THE EFFECT OF TAX SUPERVISION AND TAX COLLECTION ON OBEDIENCE TO PAY TAXES AND TAX REVENUE

Basrowi Basrowi

STIEBI Lampung

basrowi2018@gmail.com

Abstract

The purpose of this study was to determine the effect of tax supervision and tax collection both partially and simultaneously on the compliance of taxpayers and their implications for tax revenue. The type of research used in this study is a type of causality research, namely research that aims to determine the effect of independent variables on the dependent variable. However, the method used in this research is a quantitative approach. The data collection technique used in this study is by using secondary data from the Pratama Tax Office of Lampung Province, specifically from the Inspection Section and the 2017 and 2018 Billing Section. Data were analyzed using the SPSS version 18 and Lisrel programs. Based on the results of data analysis it was concluded that there were significant effects both partially and simultaneously between tax supervision, tax collection, taxpayer compliance with tax revenue.

Keywords: Supervision, collection, compliance, tax revenue

Abstrak

Tujuan penelitian ini adalah untuk mengetahui pengaruh pengawasan pajak dan Penagihan Pajak baik secara parsial maupun simultan terhadap Ketaatan Wajib Pajak dan impliksinya bagi penerimaan pajak. Jenis penelitian yang digunakan dalam penelitian ini adalah jenis penelitian kausalitas, yaitu penelitian yang bertujuan untuk mengetahui pengaruh variabel independen terhadap variabel dependen. Adapaun metode yang digunakan dalam penelitian ini adalah pendekatan kuantitatif. Teknik pengumpulan data yang digunakan dalam penelitian ini yaitu dengan menggunakan data skunder dari

kantor Pajak Pratama Provinsi Lampung, khususnya dari Seksi Pemeriksaan maupun Seksi Penagihan tahun 2017 dan 2018. Data dianalisis dengan menggunakan program SPSS versi 18 dan Lisrel. Berdasarkan hasil analisis data disimpulkan bahwa terdapat pengaruh yang signifikan baik secara parsial maupun simultan antara pengawasan pajak, Penagihan Pajak, Ketaatan Wajib Pajak terhadap penerimaan pajak.

Kata Kunci: Pengawasan, penagihan, ketaatan, penerimaan pajak

1. Introduction

Since the economic crisis, the role of fiscal policy is very important. The development of state income is sought faster than the development of state expenditure. In this case, the tax sector is the most ideal and most promising sector to finance the state budget, where annual expenditure continues to increase (Firdayani et al., 2017).

As is known, tax revenue is the dominant source of state funding for routine and development expenditure (Suryadi, 2016). In assessing the success of tax receipts, several targets for tax administration need to be addressed, First increasing the compliance of taxpayers and secondly implementing tax provisions uniformly to obtain maximum revenue with optimal costs (Mardiasmo, 2013).

Tax revenue in 2016 can only reach 83% of the target set. Tax revenues for 2017 reached 91.0%, IDR 1,147.59 trillion from the target set at IDR 1,283.6 trillion. Compared to 2016, it grew by 4.3%. Where, for oil and gas PPh reached Rp. 50.3 trillion or 120.4% of the target of Rp. 41.8 trillion, and for non-oil and gas taxes reached Rp. 1,097.2 trillion or 88.4% of the target of Rp. 1,241.8 trillion. For non-oil and gas tax revenues which reached Rp. 1,097.2 trillion, consisting of non-oil and gas PPh Rp. 595.3 trillion or 80.2% of the target of Rp. 742.2 trillion. Value Added Tax (VAT) reaches Rp. 478.4 trillion or 100.6% of the target of Rp. 475.5 trillion (Kusuma, 2018). Tax revenues in 2018 reached Rp 1,315.9 trillion, or only 92% of the realization of the 2018 State Budget target of Rp 1,424 trillion. This means that the tax

shortfall is IDR 108.1 trillion last year (Inggit, 2019).

To boost the increase in state tax revenues through the tax sector, it requires active participation of taxpayers to fulfill all tax obligations properly. That is, an increase in state tax revenues is determined by the level of taxpayer compliance as a good citizen (Mardiasmo, 2013).

Unfortunately, the development of the amount of tax arrears from time to time shows a very large number, the increase in the number of tax arrears can not be balanced with the disbursement activities, however in general tax revenue in the field of taxation is increasing, the tax arrears are intended to be carried out tax collection who have compelling legal force (Oktaviani, 2015). Tax billing is a series of activities that are intended so that tax insurers can pay off tax debts (Oktaviani, 2015). The aim is to prevent the emergence of irresponsible parties by not paying taxes, this is so

that the certainty of tax revenues can be guaranteed (Soemarso, 2007).

In fact, the tax collection system in Indonesia in 1993 changed from the official assessment system to the self assessment system. In this change the tax collection system that authorizes the Fiscal Authority to determine the amount of tax owed by the Taxpayer (official assessment system) becomes the authorization of Taxpayers to calculate, deposit and report the amount of tax that must be reported to the Tax Office (self assessment system), (Law Number 16 of 2009), so as to provide a high level of influence for Taxpayers to commit tax violations, such as not submitting SPTs, submitting SPTs with incorrect or incomplete content, or attaching information about its contents not true. Therefore, the Directorate General of Taxes is given responsibility by the Government as a law enforcement agent, namely law enforcement actions that include inspection, investigation and collection (Firdayani et al. 2017).

Unpaid tax debts are often faced due to the increasing number of tax arrears still unable to be offset by disbursement activities, various tax collection actions have been carried out by tax authorities against taxpayers and / or responsible persons with passive and active collection, passive collection is done before the due date appeals, both by letter and by telephone or other media, the accounting for billing is done after the due date with the issuance of a letter of reprimand, forced letter, order to conduct confiscation until the sale of goods seized through an auction of goods belonging to the taxpayer (Firdayani et al., 2017)

Tax collection action can also be done as one way to optimize tax revenue, which functions as a means of disbursing tax arrears, including notification of reprimand, notification of forced letters, carrying out foreclosures, holding hostages, and / or selling items that have been confiscated (Law Number 19 of 2000). It is sought so that each Taxpayer gets

a turn to be examined in order to test the fulfillment of his tax obligations. If the Taxpayer after being billed, but has not fulfilled his tax collection, the Tax Service Office (KPP) has the right to collect by force letter in accordance with tax law. With the effectiveness of tax collection, it can increase tax revenues which are expected to contribute to national development (Firdayani, et al., 2017).

In order to further optimize tax revenues, "One of the steps that can be taken is conducting tax surveillance or inspection. Examination is a series of activities to search, collect, process data and / or other information to test compliance with compliance with tax obligations and for other purposes in order to implement the provisions of taxation laws and taxation laws carried out by tax auditors.

Progress tax that happens in these past decades is the need for improvements in the field:taxation institutions include human resources, tax information systems, taxation databases, and tax business processes.

Including those that need to be addressed, namely tax laws and regulations that must be in line with the times. Another thing that needs to be addressed is increasing synergy between institutions.

Reasoning, the importance of tax supervision, because the audit can function to test compliance with compliance with tax obligations (Firdayani, et al., 2017). This is a novelty of this research because most of the research related to taxes, has not linked tax audits to tax revenues." (Firdayani, et al., 2017).

