THE EFFECT OF THE NUMBER OF TAXABLE ENTERPRISE, TAX AUDIT, TAX COLLECTION ON VALUE ADDED TAX RECEIVING

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ABSTRACT

This study aims to provide empirical evidence about the effect of taxable enterprise, tax audits, tax collection on value added tax revenues. This research uses sampling method with saturated sampling technique. The population in this study used all taxable enterprise registered at KPP Pratama Jakarta Setiabudi Empat. The sample used in this study was 36 data using the Time series data type. The statistical method used is multiple linear regression analysis with SPSS calculator. The results of this study indicate that taxable enterprise, tax audits, and tax collection have an effect on value added tax revenues.

Keywords: Number of Taxable Enterprise, Tax Audit, Tax Collection, Value Added Tax Revenue, Jakarta Setiabudi Empat Pratama Tax Service Office

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris tentang pengaruh pengusaha kena pajak, pemeriksaan pajak, penagihan pajak terhadap penerimaan pajak pertambahan nilai. Penelitian ini menggunkan metode pengambilan sampel dengan teknik sampling jenuh. Populasi dalam penelitian ini menggunakan seluruh pengusaha kena pajak yang terdaftar pada KPP Pratama Jakarta Setiabudi Empat. Sampel yang digunakan dalam penelitian ini sebanyak 36 data dengan mengguanakan jenis data *Time series.* Metode statistik yang digunakan adalah analisis regresi linear berganda dengan alat hitung SPSS. Hasil penelitiaan ini menyatakan pengusaha kena pajak, pemeriksaan pajak, dan penagihan pajak berpengaruh terhadap penerimaan pajak pertambahan nilai.

Kata Kunci : Jumlah Pengusaha Kena Pajak, Pemeriksaan Pajak, Penagihan Pajak, Penerimaan Pajak Pertambahan Nilai, Kantor Pelayanan Pajak Pratama Jakarta Setiiabudi Empat.

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INTRODUCTION

Taxes are the primary source of revenue for the state treasury. Taxes are taxes on the people that must be paid to the government. Every rupiah of tax money paid by the public will be included in the state's tax revenue. As a result, taxes play a vital role in state treasury revenues, ensuring the long-term viability of the government's ongoing national development efforts. National development is a government-led initiative that aims to promote the community's material and spiritual well-being. To aid national growth, the government needs that everyone in the society be aware of the importance of paying taxes.

In terms of state treasury receipts, the value added tax (VAT) makes a considerable contribution. The imposition of taxes on consumption expenditures, whether by individuals or institutions, both private and public, in the form of goods or services expenditures that are charged to the state budget, is known as value added tax (VAT). VAT has a wide scope since it applies to people from all walks of life who purchase items for their daily necessities. Because VAT will be applied to every item that is traded.
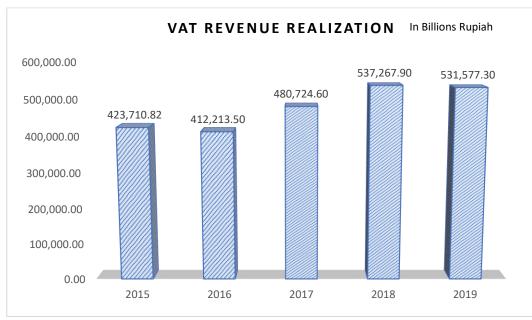
Consumption activity is directly related to earnings from value added taxes. As a result, the rise in public consuming activities will have an impact on VAT revenue. Every year, as Indonesians' consumption levels rise, more value added tax money will be generated. According to The Conference Board Global Consumer Confidence Survey in collaboration with Nielsen in 2018, Indonesia ranks third as the country with the most optimistic consumers, behind India and the Philippines, with a global consumer confidence index of 107 points lower than India and the Philippines, respectively, at 133 and 131. (Prima, 2019). Demonstrating that Indonesia is a high-consumption country. The rapid growth of technology in Indonesia encourages this consumerist behavior.

