya

1.3.2 Research Objectives

The purpose of this study:

1. Knowing and analyzing how much influence the tax audit affect on receipt of PPh 25/29 Corporation

2. Knowing and analyzing how much influence the tax collection effect on receipt of PPh 25/29 Corporation

1.4 Usefulness Research

1.4.1 Applied Research

This research is expected to be the input material to improve tax audit conducted by KPP Pratama Majalaya and improve the process of tax collection so that tax revenue can be realized according to predetermined targets

1.4.2 Base Research

1. **For Further Research**
   This research is expected by the researcher can be useful and to increase the knowledge about the effect of tax inspection and tax collection on receipt of income tax 25/29 Corporation.
2. **For The Development Of Science**
   Can be used as materials of knowledge and thought in further research in the same field, regarding the Effect of Tax Inspection and Tax Collection on Receipt of Income Tax 25/29 Corporation.

II REVIEW OF REFERENCE, DISCUSSION FRAMEWORK AND HYPOTHETICAL

2.1 Literature Review

2.1.1 Tax Audits

2.1.1.1 Definition of Tax Audits

Definition of Tax Audits by Siti Resmil is:

"Tax Audit is a series of activities to collect and process data, information and / or evidence conducted objectively and professionally based on an inspection standard to test compliance with tax obligations and / or for other purposes, in order to implement the provisions of the taxation legislation".

(2014 : 20)

2.1.1.2 Indicator Of Tax Audit

The tax audit indicator in this study uses the rationale according to Siti Kurnia Rahayu (2010: 323) is the Tax audit report is the basis for the issuance of a tax law product namely Tax Assessment Letter (SKP). From what has been described above the authors choose the indicator for the tax audit is the nursery Tax Assessment Letter (SKP) that is nominal from the Tax Underpayment Assessment Letter (SKPKB). Meanwhile, the Tax Underpayment Letter (SKPKB) According to the Official Siti (2014: 48) the Letter of Tax Underpayment Tax issued by the Directorate General of Taxes if based on the result of examination or other information, the tax payable is not or underpaid.

2.1.2 Tax Collection

2.1.2.1 Definition of Tax Collection

Definition of Tax Collection by Djoko Muljono is :

"Tax Collection is a series of actions to allow the Taxpayer to pay off the tax debt and tax collection fees by way of Warning or Warning, Notifying the Forced Letter, Propose Prevention, Carry Out Foreclosure, Implementing Hostage, Selling Confiscated Goods"

(2010 : 158)

2.1.2.2 Indicator Of Tax Collection

According to **Djoko Muljono (2010: 158**) which has been described above that to collect taxes by reprimanding, giving a letter of force, to seizure and sell goods that have been seized.

2.1.3 Tax Revenue

2.1.3.1 Definition of Tax Revenue

Definition of Tax Revenue by Rimsky K is :

"Tax revenue is the most potential revenue for the country, because of taxes along with population growth, economy, and political stability".

(2005 : 4)

2.1.3.2 Indicator Of Tax Revenue

According to John Hutagol (2007: 325) the indicator of tax revenue is the amount of tax revenue**.**

2.2 Framework

2.2.1 Influence Tax Audits to receipt of income tax 25/29 Corporate.

According Erly Suandy (2011 : 101) is :

"Tax audit is to improve compliance (tax compliance), through law enforcement efforts so as to increase tax revenue".

According Gatot S M Faisal (2009 : 35) is :

"The target of tax revenues is determined by the legislation of the state budget determined by the deputy of the people every year, while the legal instrument to realize or to withdraw taxes is a set of tax laws. Tax administration activities conduct supervisory activities by enforcing tax laws referred to as law enforcement activities. Supervision of tax administration embodied in tax auditing, investigation and collection activities ".

2.2.2 Influence Tax Collection to receipt of income tax 25/29 Corporate.

According Soemarso.S.R (2007: 13) is :

"The purpose of the inclusion of the billing clauses is to ensure that tax revenues by the state can be met. Basically, billing is related to the act of forcing to fulfill the primary tax obligations of paying taxes ".