Reading the entire description above, it can be understood that there is still a gap between hope and reality. The expected condition is the receipt of tax according to the target, while on the other hand, the realization of tax revenue has never touched the 100% figure.

Previous research related to the theme of this research has been carried out much like Arsyad's (2013) study which concluded that there was an

influence of socialization, inspection and active collection on tax awareness and corporate taxpayer compliance. Erwis's (2012) study concluded that tax collection has a positive effect on tax revenue. Fahrul's (2016) study concluded that there is an influence of tax audit and collection on tax revenues. Meanwhile the research of Firdayani, et al. (2017) also concluded that there was an influence of tax audit and collection on tax revenues. Ginting (2015) concluded that there was an effect of tax audit on taxpayer compliance. Meiliawati (2013) found that there is an influence of examination and collection of taxes on tax revenues. Oktaviani (2015) suggests that there is an influence of tax audit and tax collection on increasing tax revenues. Pungkasawan (2015) found that there was a collection of tax arrears that had a very effective impact on tax revenues. Rahmat (2016) found that there was an effect of tax collection with letters of reprimand and forced letters against disbursement of tax arrears.

Rahmawati (2010) concluded that there is an influence of tax audit on income tax receipts. Ritonga (2012) concluded that there was an effect of tax collection on taxpayer compliance. Salam (2012) concluded that there is the influence of tax collection and service quality on tax compliance. Suma (2016) concluded that there was an influence of sunset policy, taxamnesty, and tax sanctions on taxpayer compliance. Suryadi (2006) concluded that there was a causal influence between awareness, service, taxpayer compliance and its effect on tax revenue performance.

Reading all the previous studies as explained above, it turns out that the research that links the supervision and collection of taxes to tax revenues both directly and through compliance with taxpayers has not been done by previous research.

Thus, the problem to be answered through this research is, how does the influence of supervision and tax collection on taxpayer compliance and the implications for tax revenue.

The aim of this study is to know the effect of supervision and collection of taxes on compliance with taxpayers both partial and simulatan and its implications for tax revenue. This research is useful for the development of theory, especially theories about tax control, tax collection strategies, increasing compliance with taxpayers. Practically, this research is useful for the tax office in making supervision, billing and tax collection strategies, including efforts to increase tax revenues.

2. Literature Review
2.1 Agency Theory

Agency theory explains the agent conflict that arises in the relationship between actors and agents in business or economic activities because of the inconsistent goals of the actors and agents (Eisenhardt, 1989). In taxation, agency problems exist because of the goal of maximizing targets and the goal of maximizing community welfare. On the function side, the tax authority can play an

important role in achieving the economic goals of a country.

The Directorate of Taxation The Ministry of Finance of the Republic of Indonesia uses their wisdom to pursue targets with good strategies without sacrificing the people (taxpayers). The tax authorities can increase revenue or targets so that development can be financed through these taxes (Ozili, 2018). The agency links observed inequality with relative performance. According to the interpretation of agency theory, inequality in tax revenues can be considered a failure, and the responsible party must look for the most strategic methods such as increasing tax literacy, tax supervision, tax collection, and tax sanctions (Ariely and Yuksel, 2019).

Tax is contributions that must be approved by the people for the interests and prosperity of the people.(Article 1 paragraph 1 of the Law No. 16 of 2009). Tax is a people's contribution to the state treasury based on the law (which can be forced) by not receiving reciprocal services

(contra) which can be directly indicated, and which are used to pay for public expenses (Soekrisno and Trisnawati, 2013).

According to Rosdiana and Irianto (2011) tax collection is, "A series of actions so that the tax payers pay off the tax debt and tax collection costs by reprimanding or warning, carrying out foreclosures, carrying out confinement, and selling goods that have been confiscated". Suandi (2011) suggests the definition of Billing, namely, "Actions carried out by the Director General of Taxes, because taxpayers do not comply with the provisions of the law, especially regarding tax payments."

Tax collection is, "A series of actions so that the tax payer repays the tax debt and tax collection costs by reprimanding, warns, implements instant and simultaneous billing, notifies the Forced Letter, proposes prevention, seizures, takes hostages and sells goods that have been confiscated" (PMK Number 85 / PMK.03 / 2010 Article 1). The tax

bearer is, "An individual or entity responsible for paying taxes, including representatives who exercise rights or fulfill the obligations of taxpayers according to the provisions of tax laws and regulations".

Tax collection is done so that the taxpayer repays his tax debt. Tax collection is, "A series of actions so that the tax payer repays the tax debt and tax collection costs by reprimanding or warning, carrying out instant billing and at the same time, notifying forced letters, proposing prevention, carrying out seizures, carrying out hostages, selling items that have been confiscated" (Mardiasmo, 2011).

Mardiasmo (2011) say that, "The Director General of Taxes can carry out tax collection actions, if the amount of tax payable is based on the Tax Collection Letter (STP), Underpayment Tax Assessment Letter (SKPKB), and Additional Underpayment Tax Assessment Letter (SKPKBT), and Correction Decree, Objection Decision Letter , Appellate

Decision, and Judgment of Judgment, which are not paid by the Tax Insurer in accordance with the period stipulated in the tax laws and regulations".

With the amount of tax owed, billing planning is necessary. Tax collection is, "Actions taken by taxpayers in the process of taxpayers by asking to be carried out simultaneously, in the process of receiving forced letters, carrying out challenges, processing foreclosures, and confiscating goods" (Article 1 point 9 in Law No. 19 of 1997).

Tax Debt is accrued tax including administrative punish in the form of interest, with or increase stated in a tax assessment letter or similar letter based on the provisions of tax laws and regulations. (Article 1 paragraph (8) concerning the Tax Law No. 19 of 1997).

In organizing tax collection can be done in two ways, namely Instant Billing and Simultaneously and billing by force. According to Siti Kurnia

Rahayu (2013) what is meant by instant billing and at the same time is an event or condition in the context of securing tax sector revenues. The Fiscal Authority is authorized to issue instant billing letters even though the payment has not been due by power.

As for the tax collection with a forced letter cited in Siti Kurnia Rahayu (2013), namely: "For the amount of tax accrued, based on STP, SKPKB, SKPKBT, Decree of Correction, Objection SK, Appeal Decision, Judgment of Judgment which causes the amount of tax accrued accrued expenses, which are not paid by the Tax Insurer in accordance with the stipulated period of time the tax collection is carried out with a Forced Letter."

The tax collection action is carried out after the tax audit and after the issuance of the Letter of Accuracy and Tax Decree (STP, SKPKB, SKPKBT, Correction Decree, Objection SK, Appeal Decision which causes tax to be paid after the payment due is due). According to Erly Suandy

(2009: 17), "Tax collection can be grouped into 2 (two), namely: active and passive. Passive tax collection is done using STP, SKPKB, SKPKBT, Correction Decree, SK Objection, Appeals Decision which causes the tax payable to be greater. If within 30 days it has not been repaid, 7 days after the due date will be followed by active tax collection starting with issuing a Reprimand Letter".

Active collection of tax is a continuation of passive collection of tax, where in this collection effort the tax authorities play an active role in the sense that they not only send STP or SKP but will be followed by seizure and continued with the auction. The implementation of active billing is scheduled to take place for 58 days starting with the delivery of a letter of reprimand, forced letter, order to carry out seizure, and announcement of auction.