The creation of multiple digital wallets or e-wallets is one of the effects of technology improvements in Indonesia. The introduction of this digital wallet makes it more easier for the community, particularly the millennial generation, to execute non-cash transactions using only their everyday smart phones. With this convenience, the millennial generation, as the majority of smartphone users, is growing their level of consumption, as well as numerous discounts and rewards from applications that attract the millennial generation's attention to make transactions in digital wallets. According to ALMI (2020), e-wallet transactions were Rp. 21 trillion in 2018, with Bank Indonesia (BI) predicting that this figure will climb by 17 times in the next five years.

According to ALMI (2020) research on the use of digital wallets among the millennial generation, there were 405 respondents between the ages of 18 and 21, the majority of whom are still in lectures. Create statistics on the use of several digital wallet programs, such as OVO, Gopay, Dana, and Linkaja, with 90% using OVO, 86% using Gopay, 56% using Dana, and 5% using Linkaja. 58.4 percent of the total respondents demonstrated a more consumptive mindset as a result of the convenience and attractiveness provided by digital wallet providers. This is due to the psychological effect of the millennial generation assuming that the transactions they do are small and do not feel consumptive, but because the high frequency level makes them unaware that they have committed a consumptive attitude, in addition to the convenience and discounts offered.

The Indonesian people's consumerist attitude, particularly among the present millennial age, has a positive impact on the Indonesian economy, particularly in terms of revenue from value added tax. Because the community's expanding consumption attitude will raise the purchasing power of products or services included in the value added tax's scope.

However, between 2016 and 2019, value added tax revenue decreased, as seen in Figure 1.1 Value Added Tax Revenue from 2015 to 2019.

Figure 1 VAT Revenue Realization

According to data from the Central Statistics Agency on value added tax receipts, as illustrated in Figure 1 of Value Added Tax Revenue, value added tax revenues fluctuate and are unstable every year. As shown in the table above, the highest value added tax income was IDR 537,267.9 billion in 2018, while the lowest value added tax revenue was IDR 412,213.50 billion in 2016. In 2015, value added tax revenue was Rp.423.710.82 billion, whereas tax revenues in 2016 were Rp.11.497.32 billion lower. Then, for the next two years, value added tax revenue increased every year, rising from Rp. 480,7244.6 billion to Rp. 537,267.9 billion in 2018. In 2019, it fell by 8% to Rp. 531,557.3 billion. A number of factors, including the number of taxable businesses, tax audits, and tax collection, can influence the value of value added tax revenue, which tends to fluctuate year to year.

Literature Review

Theory of Absolute Tax Liability

The notion of absolute tax duty, often known as the dedication hypothesis. Absolute theory, according to Official (2017), prioritizes the state's interests over the interests of its inhabitants. According to this idea, every citizen is aware that paying taxes is an absolute commitment that he must fulfill in order to demonstrate his devotion to the state through tax payments. As a result, the state has unrestricted authority to collect taxes, and residents are obligated to pay them.

The notion of absolute tax liability, which exists in every taxable enterprise (PKP) or taxpayer who must be aware that the payment of value added tax is an absolute obligation that must be paid, has a relationship with value added tax revenue. This is why, as the public becomes more aware of a governmental service, value added tax receipts will rise.

Theory of Purchasing Power

The ability of every community to make buying and selling transactions is referred to as purchasing power theory. According to Turmidi (2015), when new demands and different types of products arise, different goods are required to meet these needs. They will conduct purchasing and selling activities in order to meet the diverse demands of the community. Every item purchased will be subject to taxation in the form of value added tax (VAT) or luxury goods sales tax (PPnBM).

Because people make buying and selling transactions, each transaction will be subject to value added tax, value added tax revenue has a significant impact on the idea of purchasing power. The higher the community's purchasing power, the larger the value added tax revenue.