According Gatot S.M. Faisal (2009: 35) is :

"The target of tax revenues is determined by the legislation of the state budget determined by the deputy of the people every year, while the legal instrument to realize or to withdraw taxes is a set of tax laws. Tax administration activities conduct supervisory activities by

enforcing tax laws referred to as law enforcement activities. Supervision of tax administration embodied in tax auditing, investigation and collection activities ".

2.3 Hypothesis

Base on the purpose of research deducated through propositions that exist in the paradigm of research, the authors make the following hypothesis :

H1 : Tax Audits effects to Income tax 25/29 Corporation

H2 : Tax Collection effects to Income tax 25/29 Corporation

III RESEARCH METHODS

3.1 RESEARCH METHODS USED

According **Sugiyono (2012 : 2)** argued that :

"Research methods are basically a scientific way to get data with spesific goals and uses**".** This research is a quantitative research. Understanding quantitative research by **Sugiyono (2014: 13**) is:

"Quantitative research can be interpreted as a research method based on the philosophy of positivism, used to examine in a particular population or sample, data collection using research instruments, quantitative / statistical data analysis, with the aim to test the predefined hypothesis. In conducting the research, the research method used is descriptive and verification method using SPSS, then processed and analyzed again to be taken conclusion.

Understanding descriptive research according to **Imam Ghozali (2016: 19)** :

"Descriptive research is to provide an overview or description of a data viewed from the average value".

While the definition of verification research by **Juliansyah Noor (2012: 20):**

"Verifikatif research is conducted to test the truth of the existing (science) data obtained research is used to prove the existence of harm to certain information or science." Unit of analysis in this research is at KPP Majalaya ..

The definition of unit analysis according to **Hamidi (2012: 75**) are:

"The unit of analysis is the unit under study that can be an individual, group, object or background set of events soasial such as individual or group activities as research subjects".

Based on the understanding put forward by the experts above can be concluded that the individual units, groups, as research subjects, and the data can be used for research and observation unit in this study is the corporate taxpayer.

3.2 Operational of Variables

In accordance with the research title Acceptance of Income Tax 25/29 Agency affected by Tax Inspection and Tax Billing. then the variables to be studied can be distinguished on two variables,namely:

1) Independent Variable (Variable X1) :

Independent variables or independent variables are variables that affect other variables. In relation to the problem under study, the first independent variable in this study is "Tax Audits".

2) Independent Variable (Variable X2)

That is the variables that influence or the cause of changes to other variables in relation to the problem studied, then the second independent variable in this study is "Tax Collection".

3) Dependent Variable (Variable Y)

Dependent variable or dependent variable is the variable that influenced by other variables or which become due to the existence of independent variable (free). In relation to the problem studied, then the dependent variable is "Income Tax 25/29 Agency". To clarify about the research variables that the authors use in research can be seen in the following table:

3.3 Data Sources and Data Collection Techniques

3.3.1 Data Source

According **Suharsimi Arikunto (2013: 172)** secondary data are:

"Secondary data is data collected through a second party, usually obtainable through agencies engaged in data collection such as the Central Statistics and others". Sources Data used is secondary, and the data required in this study is the Tax Audit and Tax Collection Against Tax Income 25/29 Agency.

3.3.2 Data Collection Techniques

According Sugiyono(2013:224): "Data collection techniques are the most strategic step in the research, because the main purpose of the research is to get the data". In this study the authors use interviewing techniques, literature and documentation.

According Esterberg in Sugiyono(2013:231):"The interview is a two-person meeting to exchange information and ideas through question and answer, so that it can be constructedmeaning in a particular topic".

According Sugiyono (2013: 240):"The document is a record of past events. Documents may be in the form of writing, drawing, or monumental works of a ".

According Sugiyono (2013: 224): "Library research is done to obtain the data or theory required by researchers in conducting that research. Data collection can be done by reading, studying the various kinds of reading material in the library, good books, reports and other materials that closely relate to the issues that will be discussed author, so as to help smooth the author in carrying out this research".

