THE INFLUENCE OF TAXPAYER AWARENESS AND TAX AUDIT ON TAX REVENUE

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ARTICLE INFORMATION

ABSTRACT

The research aims to determine and analyze the influence of taxpayer awareness on tax revenue. To find out and analyze the influence of tax audits on tax revenues. To find out and analyze the influence of taxpayer awareness and tax audits on tax revenues at the Pratama Binjai tax service office. This research approach uses an associative approach to determine the influence of each variable. The data is presented in the form of qualitative data which is quantitative, namely testing and analyzing the data by calculating numbers and then drawing conclusions from the test using the SPSS data processing too. In this research, the object studied was taxpayers at the Pratama Binjai tax service office with a population of 80,504 taxpayers and a sample of 100 people with sampling using the Slovin formula. The results of this research are that taxpayer awareness has an influence on tax revenue. Tax audits influence tax revenues. Awareness is mandatory and Tax audits affect tax revenue Pratama Binjai tax service office, North Sumatra.

Keywords: Taxpayer Awareness. Tax Audit and Tax Revenue

INTRODUCTION

Taxes are one of the most potential sources of state revenue for the continued development of the Indonesian state because tax revenues increase along with the improvement of the economy and standard of living of a nation. The role of taxes is increasingly large and important in contributing to state revenues in order to be independent in financing the implementation of national development. For this reason, it is needed community participation in the form of awareness and concern for paying taxes.

The participation of the taxpayer community in fulfilling tax payment obligations based on tax provisions is highly expected so that taxpayer compliance in paying taxes is a strategic position in increasing tax revenues. The focus of the Directorate General of Taxes in 2016 is Individual Taxpayers, because the contribution of Individual Taxpayers is still very minimal compared to Mandatory Taxpayers (Lubis et al., 2019) . Considering the important role of taxes, the government, in this case the Directorate General of Taxes, has made various efforts to maximize tax revenues. One of the efforts made is through reform of laws and regulations in the field of employment by implementing a self-assessment system. The Self Assessment system requires taxpayers to register, calculate, pay and report the amount of tax owed which is their obligation (Wahyudi & Nasution, 2018). The characteristic of loyalty is one of the important things in carrying out work. Loyalty inpublic sector organizations can usually be seen from hard work and seriousness incarrying out work programs in accordance with the organization's vision and mission (Sari, D. M. M. Y. 2024).

In audit activities, the object of the audit is the Tax Return (SPT) submitted by the Taxpayer. Filling out the notification letter is based on the bookkeeping maintained by the Taxpayer. Therefore, the bookkeeping needs to be updated so that the inspection activities carried out run smoothly and can provide the required information. In terms of bookkeeping in Indonesia, it is based on Financial Accounting Standards (SAK), but for tax purposes it is necessary to make several fiscal adjustments or corrections in accordance with applicable tax provisions. The audit procedure in the tax sector begins with the issuance of an Audit Order (SP2) by the authorized official and ends with the approval of the Audit Result Report. The Audit Results Report can then be used as a basis for issuing a Tax Assessment Letter (SKP) or for other purposes in the context of implementing the provisions of tax laws (Prabowo et al., 2020) .

Based on Article 1 number 15 of the Law on General Provisions and Tax Procedures as amended several times, most recently by Law of the Republic of Indonesia Number 16 of 2009, the definition of a Tax Assessment Letter is an assessment letter which includes an Underpayment Tax Assessment Letter, a Tax Assessment Letter Less Additional Payment, Nil Tax Assessment Letter or Overpayment Tax Assessment Letter. This law enforcement can be carried out by conducting tax inspections or investigations and tax collection. Law enforcement in the field of taxation is an action taken by related parties to ensure that taxpayers and prospective taxpayers comply with the provisions of tax law, such as submitting Tax Returns (SPT), bookkeeping and other relevant information as well as paying taxes on time. By implementing law enforcement, taxpayers can also impose sanctions for negligence in submitting Tax Returns (SPT) (Wahda et al., 2018) .