In order for the billing implementation to be carried out properly, supervision is necessary. This supervision, besides being able to

increase the billing process, is also able to increase tax revenues.

Taxpayer compliance is, "An act of taxpayers in carrying out their tax obligations in accordance to the regulations or laws. Compliance with taxpayers is still considered low, this is due to lack of socialization and communication by the tax authorities to taxpayers" (Anggraeni, 2016).

Taxpayer compliance according to Nowak in Rahayu (2013) is as, "The climate of tax decisions and obligations will be processed as follows: a) laws and regulations on taxpayers; b) fill in the complete payment of tax; c) measure the amount of tax to be paid; and d) pay tax obligations".

Compliance with Taxpayers according to Nurmantu in Rahayu (2013) defines as, "Compliance with taxpayers will process tax payments according to requirements".

Based on the definition that has been stated, in principle Tax Compliance is a condition in which the

Taxpayer is obedient and obedient in carrying out his tax obligations and rights in accordance with the applicable tax rules.

In planning compliance measurements, compliance criteria need to be determined. According to Chaizi Nasucha followed by Rahayu (2013), "Taxpayer compliance can be identified from: a) Taxpayer compliance in registering; b) obedience to deposit the Notice of Return (SPT); c) compliance in the calculation and payment of tax payable, and d) compliance in payment of arrears".

The implementing process of the program to increase taxpayer compliance can be carried out through tax socialization programs, tax audits, tax fines, and other forced actions that are able to increase taxpayer compliance.

To be able to do well, the compliance improvement process should always be monitored properly, so that implementation can run well,

and taxpayer compliance increases which in the end, the amount of tax revenue increases.

Tax revenues are the dominant source of state funding for both routine and development expenditures. Suryadi (2006) suggests the definition of Tax Revenue is, "That tax revenue is the dominant source of state funding for both routine and development expenditures". With the large number of taxpayers who do not pay on time, a plan to increase tax revenues needs to be implemented. Increased tax revenues are also carried out, because so far, the tax revenue target has never been achieved, so it is necessary to conduct an increase in tax revenue planning.

The government has a very important role in organizing increased tax revenues. The government in carrying out economic and social development, requires relatively large funds, causing the government to tend to collect taxes until it reaches the most optimal level of tax revenue. If viewed from an economic standpoint,

revenue from the tax sector is a potential state revenue, because through taxation the government can finance public facilities and infrastructure in all sectors of life, such as transportation, water, electricity, education, health, security, communication, social and various facilities. other facilities aimed at meeting development needs (Firdayani et al., 2017).

Increased tax revenue plays a strategic role because it will increase the government's financial independence. Taxation practices can be interpreted broadly as a work carried out by people who for the most part devote themselves so that the taxation system adopted by their country can be carried out adequately. This aspect of taxation is often referred to as compliance with taxation obligations, whether carried out alone or assisted by experts every month or every year to fill out a Periodic Notice or Annual Notice in the framework of the self-assessment system (Firdayani et al., 2017).

In order for the implementation of increasing tax revenues to be achieved properly in accordance with the predetermined targets, supervision is necessary. Supervision is carried out starting from raising the compliance of taxpayers in fulfilling their obligations, to the collection of tax payable that has not been paid by the taxpayer.

2.2 Tax Supervision, Obedience to pay taxes, and Tax Revenue

Supervision as, "Activities to collect data, information, and evidence others that are processed honestly are based on standard operational procedures" (Regulation of the Directorate General of Taxes Number PER - 9 / PJ / 2010 Article 1 paragraph 25).Soemarso (2007) argues that supervision is, "A series of activities to find, collect, process data and / or other information to test compliance with compliance with tax obligations and for other purposes in order to implement the provisions of tax laws and regulations". Siti Kurnia Rahayu (2010) explained that, "Tax audit is a supervision of the implementation of a self-assessment system carried out by taxpayers, by adhering to tax laws".

According to the Minister of Finance Regulation No.184 / PMK.03 / 2015 explained that the purpose of tax supervision is to, "Test compliance compliance with tax obligations and for other purposes in order to implement the provisions of tax laws and regulations". Before carrying out supervision there are preparatory steps for supervision as the form of activities carried out by the examiner before carrying out the inspection action and includes activities: a) studying the taxpayer file, b) analyzing the tax return and financial statements of the taxpayer, c) identifying the problem, d) conducting taxpayer location recognition, e) determining the scope of the examination, f) compiling the inspection program, g) determining the books and documents to be borrowed, g) providing a means of examination.

Organizing supervision is a series of activities carried out to prepare human resources, systems and facilities and infrastructure needed in the inspection process, namely a) organizing human resources examiners; b) organizing the system to be used; c) organizing the scope and inspection program; d) organizing documents; e) organizing third parties; and e) organizing taxpayers.

The supervision program is a statement of choice and sequence of methods, techniques, and inspection procedures that will be carried out by the examiner in carrying out checks with specific objectives. The examination method is a series of inspection techniques and procedures carried out on books, notes, and documents. Meanwhile, supervision techniques are the bookkeeping process using certain formulas or formulas developed by the Examiner. Various methods commonly used in conducting tax audits include: a) direct method; b) indirect method; and c) method of checking affiliate transactions.

Evaluation of the implementation of tax oversight, including evaluation of work paper inspection and evaluation of reports on audit results. Tax supervision report is a report made by the examiner at the end of the implementation monitoring report which is an overview and pouring out all the results of the implementation of audit tasks in accordance with the intended purpose" (Anggraeni, 2006).

The research results of Rahmawati (2010) concluded that, related to tax audits of awareness of tax payments. Likewise Meiliawati (2013) also considers the Examination of Taxpayer compliance. Ginting (2015) concluded that things must be examined before tax.

Therefore, the higher the tax supervision, the higher the Obedience to pay taxes. Conversely, if the tax supervision decreases, the Obedience to pay taxes also decrease. Logically,

when tax supervision and tax collection together increase, the Obedience to pay taxes also increase. Conversely, if the tax supervision and tax collection together decrease, the Obedience to pay taxes also decrease. Tax supervision affects tax revenue. The higher the tax supervision, the more tax revenue will be. Conversely, the lower the tax supervision, the lower the tax revenue.

From above discussions, we formulae :

Ho1 = there is no positive influence between tax supervision on Tax Payer Obedience

Ha1 = there is a positive influence between tax supervision on Tax Payer Obedience

Ho3 = there is no positive influence between tax collection and tax collection together on Taxpayer Obedience

Ha3= there is a positive influence between tax collection and tax collection together on Taxpayer Obedience

Ho4 = there is no positive influence between tax supervision on Tax revenue

Ha4 = there is a positive influence between tax supervision on Tax revenue

2.3 Tax Collection, Obedience to pay taxes, and Tax Revenue

There are so many previous studies that show that billing affects the compliance with paying taxes. Likewise, billing has an effect on tax revenue. Anastasia Meiliawati (2013) study which concluded that tax collection plays an important role in increasing tax revenue. Rahmawati (2010) also concluded that tax collection in addition to increasing tax revenues and revenues.

The results of research conducted by Ritonga (2012) also succeeded in concluding that tax

collection has an effect on taxpayer compliance. The results of the study also concluded that tax collection has a significant effect on tax revenue.