3.4 Population, Sample and Place of Time of Research

3.4.1 Population

According Sugiyono (2011: 80), understanding the population is as follows:

"Population is a generalization region consisting of objects or subjects that have a certain quantity and characteristics set by researchers to be studied and then drawn conclusions.Based on the understanding of the population put forward by the experts above concluded that the population is a generalization region consisting of objects or subjects in the population where the sample is taken by researchers to study and then drawn conclusions. Population in this research is monthly data as much as 60, concerning Number of Tax Assessment Letters Paid, Nominal Warning Letter, and Number of Income Tax 25/29 Agency at KPP Pratama from 2012 until 2016

3.4.2 Sample

According to Tony Wijaya (2013: 27) the sample is defined as follows: "Sample is a portion of the population taken / determined based on certain characteristics and techniques." Based on the above statement, it can be said that the sample is part of the population. In this research the sampling technique used by the author is Saturated Sampling. Understanding Saturated Sampling by Sugiyono (2010: 124), namely: "Saturated sampling is a technique of collecting samples when all members of the population are used as samples." By using Saturated Sampling that is because in this research based on special selection with certain consideration and according to purpose to take sample in this research is 60 sample with monthly data unit during 2012 until 2016, concerning Number of Tax Assessment Letters Paid, Number of Warning Letters , and Number of Income Tax 25/29 Agency at KPP Pratama.

3.5 Data Testing Methods

The data used in this study is secondary data, where the data obtained by the author is the second data that has been further processed and the data presented by other parties, then the method of testing data used in this study is Classical Assumption Testing.

In the use of multiple linear analysis, it takes some testing of classical assumptions. Some of the classical assumptions of multiple linear regression as a tool to analyze the influence of the variables studied from normality test, multicollinearity test, heteroscedasticity test and autoceration test.

A. Normality test

According to Imam Ghozali (2011: 163) the normality test objectives are: "To find out whether the data on the resulting regression equation is normally distributed or not abnormally distributed. The regression equation is said to be good if it has free variable data and the dependent variable is normally normalized or distributed altogether".

B. Multicolinearity Test
According to Imam Ghozali (2011: 105) the purpose of multicolonierity test is: "To test whether the regression model found a correlation between independent variables, a good regression model should not occur correlation between independent variables, if independent variables are correlated, then these variables are not orgonal. The orgonal variable is an independent variable whose correlation value among the independent variables equals zero ".

C. Heteroscedasticity Test
According to Imam Ghozali (2013: 139) states that heteroscedasticity test is: "To test whether in the regression model there is a variance inequality of the residual one observation to another observation. If the variance of the residual one observation to another observation remains, then it is called homoscedasticity and if different is called heteroscedasticity ".

D. Automation Test According to Imam Ghozali (2011: 110) states that the test autokolerasi is: "To test whether in the linear regression model there is a correlation between the confounding error in period t with the t-1 transient disturbance period (before)".

3.5.1 Multiple Regression Analysis

According to Albert Kurniawan (2010: 52) defines multiple linear regression is as follows: "Influence between more than 2 variables, which consists of or more independent variables and 1 dependent variable and is also used to build the equation and use the equation to make predictions". In this study, multiple linear regression analysis is used to prove the extent of the relationship between the Agency Tax Inspection and Tax Collection on the receipt of PPh 25/29 Agency. Multiple regression analysis is used to predict how the situation (ups and downs) of the dependent variable, when two or more independent variables as indicators. This analysis is used by involving two or more independent variables between the dependent variable (Y) and the independent variables (X1 and X2).

IV RESEARCH RESULT AND DISCUSSION

4.1 RESEARCH RESULT

In this section the author will describe the decomposition and analyze the data obtained on the Effect of Tax Inspection and Tax Billing of Tax Receipts. In accordance with the formulation of the problem, research objectives, hypotheses and types of data collected then the method of analysis used in this study is descriptive analysis and verification analysis. Descriptive analysis conducted in this research is to describe or describe data Tax Inspection, Tax Collection and Acceptance of Taxes that have been collected so that the data can be drawn a conclusion while verification analysis is used to test the truth of the theory and hypotheses that have been expressed by experts regarding the interrelations Tax Audits , Tax Collection and Tax Receipts.