The Pratamaa Binjai Tax Service Office is a government agency that handles tax revenues under the Ministry of Finance. Government agencies that have implemented good administration systems, services and working conditions and have working areas. In office inspections before calling taxpayers to be audited, routine inspections, special inspections and inspections for other purposes are carried out. Routine checks are carried out on taxpayers who report SPT, where the SPT shows overpayment or underpayment in paying taxes. Special examinations are carried out on taxpayers who report their annual tax returns which have the potential for irregularities in the field of taxation. And inspections for other purposes are carried out on taxpayers who apply for the granting or deletion of NPWP and so on. Based on the data obtained at KPP

Pratamaa Binjai, data on the level of compliance of individual taxpayers at KPP Pratamaa Binjai for 2019-2023 is presented in Table 1.below.

Table 1. Number of OP Taxpayers Registered at KPP Pratama Binjai

YEAR	AMOUNT WP REGISTERED SPT	WP OP IS PAYING	RATIO
201 9	52,745	11,227	21.29 %
20 20	57,260	7,045	12.31 %
202 1	64,186	7,155	11.15 %
202 2	74,506	7,160	9.61 %
202 3	80,504	4,785	5.94 %

From the tax inspection data at KPP Pratamaa Binjai above, it can be seen that there are still many individuals who do not want to pay their taxes. As of 2019, there were 52,745 registered taxpayers, but only 11,227 individual taxpayers paid tax, far from the specified target, namely only 21.29%. Likewise, in 2020 there were 57,260 registered taxpayers, but only 7,045 individual taxpayers paid tax, further away from the specified target, namely only 12.31%. And in 2021 there will be 64,186 registered taxpayers, but only 7,155 individual taxpayers will pay tax, which is only 11.15%. In 2022, there will be 74,506 registered taxpayers, but only 7,160 individual taxpayers will pay taxes, experiencing another decline from the previous year where the ratio was only 9.61%. And in 2023, it can be seen that there are 80,504 registered taxpayers, but individual taxpayers who pay taxes will decrease by 4,785 people, where the ratio is only 5.94%. This shows that awareness of individual taxpayers registered at KPP Pratamaa Binjai is very weak regarding the importance of each person's obligation to pay taxes to the state. The role of the community in obeying and being compliant in carrying out their tax obligations is very important. If the public complies with carrying out their tax obligations, the State's income will increase, thus the State can carry out various development activities, services and provide more public facilities, so that it can make it easier for the public to carry out their various activities (Siswanti, 2019) .

Table 1. OP Tax Audit at KPP Pratama Binjai

YEAR	TOTAL EXAMINATION DATA	INFORMATION
201 9	127	Based on the number of NP2 issued
20 20	167	Based on the number of NP2 issued
202 1	221	Based on the number of NP2 issued
202 2	226	Based on the number of NP2 issued
202 3	352	Based on the number of NP2 issued

Based on the table above, individual taxpayers undergoing audits always increase every year in connection with the issuance of Minister of Finance Regulation Number 184/PMK.03/2015 concerning Amendments to Minister of Finance Regulation Number 17/PMK.03/2013 concerning Audit Procedures and Regulations Minister of Finance Number 206.2/PMK.01/2014 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes (DJP), as well as considering the decision of the Supreme Court Number 73/P/HUM/2013, as well as in order to increase the effectiveness of the implementation of audit activities in order to generate volume high audit results with good quality, thus contributing to optimal revenue from audit results and increasing taxpayer compliance, it is deemed necessary to create an audit policy, however individual taxpayers who undergo audits every year always increase, this proves that KPP Pratamaa Binjai tests compliance with tax obligations and for other purposes in order to implement the provisions of tax laws and regulations,

LITERATURE REVIEW

Taxpayer Compliance

Taxes are people's contributions to the state treasury based on law which can be enforced without receiving reciprocal services (counterperformance) which can be directly addressed, and which can be used to pay for general expenses (Akmal et al., 2023) . Taxes are also the most basic source of state budget revenue, and are the most prioritized, because with taxes the needs for state development can be helped. All citizens pay taxes without exception for the sake of realizing a prosperous development of the country (Hafsah & Ramadhani, 2021) .