Tax

"Taxes are necessary contributions to the state owing by persons or entities that are coercive under the law without receiving direct remuneration and are utilized for state needs for the genuine prosperity of the people," according to Law No. 28 of 2007 in ALMI (2020) regarding KUP.

Taxes, according to Prof. Dr. P.J.A Andriani in the book Trisnawati & Agoes (2013), are contributions to the state (which can be imposed) owed by those who are obligated to pay according to regulations, without receiving rewards, which can be directly appointed, and whose purpose is to finance the government. The state's responsibility to administer the government is reflected in general expenditures.

As a result, taxes might be regarded as contributions owed to the state treasury by individual and corporate taxpayers, with an element of compulsion based on the existing legislation, but no direct reciprocity that the taxpayer can feel.

System of taxation

The tax system is a framework that governs how taxpayers' tax rights and obligations are carried out. The tax collection system can be split into three categories:

a) Official Assessment System, which is a tax collection system in which the tax authorities/state apparatus calculate and determine the amount of tax that must be paid or owed by the taxpayer.

b) The Self-Assessment System (SAS) is a tax collecting system in which the taxpayer must calculate, calculate, pay, and report the amount of tax owed.

c) Witholding Mechanism is a tax collecting system in which a third party calculates and deducts the amount of tax due. Employers and government treasurers are among the third parties mentioned here.

VAT (Value Added Tax)

The Value Added Tax (VAT) is a replacement for the sales tax, which is regarded irrelevant to the demands of present economic activities that necessitate increased state revenues, export incentives, and a more equitable distribution of tax responsibilities.

Value-added tax (VAT) is a levy on goods and services "Value added tax is a tax on the consumption of products and services in the customs area that is levied in stages in each production and distribution line," according to Law 42 of 2009. Meanwhile, "Value added tax is the imposition of taxes on consumption expenditures, whether carried out by individuals or entities, both private and government entities, in the form of products or services expenditures that are charged to the state budget," according to Sukardji (Renata et al., 2016)

As a result, value added tax (VAT) is a tax levied on individuals or corporations for the purchase of value from goods/services in each manufacturing line to consumers. Almost all of life's basics are goods or services that are subject to VAT. Every transaction of purchasing and selling products or services by corporate taxpayers, whether or not they are registered as taxable enterprise, is subject to value added tax (PKP). Consumers are normally subject to value added tax, and the taxable enterprise's job is to collect, deposit, and report VAT in both input and output forms.

With the implementation of Law No. 8 of 1983 regulating the value added tax of products and services and sales tax on luxury goods, the value added tax has been in place in Indonesia since April 1, 1983. Then, in 2008, it was renewed with the enactment of Law No. 18 of 2008, which aimed to achieve the construction of a simpler, more equitable, and legally secure tax system. The VAT Law was then updated again in 2009 with the enactment of Law No. 42 of 2009, with the goal of allowing national development to take place without relying on value

added tax income. (2019, Ilham et al.)

An enterprise who is registered as a taxable enterprise who must collect, deposit, and report value added tax and taxes on luxury items owed is declared as a subject of value added tax (Law No. 42, 2009). Individuals and entities that use BKP (Taxable Goods) and JKP (Taxable Services) in the customs area, both individuals and entities that must fully collect, deposit, and report value added tax, with a minimum gross income for one tax year of not more than IDR 4,800,000,000 or small enterprise who choose to be confirmed as taxable enterprise, both individuals and entities that use BKP (Taxable Goods) and JKP (Taxable Services) in Taxable Things (BKP) are all physical goods that can be moveable or immovable dependent on the applicable VAT Law, and there are some goods that are not subject to VAT, such as mining products, essential necessities, money, gold bullion, and securities. Taxable Services (JKP) include all forms of service activities conducted by corporate taxpayers who have been registered as taxable enterprise and are legal entities under applicable laws.