4.1.1 Correlation Analysis

Pearson correlation coefficient analysis is used to determine the level of closeness of the relationship between Tax Examination (X1) and Tax Billing (X2) as well as Tax Receipts (Y). This correlation is used because this statistical technique best fits the type of research scale used by ratios.

a. Correlation Between Tax Inspection With Income Tax 25/29 Agency

The relationship between Tax Examination and Tax Receipts is 0.785 with a positive direction. This means that Tax Inspection has a strong relationship with Tax Receipts when not

changed.Thedirection of a positive relationship illustrates that when Tax Examination increases then Tax Revenue will increase as well.

b. Correlation Between Tax Collection With Income Tax Income 25/29 Agency

The relationship between Tax Collection and Tax Receipts is 0.794 in the positive direction. This means that Tax Billing has a high relationship with the recipient of the tax. The direction of a positive relationship illustrates that as Tax Billing increases then Income Tax Income will increase.

4.1.2 Coefficient of Determination

The coefficient essentially measures how far the model's ability to explain variations of dependent variables. This coefficient is used to know the effect of variable "X1" Tax Inspection with "Y" Tax Receipts and variable "X2" Tax Collection with "Y" Tax Receipts. From the results of partial calculations above, it can be seen that the effect of variable X1 to Y is equal to 37.76% and then followed by the effect of X2 to Y is equal to 39.94%.

4.2 Discussion

After several tests were conducted in this research, there are several things that will be discussed in this section about the test results for Tax Inspection and Tax Collection on Tax Receipts 25/29.

4.2.1 Effect Of Tax Audits To The Receipt Of Income Tax 25/29 Agency

The result of hypothesis testing stated that Tax Inspection has an effect on Tax Receipts, the effect of Tax Inspection on Tax Receipts is 37.76%. Then the result of partial hypothesis testing shows the value of tcount fall in the rejection region H0 (t count 6, 120 <ttabel 2,002) so that in accordance with the criteria of hypothesis testing is reject Ho and accept H1, it means partially Tax Examination has a significant effect on Tax Receipts.

The result of hypothesis testing is supported by previous theory which says Erly Suandy (2011: 101) Tax inspection is to improve compliance (tax compliance), through law enforcement efforts so that it can increase tax revenue.

Tax Audits Relationship on Tax Receipts shows a positive relationship, meaning that if there is an increase Tax Examination, it will affect the increase in Tax Receipts earned.

4.2.2 Effect Of Tax Collection To The Receipt Of Income Tax 25/29 Agency

The result of hypothesis testing stated that Tax Billing influence to Receipts, the magnitude of the effect of Tax Billing on Tax Receipts is 39.94%. Furthermore, the result of partial hypothesis testing shows the value of thitung fall in rejection area of Ho (t count 6.398 <ttabel 2,002) so that in accordance with the criteria of hypothesis testing is reject Ho and receive H1, it means partially Tax Billing effect on Tax Receipts. Based on the calculation of the significant level can be seen that the Tax Bill has a significant effect on Tax Receipts.

The results of this hypothesis testing supported the previous theory that says According Soemarso.S.R (2007: 13) The purpose of the inclusion of the articles of billing is to ensure that tax revenue by the state can be met. Basically, billing is related to the act of forcing to fulfill the primary tax obligations of paying taxes.

Tax Billing Relationship on Tax Receipts shows a positive relationship, meaning that if there is an increase in Tax Billing, it will affect the increase in Tax Receipts earned.