Erwis's research (2012) states that there is a significant positive correlation between tax collection and tax revenue. Likewise the findings of Pungkasawan (2015) concluded that tax collection has a significant effect on tax revenue. The findings of Rahmat (2016), states that tax collection is very effective for increasing tax revenues from tax arrears.

Tax revenues will not be able to be increased when the tax collection process played by tax officials is not optimal. Likewise, the obedience of taxpayers does not increase if the collection process for taxpayers is not collected.

The need to increase tax revenue can be done by increasing tax collection and increasing tax compliance. Ritonga (2012) concluded that tax collection has a very

significant effect on tax revenue. In other words, the tax collection dimension has a positive and significant influence on taxpayer compliance. Positive coefficient on the relationship Tax collection with compliance with taxpayers indicates that the higher the intensity of billing will be the higher the compliance of taxpayers. In addition, when the tax collection is successfully increased, tax revenues will also increase.

Based on the description above it can be understood that, the higher the tax collection, the higher the Obedience to pay taxes. On a different side, the lower the tax collection, the lower the Obedience to pay taxes. Politically, the higher the tax collection, the higher tax revenue will be. On a different side, the lower the tax collection, the lower the tax revenue.

From above discussions, we formulae :

Ho2 = There is no posiive
        effect between tax

collection on taxpayer obedience

Ha2 = There is a positive effect between tax collection on taxpayer obedience

Ho5 = There is no positive effect between tax collection on tax revenue

Ha5 = There is a positive effect between tax collection on tax revenue

2.4 Obedience to pay taxes and Tax Revenue

Theoretically, that compliance with high taxpayers will increase tax revenues. Without the compliance of the taxpayer, the tax revenue will not be maximized. Meiliawati & Anastasia. (2013) explained in detail that when compliance with taxpayers is high, it will have implications for high tax revenues. However, when compliance with taxpayers is low, it is likely that the amount of tax revenues will also be low. The target set by the Government on tax revenue will be

achieved when compliance with taxpayers in paying high taxes. The tax revenue target will not be achieved when compliance with taxpayers is low.

Therefore, Ginting (2015) emphasizes that, compliance with taxpayers is a requirement for high tax revenues. Tax revenue will not be raised when compliance with taxpayers is low.

Reading the description above can be concluded that, compliance with taxpayers influences tax revenue. When compliance with taxpayers is high, tax revenues will be high, and when compliance with taxpayers is low, tax revenues will also be low. Thus it can be concluded, the dimensions of taxpayer compliance have a positive and significant influence on tax revenue. If formulated in the form of a hypothesis as follows.

Ho6 = There is no positive effect between taxpayer obedience on tax revenue

Ha6 = There is a positive ffect between taxpayer obedience on tax revenue

2.5 Relationship between Tax Supervision, Tax Collection, and Obedience to pay taxes on Tax Revenue

A number of the theories described above all state that when tax oversight increases, compliance with taxpayers will increase. In addition, when tax oversight can be done well, the tax revenue will be high. Regarding tax collection also has implications for taxpayer compliance. When tax collection increases, the compliance of taxpayers will increase, besides that tax revenues will also increase.

All of the above explanations have implications for compliance with high taxpayers who will be able to increase tax revenues. Fahrul's (2016) study concluded that there was a significant influence between tax supervision, tax collection and taxpayer compliance with tax revenues. The results of these studies, prove that when tax supervision can run well, tax collection can also run well, including the obedience of high taxpayers, it will have an impact on the high tax revenue.

Arsyad (2013) also concluded that, tax audit and collection would be able to increase the awareness of taxpayers who would eventually be able to increase tax revenues. Erwis (2012) in conducting the research also found that, tax collection and tax control were able to increase compliance of taxpayers who were then able to increase tax revenues.

So logically, when tax supervision and tax collection together increase, the Obedience to pay taxes also increase. Conversely, if the tax supervision and tax collection together decrease, the Obedience to pay taxes also decrease. If formulated in the form of a hypothesis as follows.

Ho7 = There is no positive influence between tax

collection, tax collection, and taxpayer obedience together on tax revenue

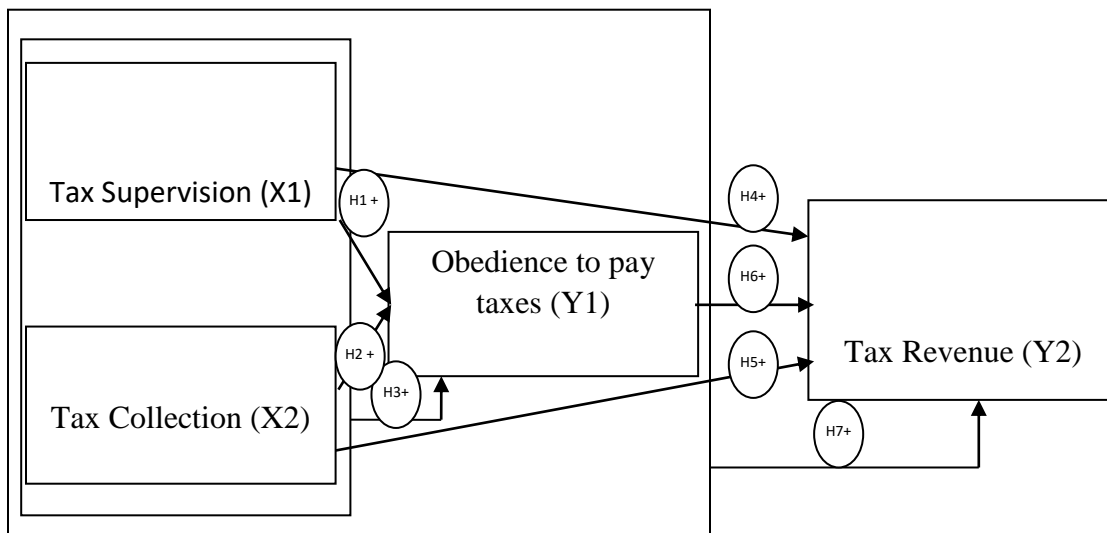Ha7 = There is a positive influence between tax

Figure 1

Research Model

3. Research Methods

The model of research used in this study is a type of causality research, namely research that aims to describe the effect of all independent variables on the all dependent variables. However, the method used in this research is verification method with a quantitative approach.

The population in this study is all Tax Services data at the Pratama Lampung Tax Office from all the existing years. The technique sampling used was purposive sampling technique, through the selection techniques sample based on considerations that data in 2016, 2017, and 2018 are relatively easier and

allow to be opened both manually and in a system, so the opportunity to obtain valid and reliable data is very possible. Likewise the data for the last three years, according to the considerations of the researchers is quite capable of representing the data needed to answer the problem statement. Therefore, it was decided that the study sample would be data from 2016, 2017, and 2018.

Techniques of data collection used in this research are using secondary panel data from previous studies conducted at the Provincial Pratama Tax office with initials A and B. According to Sudjarwo and Basrowi (2006), it is explained that secondary data can be taken from official office data, official site, and other archives that can be accounted for.