Taxable employers

According to Law No. 42, (2009), an enterprise is a person or entity of any form that produces things, imports goods, exports goods, or engages in commercial trading. employing intangible commodities from outside the customs zone, doing service business including the export of services, or utilizing services from outside the customs zone." Consequently, a taxable enterprise is a person or entity that engages in commercial operations or performs work that generates goods or services with a value of up to Rp 4.8 billion in a single fiscal year, or a small enterprise who elects to be confirmed as a taxable enterprise.

As a taxable enterprise, you have several advantages, including the ability to credit/deduct from the output tax and input tax so that it does not need to be used for production costs, the ability to seek compensation for the excess value added tax paid, and a legal system in the eyes of the government. Among the obligations of taxable enterprise are issuing tax invoices for each BKP or JKP, collecting delinquent taxes, depositing underpaid value added tax using a tax return letter prior to reporting the VAT period SPT, and reporting collection, deposit, and tax calculations to the KPP using the VAT period by the end of the following month at the latest.

The obligation of a taxable business begins with the issuance of a tax invoice in compliance with current laws. A tax invoice is evidence that VAT was collected from a taxable business on taxable goods or services. For each supply of taxable products or services, export of intangible taxable goods (BKP), and export of taxable services, PKP issues tax invoices (JKP).

Tax audits

Audit is a sequence of activities beginning with the collection of data, followed by the processing of data, information, and evidence according to tax audit criteria. The objective of the tax audit is to verify that the taxpayer has met his or her tax responsibilities (Jayanti et al., 2019). Since the implementation of the self-assessment system, the tax audit is conducted by the taxpayer himself, and it is envisaged that the taxpayer's role and honesty would foster work harmony. When an independent tax audit is conducted by the taxpayer, the Directorate General of Taxes (DGT) must give direction and oversight of the tax audit's implementation.

One method of monitoring of the self-assessment system carried out by the directorate general of taxes (DGT) with tax audits viewed from each period of notification (SPT) and annual SPT reported by the taxpayer himself to verify that every tax is paid. taxes are real. If there is an error in the tax report results, the DGT is permitted to issue a tax assessment letter (SKP). The issuance of a letter of tax assessment is based on the results of a tax audit.

Not all DGT tax assessment letters require taxpayers to add money, but if a taxpayer has overpaid, he or she is entitled to a tax return consisting of a reimbursement of the tax overpayment.
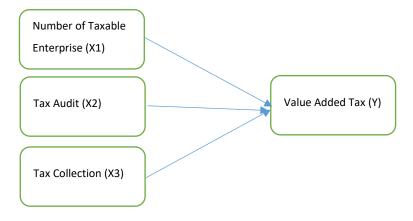
Tax Collection

Tax collection is a series of actions taken by the Directorate General of Taxes (DGT) so that the tax guarantor (taxpayer) pays the tax arrears he owns as well as the costs incurred on the tax collection by giving a warning or warning, then carrying out instant collection and at the same time notifying a letter. force, propose prevention, carry out confiscations, carry out hostages, sell confiscated goods (Trisnayanti & Jati, 2015). Tax collection is carried out when the taxpayer has a tax debt, and as a follow-up to the claim or tax debt, the Directorate General of Taxes (DGT) will issue a tax bill that is sent to the taxpayer.

Tax Collection Letter (STP) is a letter issued by the DGT after conducting a tax audit and finding a PKP who still has tax underpayments, does not make tax invoices on time, and does not fill out tax invoices correctly in accordance with applicable laws. . The invoice is issued by the tax service office where the PKP is registered. And must pay the tax debt as stated in the STP and the fines that must be paid.