V CONCLUSIONS AND SUGGESTION

5.1 Conclusions

Based on the phenomenon, the formulation of the problem, the frame of thought, the hypothesis and the results of data analysis on the Effect of Tax Inspection and Tax Billing

Against Income Tax 25/29 Agency at Tax Office Primary Majalaya, the authors take some conclusions as follows:

1. Based on the results of testing the hypothesis shows that the Tax Audit effect on Income Tax 25/29 Agency. Tax Inspection at Tax Office Primary Majalaya provide a good contribution in improving the acceptance of income tax 25/29 Agency.

2. Based on the results of testing the hypothesis shows that the Tax Bill affect the acceptance of income tax 25/29 Agency. Tax Collection on Tax Office Primary Majalaya provide a good contribution in improving the acceptance of Income Tax 25/29 Agency

5.2 Suggestion

5.2.1 Operational Suggestions

After the authors give conclusions from the results of research on the Effect of Tax Audits and Tax Collection Against Tax Income 25/29 Agency at KPP Majalaya, the authors will provide suggestions as follows:

a) For KPP Majalaya

1. In order to Acceptance of Income Tax 25/29 Agency more optimal then in terms of Tax Inspection recommended Tax Office Primary Majalaya to continue to evaluate to the Taxpayer Agency so that the Taxpayer Agency who has made a mistake not repeat so that the target for acceptance can be achieved.

2. In order to Acceptance of Income Tax 25/29 Agency more optimal then in terms of Tax Collection recommended Tax Office Primary Majalaya to more firmly against the Taxpayer Agency so that they can be timely to pay taxes in addition to the Tax Office Primary Majalaya further increase counseling to Agency taxpayers about the importance of paying taxes. Counseling can be done directly at the time the Agency Taxpayer to report or can also be done through the media, both electronic and print media.

b) For Taxpayers

1. In order for the Tax Inspection is better again so that it can increase tax revenue then the taxpayer is expected to obey the rules that have been made by the government so semunya can run smoothly.

2. In order for the Tax Bill to run smoothly, especially in terms of warning letter expected taxpayers are obedient to the rules available and pay its obligations before the due date.

5.2.2 Academic Suggestions

1. For Further Research

This research is still far from perfect but is expected to make reference for further research related to this title which has been studied that Income Tax 25/29 Agency affected by Tax Inspection and Tax Billing. In addition the next researcher is expected to be able to add indicators, same methods but different unit of analysis, population and samples to obtain conclusions that support and reinforce theories and concepts that have been built previously, both by researchers and previous researchers.

2. For the Development of Science

The results of this research have been made, can be useful information for the development of science, especially in the field of taxation accounting and can add insight and deepen the knowledge, especially related to the Tax Inspection and Tax Collection Against Tax Income 25/29 Agency.

Tabel 3.1
Operasionalisasi Variabel

Variable	Concept Variable	Indicator	Scale
Tax Audits (X1)	"Tax Audits is a matter of monitoring the implementation of self-assessment system conducted by the taxpayer, must adhere to the tax laws. Tax Audit Report is that the Tax Audit Report is the basis for the issuance of a tax law product namely Tax Assessment Letter (SKP), namely the nominal value of Tax Underpayment Assessment Letter (SKPKB)". **Siti Kurnia Rahayu (2010: 323)**	- Nominal of SKPKB **Siti Kurnia Rahayu (2010: 323), Siti Resmi (2014: 48)**	Ratio
Tax Collection (X2)	"Tax Collection is a series of actions to allow Taxpayers to pay off taxes and tax collection fees by way of Warning or warning, Notifying Forced Mail, Propose Prevention, Carry Out Foreclosure, Conduct Hostage, Sell goods that have been seized" **Djoko Muljono (2010 : 158)**	- Nominal of reprimand letter **Djoko Muljono (2010 : 158), Siti Kurnia Rahayu (2010 : 197)**	Ratio
INCOME TAX RECEIPTS 25/29 CORPORATE TAXPAYERS (Y)	"Tax Revenue is a source of revenue that can be obtained continuously and can be developed optimally according to the needs of government and community conditions" **John Hutagol (2007 : 325)**	Nominal of tax revenue. **John Hutagol (2007 : 325)**.	Ratio

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