Table 1

Operational variables and measurements

Variable	Source	Indicator	No of items	Technic Measurrement
Tax Supervision: A series of activities to find, collect, process data and / or other information to test compliance with compliance with tax obligations and for other purposes in order to implement the provisions of tax laws and regulations	1. Regulation of the Directorate General of Taxes Number PER - 9 / PJ / 2010 Article 1 paragraph 25 2. Soemarso (2007) 3. Rahayu (2010)	Collect data, information, and / or evidence Processing data, information, and / or evidence	1 2	survey
Tax collection: A series of actions so that the tax payer repays the tax debt and tax collection costs by reprimanding, warns, implements instant and simultaneous billing, notifies the Forced Letter, proposes prevention, seizures, takes hostages and sells goods that have been confiscated	1. Minister of Finance Regulation No. 85 / PMK.03 / 2010 Article 1 2. Mardiasmo, (2011). 3. Rahayu (2013)	Action so that the tax bearer repays the tax debt, Rebuke or warn, carry out Foreclosures, Carry out the encryption, Sell items that have been confiscated.	3 4 5 6 7	survey
Obedience to pay taxes: An act of taxpayers in carrying out their tax	1. Anggraeni, (2016) 2. Rahayu (2013)	Taxpayer's compliance with laws and	8	Documentation

		regulations.		
obligations in accordance to the regulations or laws. Compliance with taxpayers is still considered low, this is due to lack of socialization and communication by the tax authorities to taxpayers		Timeliness of Paying Taxes	9	
Tax revenue: the dominant source of state funding for both routine and development expenditures	1. Suryadi (2006) 2. Firdayani, dkk, (2017)	The amount of tax received by the tax office	10	Documentation

Source: developed

The data analysis method used in this study are path analysis by Lisrel tools (Ghozali, 2016). The analytical method used to see the relationship or influence of two or more variables. The Variable are two independent variables (Tax Examination and Tax Collection) and two dependent variables (compliance with tax wages and tax receipts).

According to Ghozali (2016), "Descriptive statistics provide a description or descriptive of a data that is seen from the mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (inclination of distribution) of each variable, namely Tax Examination, Tax Collection, taxpayer compliance, and Tax Revenue".

According to Ghozali (2016), "Hypothesis testing is done by a test of determination (R^2) is an important measure in regression, because it can inform the coefficient of determination that reflects how much variation of the dependent variable Y can be explained by the independent variable X. If the value of the coefficient of determination is 0 (zero) ($R^2 = 0$), meaning that the variation from Y cannot be explained by X at all. While if $R^2 = 1$, then all observation points are right on the regression line. Thus good or bad a regression equation is determined by its R^2 which has a value between zero and one".

The F test is, "A measure in regression analysis, because F test can inform to us whether or not the

regression model is estimated with actual data. has a significance level of α = 0.05. The hypothesis testing criteria using the F statistical test is if the significance value is F (p - value) <0.05, the Alternative Hypothesis (Ha) is accepted, which states that all independent variables jointly and significantly affect the dependent variable" (Ghozali, 2016).

"The t test has a significance value of α = 0.05. Hypothesis testing criteria using statistical tests t (p - 0.05) <0.05, the Alternative Hypothesis (Ha) is accepted, which states that an independent variable individually and significantly affects the dependent variable" (Ghozali, 2016).

Table 2

Summary of univariate and bivariate analysis on structural equation models

Analysis phase	Type of test	Methode	Fit criteria	
			universal	Specific
Univariat	Test the quality of indicators (questions in the questionnaire)	Confirmatory factor analysis	Chi square< Prob>0,01 GFI >0,9 AGFI>0,9 RMSEA<0,8	Loading factor (λ_1) > 0,7 Coefficient of determination (r^2) > 0,5
Bivariat	Unidimensional construct test (relationship between variables in one construct)	Canonical correlation	Chi square< Prob>0,01 GFI >0,9 AGFI>0,9 RMSEA<0,8	Koef kor (r) search Construct reliability (CR) > 0,7 Convergent validity (CV) > 0,7 Discriminant Validity > 1,0
	Hypothesis testing the relationship between constructs according to the conceptual framework penelitian	Product moment correlation	Chi square< Prob>0,01 GFI >0,9 AGFI>0,9 RMSEA<0,8	

Source: Ghozali, 2016.

There are two big models in this study. The first model consists of three submodels. The second model has 4 submodels, so in total there are seven submodels. If viewed tabulated it will look as follows.

Table 3

Types of analysis models

Type of model	Correlation	Model
Multivariate	X_1 & X_2 ----->Y_1	$Y = a + bX_1 + bX_2 + e$
	X_1 ; X_2; & Y_1----->Y2	$Y_2 = a + bX_1 + bX_2 + b\, Y_1 + e$
Bivariate	X_1 ----->Y_1	$Y_1 = a + bX_1 + e$
	X_1 ----->Y_2	$Y_2 = a + bX_1 + e$
	X_2----->Y_1	$Y_1 = a + bX_2 + e$
	X2 ----->Y_2	$Y_2 = a + bX_2 + e$
	Y_1 ----->Y_2	$Y_2 = a + bY_1 + e$

Source: developed

4. Result and Discussion

4.1 Classification of Data Based on the Source

The data that becomes the sample in this study can be seen based on the source, namely from the Tax Inspection and Tax Collection Section as follows.

Table 4

Data of Respondents who have been in Tax Examination and Tax Collection

Year	Billing Section	Inspection Section	Total
2017	38	8	46
2018	20	14	34
Total	58	22	80

Source: Primary data with processed SPSS 18

Based on Table 4 above, that "The data of this study amounted to 80 samples, which were dominated by the Examination Section as many as 58 and the remaining 22 were sourced from the Billing Section. This illustrates that in this study the data source was more dominant than the Inspection Section compared to the Billing Section".

4.2 Descriptive statistics

Descriptive statistical tests describe the general characteristics of the sample used in this study in more detail so that the minimum score, maximum score, average score, and standard deviation of each variable are known, namely examination and collection of taxes. Where the minimum and maximum score indicate the lowest and highest scores of the variables studied. Then the average value of the variables studied is shown by the mean while the distribution of research data is indicated by the standard deviation value.

Table 5 shows the results of descriptive statistics of each variable, namely Tax Examination, Tax Collection, and Tax Revenue.

Table 5

Descriptive Statistics

	n	Minimum	Maximum	Mean	Std. Deviation
Supervision	80	22.00	35.00	29.3750	4.09307
Billing	80	26.00	45.00	38.4750	5.95275
Taxpayer Obedience	80	24.00	38.00	32.4350	4.32307
Tax revenue	80	12.00	15.00	14.1500	1.18862
Valid N (listwise)	80				

Source: Primary data with processed SPSS 18

4.3 Data Quality Test

Validity test is used to, "Determine the feasibility of the items in a questionnaire in defining a variable. This list of questions generally supports a certain group of variables. With a significant level of 5% and the number of trial data as much as 40, r table is obtained at 0.312. Where if r count> r table then valid" (Ghozali, 2016). So that it can be shown with the following table 6.