Kerangka Hipotesis

Untuk menunjukan suatu arah dari penyusunan agar dapat memperoleh gambaran yang lebih jelas, maka dalam penelitian ini dibuat suatu kerangka pemikiran. Kerangka pemikiran dalam penelitian ini adalah sebagai berikut:

Figure 2 Theoritical Framework

RESEARCH METHODS

This investigation was conducted at the Pratma Jakarta Setiabudi Empat Tax Service Office. In the meantime, quantitative research methods are utilized. Secondary data were utilized for this study. This study's data collection method is a documentation technique utilizing data from the Jakarta Setiabudi Empat Pratama Tax Service Office. This research is evaluated utilizing the Statistical Package for Social Science (SPSS). Multiple regression analysis techniques are utilized by the researcher in this study's data analysis method.

This study uses 2017-2019 data on all taxable business owners registered with the Jakarta Setiabudi Empat Pratama Tax Service Office. The sampling technique utilized Saturated Sampling. Saturated Sampling is a sampling method in which samples are drawn from the entire population. This is typically done if the population is less than 100 people. Currently, there are 2,465 taxpaying businesses registered with the Pratama Jakarta Setiabudi Empat Tax Office for 2019. This study's population is comprised of monthly data on the number of registered taxable businesses, tax audits, tax collections, and value added tax receipts. This study's population consisted of a total of 36 monthly data.

1. Value Added Tax

The value-added tax is a tax on the consumption of goods and services in the customs area that is levied incrementally at each stage of production and distribution. Every transaction

involving the purchase and sale of goods or services by corporate taxpayers, whether or not they are registered as taxable enterprise, is subject to value-added tax (PKP). Then we can formulate the value-added tax.

$$\sum \text{VAT revenue from 2017-2019}$$

2. Taxable enterprise

Taxable enterprise are individuals or entities that carry out business activities or work that produce goods or services with a minimum value of IDR 4.8 billion for one financial year. Enterprise who have been confirmed as PKP have the obligation to collect, deposit and report the VAT payable on the delivery of taxable goods and taxable services performed.

$$\sum \text{Number of Taxable Enterprise from 2017-2019}$$

3. Tax Audit

Audit is a series of activities starting from collecting data, then processing data, information, and evidence and then processing it according to tax audit standards. Tax audits can be carried out after there are arrears or errors in tax payments made by the taxpayer, so that an audit must be carried out and in the end will issue a tax invoice if there is arrears or underpayment, it can be formulated:

$$\frac{\sum \text{Value of Notice of Tax Assessment}}{\sum \text{VAT revenue per month}} \times 100\%$$

4. Tax Collection

Tax collection is a method used by the DGT to optimize tax revenue, especially in terms of value added tax receipts. forced letter. Billing can be formulated:

$$\sum \text{Amount of Arrears successfully collected each month}$$

Teknik Analisis Data

1. Classical Assumption Test

The heteroscedasticity test aims to test whether in the regression model the variance inequality from the residuals of one observation to another is fixed, then it is called homoscedasticity and if it is different it is called heteroscedasticity. Whether or not it can be seen from the probability of the 5% confidence level. If the p value > 0.05 then heteroscedasticity does not occur, on the contrary if the p value 0.05 then heteroscedasticity occurs (Ghozali, 2011).

The normality test was used by Kolmogorov Smirnov, if the p value > 0.05, then the distribution of the data can be said to be close to the normal or normal distribution. On the other hand, if the p value 0.05, the data distribution is said to be not close to a normal or abnormal distribution (Ghozali, 2011).

2. Multiple regression analysis

Multiple regression analysis is able to project the relationship or relationship that occurs between the independent variable and the dependent variable. The formula that researchers use is as follows:

$$Y = \alpha + P1\ PKP + P2\ Pem\ PJK + P3Pen\ PJK + \varepsilon$$

Keterangan:

Y	= Dependent variable (VAT revenue)	
α	= Constant	
P	= Regression coefficient	
PKP	= Independent variable (Number of PKP)	
Pem PJK	= Independent Variable (Tax Audit)	
Pen PJK	= Independent Variable (Tax Collection)	
ε	= error	

3. Hypothesis Test

The purpose of hypothesis testing in this study is to determine whether there is an effect of the independent variable on the dependent variable. The hypothesis test that the researchers conducted consisted of three tests, namely the coefficient of determination (R^2) test, t test, and f . test.