Taxes can be interpreted as levies made by the state on its citizens, based on applicable law where for these levies the state does not provide direct counter-performance to the taxpayer (Mauliza et al., 2022) . In general, state revenue is the main source of state spending in addition to the APBN financing component which includes tax and non-tax revenues. Efforts to increase state revenues in the tax sector have many obstacles, namely, the level of taxpayer compliance is still low, so that taxpayers try to pay their tax obligations less than they should and there are still many taxpayers who do not report and pay their taxes (Januri & Hanum, 2018) .

Tax Revenue

Tax revenue is a source of revenue that can be obtained and developed optimally according to government needs and community conditions (Official, 2015) , from the table above it can be seen that the realization obtained each year is not in accordance with the targets set by KPP Pratama Binjai, p. This is contrary to Tax which is one of the largest sources of state revenue which is used for national development which aims to improve the welfare of the Indonesian people (Waluyo, 2020) . The degree to which taxpayers comply with their tax obligations is influenced by several factors. One of them is taxpayer awareness (Mahdi & Ardiati, 2017) . Understanding of taxes and the taxpayer's seriousness in reporting and paying their tax obligations can reflect the level of taxpayer awareness. Increasing public knowledge about taxation through education has a positive impact on taxpayers' awareness of paying their tax obligations (Ritonga, 2011)

Tax Audits

In audit activities, the object of the audit is the Tax Return (SPT) submitted by the Taxpayer. Filling out the notification letter is based on the bookkeeping maintained by the Taxpayer. Therefore, the bookkeeping needs to be updated so that the inspection activities carried out run smoothly and can provide the required information. Increasing revenue requires reasonable and objective planning in the sense that it is not only oriented towards the level of tax revenue, but also must look at factors that can influence the determination of a tax revenue target. In this case, the current amount of tax revenue

plays a role in the welfare of the Indonesian people. This is because the State Revenue Model (MPN) system which integrates the revenues of the Directorate General of Taxes (DJP), the Directorate General of Customs and Excise and the expenditure of the Directorate General of Budget is not yet solid. Therefore, in order to avoid leaks in tax revenues, management must be carried out correctly and accurately (Ischabita et al., 2022).

RESEARCH METHOD

This type of research uses associative research, namely research that aims to determine the influence between two or more variables (Sugiyono, 2019) . This research aims to test hypotheses related to the subject under study. The data in this research are processed using testing statistical package for social sciences (SPSS 2 4.0) by testing the hypothesis with the t test, F test, and coefficient of determination test . Test results can be used as a basis for drawing research conclusions, supporting or rejecting hypotheses developed from theory. This research includes the influence of taxpayer awareness and tax audits on tax revenues at KPP Pratamaa Binjai . The population of this research is all individual taxpayers registered at KPP Pratama Binjai, totaling 80,504. Through the Slovin formula calculation, the sample size is 100 taxpayers .

RESULTS

Validity test
Testing validity means testing the extent of accuracy or truth an instrument as a measuring tool for research variables. If the instrument is valid/correct results measurement too possibility will true (Juliandi et al., 2018) .