Table 6

Validity Test Results for Research Variables

Statement	R value calculated	R value table	Sign	Assessment
Supervision				
PM1	0,657	0,184	0,000	Valid
PM2	0,643	0,184	0,000	Valid
PM3	0,720	0,184	0,000	Valid
Tax collection				
PN1	0,860	0,184	0,000	Valid
PN2	0,820	0,184	0,000	Valid
PN3	0,746	0,184	0,000	Valid
Obedience to pay taxes				
KWP	0,814	0,184	0,000	Valid
KWP	0,810	0,184	0,000	Valid
KWP	0,795	0,184	0,000	Valid
KWP	0,830	0,184	0,000	Valid
KWP	0,762	0,184	0,000	Valid
Tax revenue	0,589	0,184	0,000	Valid
PNR1	0,574	0,184	0,000	Valid
PNR2	0,891	0,184	0,000	Valid

Source: Primary data with processed SPSS 18

Reliability test (reliability) is, "A measure of the stability and consistency of respondents in answering things related to the contruction of questions which are dimensions of a variable and arranged in a form of a questionnaire. Reliability testing by calculating Cronbach's Alpha for each research instrument. An instrument is said to be reliable if it shows the Cronbach Alpha value of 0.6 or more" (Ghozali, 2016).

Table 7

Result of Reliability Test of all variables

Variable	*Cronbach's Alpha*	N of Items	assessment
Supervision	0,786	3	Reliable
Tax collection	0,881	3	Reliable
Obedience to pay taxes	0,867	5	Reliable
Tax revenue	0,742	2	Reliable

Source: Primary data with processed SPSS 18

4.4 Classic assumption test

Normality testing is "Done by Kolmogorov-Smornov non parametric statistical test. If the value of the probability of significance is ≥ 0.05, the data is said to be normally distributed. From the results of the tests carried out in this study, it shows that the data used normally distributed can be seen in table 8 is indicated by the magnitude of the Kolmogorov-Smirnov value of 0.608 at the significance level of 0.854 which indicates greater than the significance level of 0.05 (0.854 ≥ 0, 05)" .

Table 8

One-Sample Kolmogrov-Smirnov Test

	Unstandardized Residual
Kolmogorov-Smirnov Z Supervision	.578
Asymp. Sig. (2-tailed)	.734
Kolmogorov-Smirnov Z Tax collection	.478
Asymp. Sig. (2-tailed)	.654
Kolmogorov-Smirnov Z Obedience to pay taxes	.568
Asymp. Sig. (2-tailed)	.784
Kolmogorov-Smirnov Z Tax revenue	.698
Asymp. Sig. (2-tailed)	.754

Source: Primary data with processed SPSS 18

Tabel 9

Collinearity Statistics Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
X-1	.621	1.610
X-2	.621	1.860
Y	.621	1.650
Z	.621	1.760

a. Dependent Variable: Z-2018

Source: Primary data with processed SPSS 18

The inspection variable has a VIF value of 1.610 and the billing variable has a VIF value of 1.610.
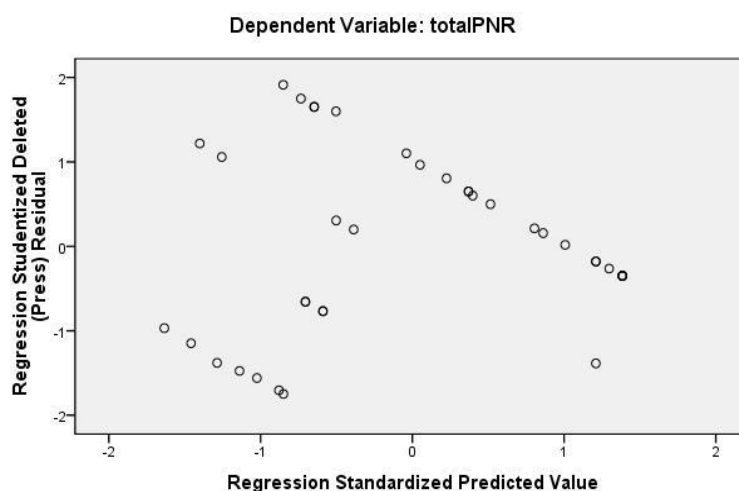

Figure 2
Heteroscedasticity test
Source: Primary data with processed SPSS 18

From the picture above that the data used in this study does not contain heteroscedasticity.

4.5 SEM Analysis

4.5.1 Analysis of Full Model Confirmatory Factors

The overall model fit results in the WLS estimation method shows

that p value 0.025 (<0.05) does not have a good match, but RMSEA 0.040

has fulfilled a good match requirement. RMSEA (<0.080).

Table 10
Goodness Of Fit Index (GOFI) Model 1st CFA

GOFI	Value before repair	Standard Value for Good Match	Conclusion After repairs
p value χ^2	0.025	P value > 0.05	Not good
RMSEA	0.040	RMSEA ≤ 0,08	Good fit
NFI	0.883	NFI ≥ 0,90	Marginal fit
NNFI	0.951	NNFI ≥ 0,90	Good fit
CFI	0.963	CFI ≥ 0,90	Good fit
IFI	0.964	IFI ≥ 0,90	Good fit
GFI	0.978	GFI ≥ 0,90	Good fit
AGFI	0.967	AGFI ≥ 0,90	Good fit

Source: LISREL version 8.70.

Based on the eight parameters of the suitability model above, the majority of the model compatibility indices have shown a good match

.

(except the chi-square p value and NFI which are in marginal fit). The measurement model used is fit with the data so that no further repairs are made
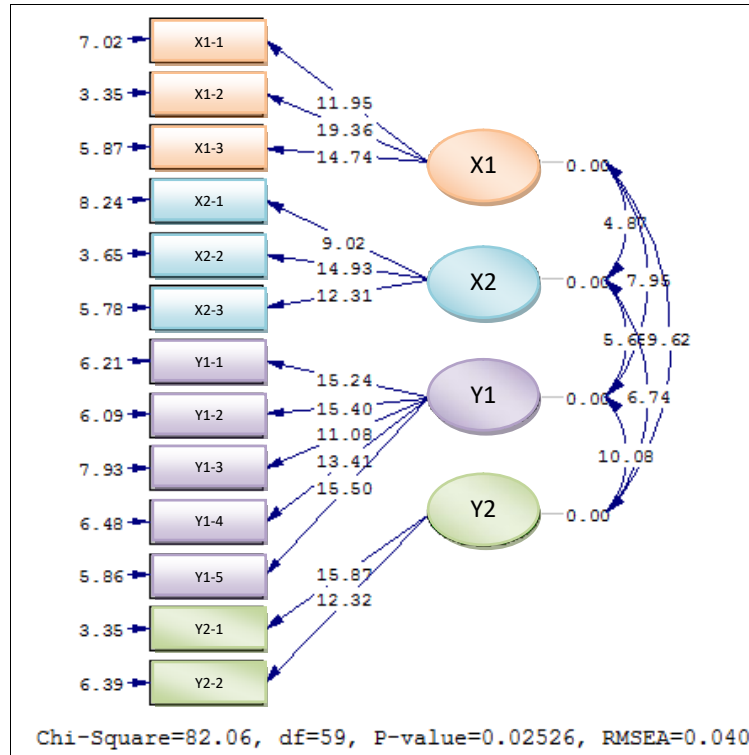
Figure 3

Trajectory Diagram of Measurement Model First Order Full Model WLS Method (t value)

Source: LISREL version 8.70.