RESULTS

1. Classical Assumption Test

The data normality test was conducted to determine whether in a regression model, the dependent variable, the independent variable or both had a normal distribution or not. A good regression model is a normal or close to normal data distribution. The following are the results of the normality testUji normalitas data di lakukan untuk mengetahui apakah dalam sebuah model regresi, variabel dependen, variabel independen atau keduanya mempunyai distribusi normal atau tidak berdistribusi normal. Model regresi yang baik adalah distribusi data normal atau mendekati normal. Berikut ini merupakan hasil dari uji normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters[a,,b]	Mean	.0000000
	Std. Deviation	.10468501
Most Extreme Differences	Absolute	.115
	Positive	.115
	Negative	-.076
Kolmogorov-Smirnov Z		.688
Asymp. Sig. (2-tailed)		.730

a. Test distribution is Normal.

b. Calculated from data.

It can be seen that the value of each variable in Asym.Sig.(2-tailed) is greater than 0.05, this means that all the data tested are normally distributed and suitable for use in this study.

Multicollinearity test, Multicollinearity test aims to test whether in the regression model there is a correlation between independent variables (Ghozali, 2019, p. 103). A good regression model is that there is no correlation between the independent variables. If the value of tolerance > 0.1 and VIF < 10, it can be interpreted that a study does not occur multicollinearity. The following are the results of the multicollinearity test in this study:

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	11,208	1,377		8,139	,000		
1 Tax Enterprise	1,552	,191	,917	8,109	,000	,511	1,959
Audit	,065	,031	,246	2,126	,041	,489	2,046
Collection	,097	,043	,215	2,254	,031	,716	1,396

a. Dependent Variable: PPN

Can show that the tolerance value of each independent variable is greater than 0.1 and the VIF value of each independent variable is less than 10. In the taxable enterprise variable, the tolerance value is 0.511 and the VIF value is 1.959. In the tax audit variable, the tolerance value is 0.489 and the VIF value is 2.046. And on the billing variable the tolerance value is 0.716 and the VIF value is 1.396. So it can be stated that there are no symptoms of multicollinearity.

Heteroscedasticity test, Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one observation residual to another observation. In this study can use the glejser test. In the Glejser test, if the results of the significance value > 0.05, it can be interpreted that a study does not have heteroscedasticity problems. The following are the results of the heteroscedasticity test in this study:

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,826	,705		1,172	,250
1 Tax Enterprise	-,079	,098	-,167	-,803	,428
Audit	,032	,016	,431	2,027	,051
Collection	-,015	,022	-,116	-,661	,513

a. Dependent Variable: RES2

Based on the table above, it shows that the significance value for each independent variable is greater than 0.05. In the PKP variable, the significant value is 0.428. In the tax audit variable, it is found at 0.051. And in the tax collection variable there is a number 0.513. it can be concluded that there is no heteroscedasticity problem.

2. **Multiple regression analysis**

Data analysis of this study was used to answer the purpose of the study, namely to analyze the effect of the number of enterprise subject to tax (X1), tax audit (X2), tax collection (X3) on value added tax (Y) at KPP Pratama Jakarta Setiabudi Empat. Furthermore, based on the output of data processing, the following will be discussed regarding:

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	11.208	1.377		8.139	.000
	Tax Enterprise	1.552	.191	.917	8.109	.000
	Audit	.065	.031	.246	2.126	.041
	Collection	.097	.043	.215	2.254	.031

a. Dependent Variable: PPN

Multiple regression equation formula:

$$\hat{Y} = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Y = 11,208 + 1,552 PKP + 0,065 Pem PJK + 0,097Pen PJK

This equation explains that:

1) If there is no change in the PKP, Pem PJK and Pen PJK variables or each value is 0 (constant), then the value added tax (Y) will increase by 11.208.
2) If there is an increase in the number of taxable enterprise variable (X1) by one unit, then the value added tax variable (Y) will increase by 1.552 times and or vice versa with the assumption that X2 and X3 are fixed.
3) If there is an increase in the tax audit variable (X2) by one unit, then the value added tax variable (Y) will increase by 0.065 times and or vice versa with the assumption that X1 and X3 remain.
4) If there is an increase in the tax collection variable (X3) by one unit, then the value added tax variable (Y) will increase by 0.097 times and or vice versa with the assumption that X1 and X2 are fixed.

3. Hypothesis test

Hypothesis testing was conducted to determine whether there was an effect of the independent variable on the dependent variable.

Adjustment R Square test, the coefficient of determination (R2) is used to measure how far the model's ability to explain the variation of the dependent variable the value of the coefficient of determination is between zero and one, if the value is 0 then there is no effect at all between the independent variable and the dependent variable, on the contrary if the close to the value of 1 then there is an influence between the independent variable and the dependent variable.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.889^a	.791	.772	.10948

a. Predictors: (Constant), Taxable enterprise, audit, collection

b. Dependent Variable: VAT

The results of the statistical regression output in this study obtained the number 0.772, this explains that the contribution given by the variable number of taxable enterprise, tax

audits, tax collection to value added tax is 77.2% while the remaining 22.8% is influenced by other factors. which were not researched.

4. T-test

The t statistical test basically shows how far the influence of one independent variable individually in explaining the variation of the research dependent variable

a. Hypothesis

HO: $x_{123}y = 0$, there is no effect between variable X and variable Y.

H1: $x_{123}y$ 0, there is an effect between variable X and variable Y.

b. Define t_{table} and $t_{calculation}$

The significance level was 5% ($\alpha = 0.05$).

Degree of freedom (df) = (n-p-1)

Where: n = the number of data, p = the number of variables X, then (df) = 36-3-1 = 32 and for t (0.05:32) in t_{table} the number ± 2.037

Coefficients^a

Unstandardized Coefficients		Standardized Coefficients		
B	Std. Error	Beta	t	Sig.
11.208	1.377		8.139	.000
1.552	.191	.917	8.109	.000
.065	.031	.246	2.126	.041
.097	.043	.215	2.254	.031

a. Dependent Variable: PPN

It can be seen that the variable number of taxable enterprise (8.109) is greater than ttable (± 2.037), so the number of taxable enterprise has an effect on value added tax. The tax audit variable (2,126) is greater than ttable ($\pm 2,037$), so the tax audit has an effect on value added tax. The variable of tax collection (2.254) is greater than ttable (± 2.037), so tax collection has an effect on value added tax.

5. F Test

The f statistic test is used to test the feasibility of the regression analysis model whether it is feasible to analyze the effect of the independent variable and the dependent variable. If the significance value obtained is less than 0.05 or = 5% the regression model is declared feasible.

ANOVA[b]

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1.453	3	.484	40.405	.000[a]
Residual	.384	32	.012		
Total	1.836	35			

a. Predictors: (Constant), Taxable enterprise, audit, collection

b. Dependent Variable: VAT

The table above shows the results of the F test that the results of the significance value are 0.000 or less than 0.05 (0.000 <0.05). It can be concluded that the regression model is feasible to use in this study.

Discussions

The Impact of Taxable Enterprise on Value-Added Tax Revenue

According to the theory of purchasing power, every community has the ability to engage in buying and selling transactions. According to Turmidi (2015), the more needs and varieties of goods there are, the more varieties of goods are required to satisfy these needs. Due to the numerous needs of the community, they will engage in buying and selling. This relates to taxable enterprise who must meet their business needs so that they carry out buying and selling transactions. The more taxable enterprise engage in buying and selling, the greater the impact on tax revenue, particularly value-added tax.