Table 3. Validity test

Statement Items		r count	r table	Information
Tax revenue	Y1	0.832	0.1966	Valid
	Y2	0.82 0	0.1966	Valid
	Y3	0.751	0.1966	Valid
	Y4	0.757	0.1966	Valid
	Y5	0.703	0.1966	Valid
	Y6	0.834	0.1966	Valid
	Y7	0.829	0.1966	Valid
	Y8	0.565	0.1966	Valid
Individual Taxpayer Awareness	X1.1	0.756	0.1966	Valid
	X1.2	0.783	0.1966	Valid
	X1.3	0.774	0.1966	Valid
	X1.4	0.824	0.1966	Valid
	X1.5	0.86 0	0.1966	Valid
	X1.6	0.883	0.1966	Valid
	X1.7	0.783	0.1966	Valid
	X1.8	0.778	0.1966	Valid
Tax audits	X2.1	0.743	0.1966	Valid
	X2.2	0.761	0.1966	Valid
	X2.3	0.795	0.1966	Valid
	X2.4	0.807	0.1966	Valid
	X2.5	0.882	0.1966	Valid
	X2.6	0.899	0.1966	Valid
	X2.7	0.851	0.1966	Valid
	X2.8	0.881	0.1966	Valid

|	X2.9	0.832	0.1966	Valid
	X2.10	0.61 0	0.1966	Valid

Reliability Test

Reliability Test is when there is similarity in data from different times. A reliable instrument is an instrument that, when used several times to measure the same object, will produce the same data (Sugiyono, 2019) . In determining question items in the reliable category according to (Juliandi et al., 2018) .

Table 4. Reliability Test

No	Variable	Alpha Value	Status
1	Tax revenue	0.89 5	Good Reliability
2	Individual Taxpayer Awareness	0.9 23	Good Reliability
3	Tax audits	0.9 41	Good Reliability

Normality test

The normality test aims to test whether in the regression method, the dependent variable and the independent variable both have a normal distribution or not. (Juliandi et al., 2018) . The normally distributed data can be seen through the p-plot graph.

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Penerimaan Pajak
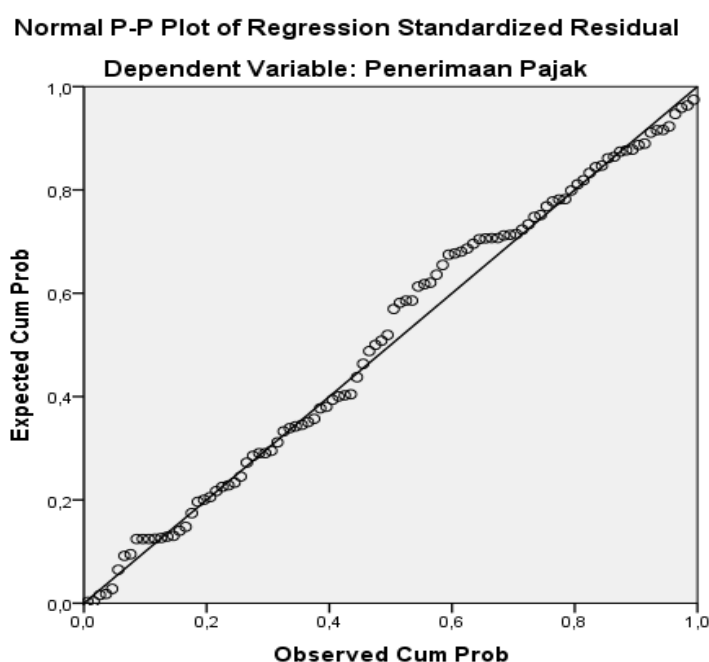
Multicollinearity Test
This multicollinearity test is used to test whether the regression model finds a strong correlation between the independent variables. The method used to assess is to look at the variance inflation factor (VIF/variance inflation factor), which does not exceed 4 or 5 (Juliandi et al., 2018) .

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Table 5. Multicollinearity Test Results

	Coefficients [a]		
		Collinearity Statistics	
Model		Tolerance	VIF
1 (Constant)			
Individual Taxpayer Awareness		,791	1,264
Tax audits		,791	1,264
a. Dependent Variable: Tax Revenue			

Heteroscedasticity Test

The heteroscedasticity test is used to test whether in the regression model, there is an inequality in the residual variance from one observation to another. If the residual variance from one observation to another is constant, it is called homoscedasticity, and if the variance is different it is called heteroscedasticity. A good model is that heteroscedasticity does not occur.