Table 11

Extract Reliability

constract	Indicator	SLF	Reliability	
			CR	VE
X1	X-1-1	0.61	0.833	0.629
	X-1-2	0.82		
	X-1-3	0.68		
X-2	X-2-1	0.52	0.790	0.564
	X-2-2	0.79		
	X-2-3	0.66		
Y	Y-1	0.67	0.858	0.548
	Y-2	0.68		
	Y-3	0.56		

	Y-4	0.65		
	Y-5	0.69		
Z	Z-1	0.81	0.793	0.660
	Z-2	0.64		

Information: CR: coeficien regresi; VE: variance extracted

Source: LISREL version 8.70.

Through the display, the table above shows that CR ranges from 0.790 to 0.858 and VE ranges from 0.548 to 0.660. This shows that the measurement model has met the reliability requirements or already has a good level of reliability.

4.5.2 Structural Analysis

The entire calculation is done by the Structural Equation Model. Results was taken in the following discussion.
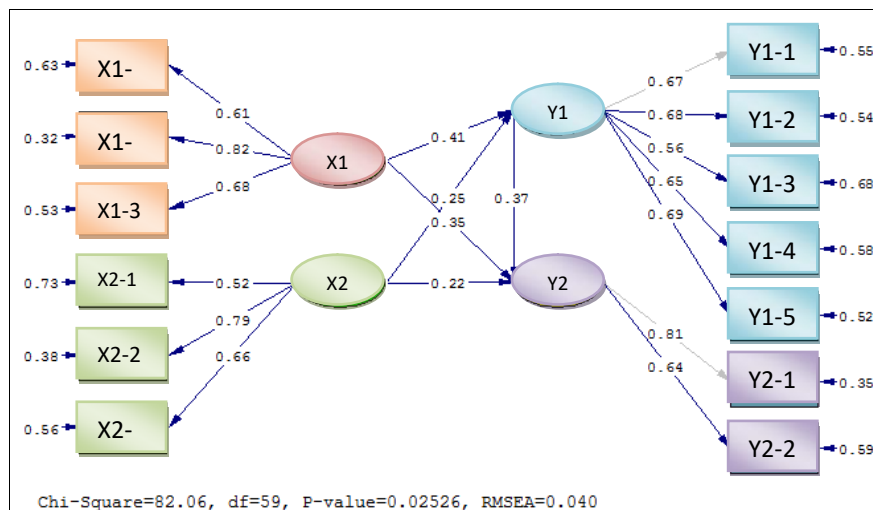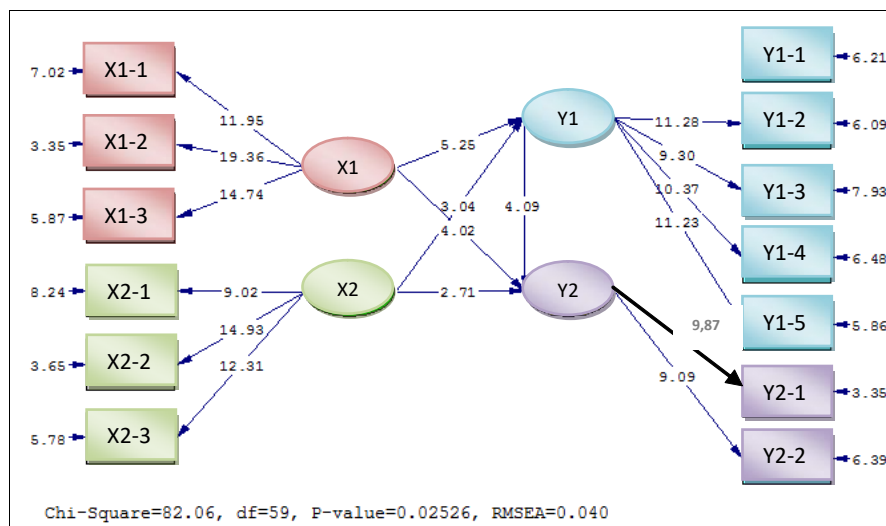

Figure 4

Trajectory Diagram of the Structural Model of the WLS Method (Standardized Solution)

Source: LISREL version 8.70.

Chi-Square=82.06, df=59, P-value=0.02526, RMSEA=0.040

$$Y1 = 413*X1 + 0.249*X2, \text{Errorvar.}= 0.307, R^2 = 0.693$$

(0.0786)   (0.0818)   (0.108)

5.251   3.044   6.425

$$Y2 = 0.367*Y1 + 0.354*X1 + 0.225*X2 \text{ Errorvar.}= 0.236, R^2 = 0.764$$

(0.0898)   (0.0880)   (0.0829)   (0.110)

4.088   4.020   2.711   3.958

Figure 5

Trajectory Diagram of the Structural Model of the WLS Method (Standardized Solution) *continue*

Source: LISREL version 8.70.

Multivariate analysis was performed using structural equation modeling (SEM) modeling. SEM analysis was chosen because this analysis was able to present the results of a comprehensive analysis of all research variables. Pathway analysis can solve in a simple way.

In SEM all relationships in a path diagram can be estimated to quantify the influence between independent and dependent variables.

According to Hair et.al. (in Imam Ghazali, 2016) SEM

modeling and analysis sequences are divided into 7 steps, namely: 1) theory-based model development, 2) compiling path diagrams, 3) changing path diagrams into structural equations, 4) selecting input matrices for analysis data, 5) assess model identification, 6) evaluate model estimation, and 7) interpretation of the model. Popular SEM programs such as LISREL use the generalized least square (GLS) estimation technique

4.6 Effects of supervision and tax collection on Obedience to pay taxes

The effect of supervision on Taxpayer Obedience can be seen through the standard coefficient value of 0.413 and t count of 5.25. This value is obtained fulfilling the requirements for **Ha1** acceptance for the **1st hypothesis**, namely the value of t count greater than 1.66. Thus it can be concluded, the dimensions of tax supervision have a positive and significant influence on taxpayer compliance.

The effect of tax collection on compliance with taxpayers through standard coefficient values of 0.25 and t count of 3.04. This value is obtained fulfilling the conditions for **Ha2** acceptance for the **second hypothesis**, namely the value of t count greater than 1.66. Thus it can be concluded, the dimensions of tax collection have a positive and significant influence on taxpayer compliance. Positive coefficient on the relationship Tax collection with compliance with taxpayers indicates that the higher the intensity of billing will be the higher the compliance of taxpayers.

The equation obtained from the taxpayer compliance model through the standard estimate value is as follows: taxpayer compliance $(Y) = 0.413 * X1 + 0.249 * X2$, $R^2 = 0.693$. The R square number contains the meaning of variation in the compliance of the taxpayer able to be explained by tax supervision and tax collection of 69.3%, and the remaining 30.70% is influenced by other factors not examined in the model.

Through calculations, the calculated F value is 267.49. While the value of F table with the number of independent variables 2, and df = n - k - 1, namely n is the number of samples, k is the number of independent variables so that df = 80 - 2 - 1 = 77, so that the value of F table is 2.79. Because the value of F count> F table (267.49> 2.79), then the simultaneous **Ha3** model for the 3rd hypothesis is accepted.