Thus, the large number of registered taxpaying businesses will have a direct impact on the amount of value-added tax collected.

In an effort to increase value-added tax revenues, the Directorate General of Taxes (DGT) may engage in tax extensification, such as increasing the number of taxable enterprise registered. So as to increase the value added tax revenue.

The number of taxable enterprise can be increased by increasing the confirmation of taxable enterprise who have met the requirements as PKP. However, if a Taxable Enterprise does not want his business to be confirmed as a PKP, he can be counseled, given understanding, and punished in accordance with the applicable laws and regulations. Increasing numbers of taxable business owners can have a direct impact on the value added tax.

There is a correlation between the number of taxable enterprise and the KPP Pratama Jakarta Setiabudi Empat value added tax.

The Influence of Tax Audits on Value-Added-Tax Revenues

Based on the theory of absolute obligation (the theory of devotion), giving state interests precedence over citizen interests. Therefore, PKP must be aware that paying taxes is a requirement that must be met to demonstrate their service to the state. If there is a difference between the tax paid and the tax owed as a result of the tax audit. In order to demonstrate his service to the state, the PKP must voluntarily pay taxes again. This will have an effect on revenue from value-added tax.

When there is a difference between the reported tax and the tax due, tax audits are conducted; therefore, there is a need for additional tax audits. If a discrepancy or error is discovered between the tax paid and the tax payable PKP, the difference in the value of the tax payable is determined. It is hoped that the PKP will pay the tax debt difference.

The tax audit conducted by the Director General of Taxes will increase taxpayers' awareness and willingness to pay higher taxes. Value-added tax that is subject to a series of tax audits and results in the issuance of a Tax Assessment Letter. The tax audit will also increase the

value-added tax (VAT).

At KPP Pratama Jakarta Setiabudi Empat, there is a correlation between tax audits and value-added tax.

The Impact of Tax Audits on Value-Added-Tax Income.

Based on the theory of obligation (the theory of devotion), which places state interests above citizen interests. According to this theory, the state has the absolute right to levy taxes, and citizens are required to pay them. Therefore, the state has complete authority to collect taxes from the general public. The use of Forced Letter is a component of tax collection. The purpose of tax collection is for the tax insurer to repay the tax debt. Individual taxpayers must be aware of their tax obligations, which is related to the devotional theory. Consequently, the provision of forced letters to taxpayers serves as a reminder for taxpayers, particularly individuals, to fulfill their income tax payment obligations. Therefore, the revenue from value-added tax will increase.

Regular tax collection is necessary to remind taxpayers of their responsibility to pay income taxes and other state-owed taxes. Taxpayers should also be reminded that by contributing to the welfare of the nation and state through taxation, they are contributing to the welfare of the people.

At KPP Pratama Jakarta Setiabudi Empat, there is a relationship between tax collection and value added tax.

CONCLUSIONS

This study aims to examine the variables of the number of taxable enterprise, tax audits, tax collection on value added tax receipts. This study uses secondary data sourced from the Pratama Jakarta Setiabudi 4 Tax Service Office in 2017-2019 with a total of 36 data used.

Based on the results of research and discussion in previous chapters, several conclusions can be drawn as follows:

1. There is an effect of the number of taxable enterprise on the value added tax at KPP Pratama Jakarta Setiabudi Empat.
2. There is an effect of tax audit on value added tax at KPP Pratama Jakarta Setiabudi Empat.
3. There is an effect of tax collection on value added tax at KPP Pratama Jakarta Setiabudi Empat.

SUGGESTION

Based on the results of the study obtained the number 0.772, this explains that the contribution given by the variable number of enterprise subject to tax, tax audit, tax collection on value added tax is 77.2% while the remaining 22.8% is influenced by other factors not examined. For this reason, other researchers who wish to conduct further research with similar themes are expected to be able to add several variables that affect value added tax and expand the object of research in order to obtain maximum research results.

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