Scatterplot
Dependent Variable: Penerimaan Pajak
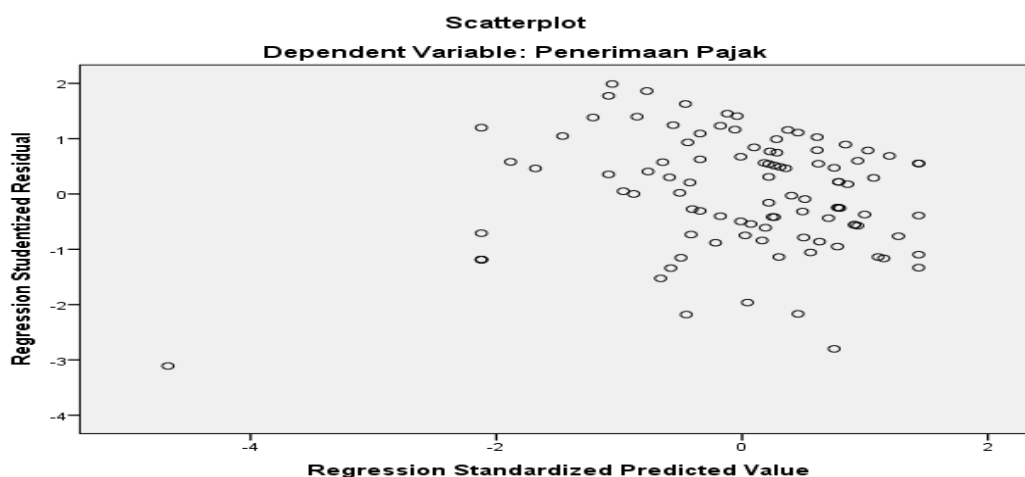
Multiple Linear Regression Analysis

Regression analysis aims to predict the value of a dependent variable due to the influence of the independent variable (Juliandi et al., 2014). The following are the results of multiple linear regression data processing:

Table 6. Multiple Linear Regression

	Coefficients [a]		
		Unstandardized Coefficients	Standardized Coefficients
Model	B	Std. Error	Beta
1 (Constant)	15,952	3,266	
Individual Taxpayer Awareness	,291	,092	,314
Tax audits	,202	,075	,267
a. Dependent Variable: Tax Revenue			

Source: Data processed by SPSS 24

These results are entered into the multiple linear regression equation so that the following equation is known:

$$Y = 15.952 + 0.291 X_1 + 0.202 X_2$$

Partial Significant Test (T-Test)

The t test used in this analysis is used to assess the capacity of each independent variable. (Sugiyono, 2019) Another explanation of the t test is to test whether the independent variable (X) has a significant or insignificant relationship, either partially or independently, with the dependent variable (Y) with the level of significance in this study using alpha 5% or 0 .05.

The method for determining the t_{table} uses a significance level of 5% df=nk, df= 100 - 3 = 9 7 then t_{table} = 1.98472

The basis for making t test decisions (partial) is as follows:

The test result data obtained from SPSS 24 can be seen from the following table:

Table 7. Partial Test (t-test)

Coefficients [a]			
Model		t	Sig.
1	(Constant)	4,884	,000
	Individual Taxpayer Awareness	3,164	,002
	Tax audits	2,695	,008
a. Dependent Variable: Tax Revenue			

DISCUSSION

The Influence of Individual Taxpayer Awareness on Tax Revenue

The results of the hypothesis test were obtained where t_{count} was 3.164 > t_{table} 1.98472 and the sig value was 0.00 2 < 0.05, so that H_0 was rejected, this means that Individual Taxpayer Awareness has a significant effect on Tax Revenue at KPP Pratama Binjai.

Taxes are the largest source of state revenue compared to other revenues. According to Law of the Republic of Indonesia Number 28 of 2007 Article 1 paragraph 1, tax is an important part of state revenue receipts. According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures (KUP), tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on law, with no direct compensation and is used for the benefit of the greatest prosperity of the people (Hanum et al., 2022)

The theoretical basis used for taxpayer awareness of tax revenues is social learning theory. This theory states that individuals can learn and understand by observing what happens to other people or by experiencing it directly (Hanif et al., 2015) .