The results of this study are in accordance with the findings of Muhammad Arsyad who concluded that, "There is a positive and significant influence jointly between tax supervision and tax collection on taxpayer compliance" (Arsyad, 2013). The results of this study also corroborate the results of Damayanti's (2008) study which concluded that, "Tax control and tax collection had a joint effect on taxpayer compliance. (R = 0.783 with F = 59.039 and p <0.01)".

4.7 Path Analysis of Tax Revenue

The tax supervision path coefficient on tax revenue shows the standard coefficient value of 0.354 and t count of 4,020. This value has met the requirements for **Ha4** acceptance for the 4th hypothesis, namely the value of t count greater than 1.66. Thus it can be concluded, the dimensions of tax supervision proved to have a significant effect on tax revenues.

Path coefficient Tax collection against Tax Revenue shows standard coefficient value of 0.225 and t count of 2.711. This value has fulfilled the requirements for **Ha5** acceptance for the 5th hypothesis, namely the value of t count greater than 1.66.

Through the factor weighting coefficient, it is known that the strongest dimension explaining tax collection is the dimension of risk taking (X2-2) of 0.785.

The taxpayer compliance path coefficient on Tax Revenue shows the standard coefficient value of 0.367 and

t count of 4,088. This value is obtained fulfilling the requirements for **Ha6** acceptance for the 6th hypothesis, namely the value of t count greater than 1.66. Thus it can be concluded, the dimensions of taxpayer compliance have a positive and significant influence on tax revenue.

Equations obtained from the performance model through standard estimate values are as follows: Tax Revenue (Y2) = 0.367 * Y1 + 0.354 * X1 + 0.225 * X2, Errorvar = 0.236, R^2 = 0.764. The R square number contains the meaning of the variation of Tax Revenue able to be explained by tax supervision (X1), Tax collection (X2), and Taxpayer compliance (Y_1) of 76.40%.

Through the calculation, the value of F count is 254.66, while the value of F table with the number of independent variables 4, and df = n - k - 1 is n is the number of samples, k is the number of independent variables so df = 80 - 3 - 1 = 77, so that it is obtained F table 2.79. Because the value of F count> F table (254.66> 2.79), the simultaneous **Ha7** model for the 7th hypothesis is accepted.

The more dominant variable explains Tax acceptance, namely the taxpayer compliance variable with a standard coefficient of 0.367, followed by tax supervision variables with a standard coefficient of 0.354, then finally Tax collection with a standard coefficient of 0.225.

4.8 Discussion

Based on the results of the study as explained above that, the dimensions of tax supervision have a positive and significant influence on taxpayer compliance. This study supports the findings of Ryan Permana Ginting, who concluded that, "Tax oversight significantly affected tax compliance" (Ginting, 2015).

The results of this study also showed that, the dimensions of tax collection have a positive and significant influence on taxpayer compliance. Positive coefficient on the relationship Tax collection with compliance with taxpayers indicates

that the higher the intensity of billing will be the higher the compliance of taxpayers. The results of this study support the findings of Ritonga (2012) also succeeded in concluding that, "Tax collection has an effect on taxpayer compliance. The implications of these findings are important for the pratama tax office to improve the quality of supervision. The results of this study also corroborate the findings of Shintiana Salam, who concluded that tax collection significantly affected taxpayer compliance".

The R square number contains the meaning of variation in the compliance of the taxpayer able to be explained by tax supervision and tax collection of 69.3%, and the remaining 30.70% is influenced by other factors not examined in the model. The results of this study are in accordance with the findings of Arsyad (2013) who concluded that, "There is a positive and significant influence jointly between tax supervision and tax collection on taxpayer compliance. The results of this study also

corroborate the results of Damayanti's (2008) study which concluded that, "Tax control and tax collection had a joint effect on taxpayer compliance. (R = 0.783 with F = 59.039 and p <0.01)".

The dimensions of tax supervision proved to have a significant effect on tax revenues. This finding is in line with the study of Anastasia Meiliawati (2013) who concluded that, "Tax oversight plays an important role in increasing tax revenues". Rahmawati (2010) who concluded that, "The importance of tax monitoring in increasing tax revenues. The implications of these findings indicate that the need to increase tax revenues can be done by increasing the tax collection tax supervision and increasing tax compliance. The results of this study are also in line with the findings of Riyanto who concluded that tax supervision has a very significant influence on tax revenue".

This study supports the findings of Erwis (2012), "Stating that there is a significant positive

correlation between tax collection and tax revenue. The results of this study are also in accordance with the findings of Pungkasawan (2015) who concluded that tax collection has a significant effect on tax revenue. The results of this study are also in line with the findings of Rahmat (2016), that tax collection is very effective for increasing tax revenues from tax arrears".

The dimensions of taxpayer compliance have a positive and significant influence on tax revenue. The results of this study are in accordance with the results of Fahrul's research (2016) which concluded that, "There was a significant influence between tax supervision, tax collection and taxpayer compliance with tax revenues".

5. Conclusion and Suggestion

5.1 Conclusion

Based on the results of the study it can be concluded.

1. Tax supervision has a significant effect on taxpayer compliance. The high and low obedience of taxpayers is influenced significantly by the tax oversight of 0.41, and tax supervision is able to explain the compliance of taxpayers by 16.81%.

2. Tax collection has a significant effect on taxpayer compliance. The high and low obedience of taxpayers is significantly influenced by tax collection of 0.25, and tax collection is able to explain tax compliance by 6.25%.

3. Tax supervision and tax collection together have a significant effect on taxpayer compliance. The high and low compliance of taxpayers is influenced jointly by tax supervision and tax collection with a variation coefficient of 0.693. Tax supervision and tax collection together explain tax compliance by 69.30%.

4. Tax supervision significantly influences tax revenue. The high and low tax revenues are influenced significantly by tax supervision of 0.35. Tax supervision explains tax

receipts of 12.25%, and the remaining 87.75% is influenced by other factors.

5. Tax collection has a significant effect on tax revenue. The high and low tax revenues are significantly affected by tax collection of 0.22. Tax collection can explain tax receipts of 4.84%.

6. The compliance of Taxpayers has a significant effect on Tax revenue. The high and low tax revenues are influenced significantly by tax compliance of 0.37. Compliance with Taxpayers is able to explain tax receipts of 13.69%..

7. Tax supervision, tax collection, and compliance of taxpayers jointly have a significant effect on tax revenue. The high and low tax revenues are influenced jointly by tax supervision, tax collection, and taxpayer compliance with a determination coefficient of 0.764 (76.40%).

5.2 Implication

The implication of this study is that in order to increase the amount of tax revenue, the first step taken is to improve tax supervision and collection. Thus, their obedience to pay taxes increases, and in the end, tax revenues will also increase.

5.3 Policy Recommendation

This followings are policy recommendations:

1. Efforts to increase Tax revenues, the Primary Tax Office, and all related parties can be done by increasing taxpayer compliance. Therefore, the Tax Directorate should always increase the compliance of Taxpayers through upgrade supervision or add supervision division or increase scope of supervision.

2. Suggestions for future researchers should be able to choose other variables that can affect the compliance of taxpayers and tax revenues, such comparison of taxes between countries, financial technology in the field of taxation, zakat as a tax deduction element and others.

5.4. Limitation

The limitations in this study include the number of variables which only consist of two independent variables and two dependent variables. The data used is only secondary data, it has not gone down the field directly.

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