Taxpayer awareness depends on each individual, both from observations from other people and personal experience. So if taxpayer awareness continues to increase, then taxpayer compliance will also increase (Muliari & Setiawan, 2011) . Research conducted by (Wahyudi & Sanjaya, 2018) and (Dewayanto, 2011) shows that taxpayer awareness has a positive effect on tax revenue .

The Effect of Tax Audits on Tax Revenue

The results of the hypothesis test were obtained where t_{count} was 2.695> t_{table} 1.98472 and the sig value was 0.0 08 < 0.05, so that H_0 was rejected, this means that Tax Inspection had a significant influence on Tax Revenue at KPP Pratama Binjai.

Tax audits in carrying out supervisory duties need to be supported by various supporting factors, one of which is implementing strategic steps to increase taxpayer compliance. Therefore, tax audits also serve as a means of coaching and supervising taxpayers. One

way to test taxpayer compliance in fulfilling their tax obligations is that tax officials or tax authorities carry out tax audit activities on taxpayers based on the provisions of applicable tax laws and regulations (Wahda et al., 2018) .

The definition of tax audit based on Article 1 paragraph (2) of Law Number 28 of 2007 concerning the Third Amendment to 33 of Law Number 6 of 1983 concerning General Provisions and Tax Procedures is as follows: "Inspection is a series of activities to collect and process data, information, and/or evidence carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations.

The Influence of Individual Taxpayer Awareness and Tax Audit Regarding Tax Revenue

The results of the Hypothesis Test simultaneously obtained F_{count} 15.839 > F_{table} 3.09 and sig value 0.000 < 0.05. So it can be concluded that Individual Taxpayer Awareness and Tax Audits have a significant effect on Tax Revenue at KPP Pratama Binjai.

Taxes are the government's foundation in running the wheels of government where tax revenue is the largest source of state revenue at present and is one of the main pillars of state revenue as stated in the State Revenue and Expenditure Budget (APBN) (Hafsah, 2017) . Realizing this, tax reforms that have been carried out several times since 1983 are the government's efforts to build taxpayer awareness and compliance (Lubis et al., 2019) . The participation of the taxpayer community in fulfilling tax payment obligations based on tax provisions is highly expected so that taxpayer compliance in paying taxes is a strategic position in increasing tax revenues (Hanum, 2018) . The focus of the Directorate General of Taxes in 2016 is Individual Taxpayers, because the contribution of Individual Taxpayers is still very minimal compared to the Mandatory Taxpayers (Abdullah, 2020)

Tax consultants have the function of providing consulting services, management services, representation services, accompanying services and defending clients in the context of tax investigations and trials, and other services in the field of taxation (Nainggolan et al., 2020) . The focus of tax audits is on taxpayer compliance in carrying out the principle of self-assessment, namely filling in, calculating, taking into account, collecting, withholding and reporting all tax obligations in accordance with applicable regulations. So the higher the intensity of tax intensification through tax audits, the more tax compliance in implementing the self-assessment principle will be achieved and tax revenues will increase (Muhammad & Sunarto, 2018)

CONCLUSION

The results of research conducted on taxpayers registered at the Pratama Binjai tax service office are as follows:

1. Individual Taxpayer Awareness has a significant effect on Taxpayer Revenue at KPP Pratama Binjai.
2. Partially Tax audits has a significant effect on Mandatory Revenue at KPP Pratama Binjai.
3. Simultaneously, Taxpayer Awareness and Tax Sanctions have a significant effect on Mandatory Revenue at KPP Pratama Binjai .

LIMITATION

This research has been attempted and carried out in accordance with science and procedures, but it still has limited problems in evaluating what factors influence taxpayer behavior in complying with their obligations as taxpayers.

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DECLARATION OF CONFLICTING INTERESTS
The author has no conflict of interest in writing this article.

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