



## JOURNAL OF ACCOUNTING AND FINANCE MANAGEMENT (JAFM)

E-ISSN : 2721-3013  
P-ISSN : 2721-3005

<https://dinastires.org/JAFM>

[dinasti.info@gmail.com](mailto:dinasti.info@gmail.com)

+62 811 7404 455

DOI: <https://doi.org/10.38035/jafm.v5i2>

Received: 30 May 2024, Revised: 08 June 2024, Publish: 10 June 2024

<https://creativecommons.org/licenses/by/4.0/>

# THE INFLUENCE OF TAX AUDIT AND TAX COLLECTION ON THE RECEIPT OF INCOME TAX ARTICLE 25 FOR CORPORATE TAXPAYERS AT KPP PRATAMA PRABUMULIH

**Bayu Dharmaraga Alkahfi**

Universitas Prabumulih, Sumatera Selatan, Indonesia, Email: [bayudharma17@unpra.ac.id](mailto:bayudharma17@unpra.ac.id)

Corresponding Author: [bayudharma17@unpra.ac.id](mailto:bayudharma17@unpra.ac.id)

**Abstract:** *This study aims to measure the impact of tax audits and tax collection on the income tax revenue under Article 25 for corporate taxpayers at KPP Pratama Prabumulih for the period 2019-2023. The sampling technique used was purposive sampling. The data analysis technique used is multiple linear regression analysis with the aid of SPSS 19. The results of this study indicate that tax audits do not have a significant effect on income tax revenue under Article 25 for corporate taxpayers, while tax collection has a positive and significant effect on income tax revenue under Article 25 for corporate taxpayers.*

**Keyword:** *Tax Audit, Tax Collection, Income Tax Revenue under Article 25, Corporate Taxpayers*

## INTRODUCTION

The sources of domestic revenue consist of tax revenue and non-tax revenue. Tax is one of the obligations of society to the state and a form of community participation in the development of the homeland and the country. Tax is one of the sources of state income aimed at meeting the needs of a country. State revenue sourced from tax revenue plays a very important role in Indonesia. The revenue derived from taxes holds a dominant proportion compared to other revenue sources. The higher this proportion, the more it increases Indonesia's financial dependence on tax revenue. Therefore, efforts to increase tax revenue are continuously being made by the government (Indraswono, 2018).

The Pratama Tax Office Prabumulih is a government agency whose main activity is providing tax services to the public. Income tax revenue in Indonesia is generally still dominated by corporate income tax. This is because, as a formally registered entity, a corporation is easier to identify, monitor its presence, detect its activities, and its tax objects are more transparent, making tax imposition on corporations more optimal than on individuals. One type of tax that has a significant role in state tax revenue in Indonesia is Income Tax (PPh), especially Income Tax (PPh) Article 25 for Corporate Taxpayers. PPh Article 25 is a payment on the tax owed, where taxpayers are allowed to pay in installments.

The amount of tax installments in the current tax year is based on the tax owed in the previous year.

**Tabel 1. Receipt of Income Tax Article 25 for Corporations at KPP Pratama Prabumulih 2019-2023**

Year Receipt	Realization of Income	Target of Income	Persentase
2019	27,038,017,659	28,794,481,000	93,90%
2020	80,977,917,570	128,930,624,000	62,81%
2021	6,862,284,350	9,331,363,000	73,54%
2022	4,709,666,529	6,632,399,000	71,01%
2023	71,317,072,136	1001,956,474,000	71,29%

Source: Prabumulih City KPP Pratama (2024)

From the data above, it can be seen that in 2019 the received revenue was Rp. 27,038,017,659 with a target of Rp. 28,794,481,000, achieving 93.90% of the realized income tax. However, referring to the table above, 2020 was the year with the highest tax revenue, amounting to Rp. 80,977,917,570 with an Income Tax Article 25 target of Rp. 128,930,624,000. To ensure that taxpayers remain compliant with tax regulations, audits are conducted on taxpayers who meet the criteria for examination. An audit is a series of activities to collect and process data, information, and evidence carried out objectively and professionally based on an audit standard (Febrina & Hidayatulloh, 2020).

Audit on taxpayers at the Pratama Tax Office Prabumulih is crucial as a control mechanism, aiming to determine whether tax regulations have been properly applied by taxpayers and to enhance revenue (Nugrahanto & Nasution, 2019). Various efforts are undertaken by the Directorate General of Taxes to maximize tax revenue, including actively pursuing tax collection from taxpayers. This is one of the methods employed by the Director General of Taxes to boost tax revenue. Tax collection involves a series of actions to ensure taxpayers settle their tax debts, and the cost of tax collection is carried out through warnings or notices, immediate collection, issuance of enforcement letters, proposing preventive measures, seizures, asset freezes, and selling seized assets (Krisnayanti & Yuesti, 2019).

**METHODOLOGY**

**Research Type**

This study is a descriptive research using a quantitative approach aimed at understanding and proving the relationship and influence between Tax Audits and Tax Collection on Income Tax Article 25 for Corporate Taxpayers, both individually and collectively. Descriptive research is conducted to determine the existence of individual variables, either one or more, by making comparisons or linking them with other variables (Sugiyono, 2019).

**Conceptual Framework**

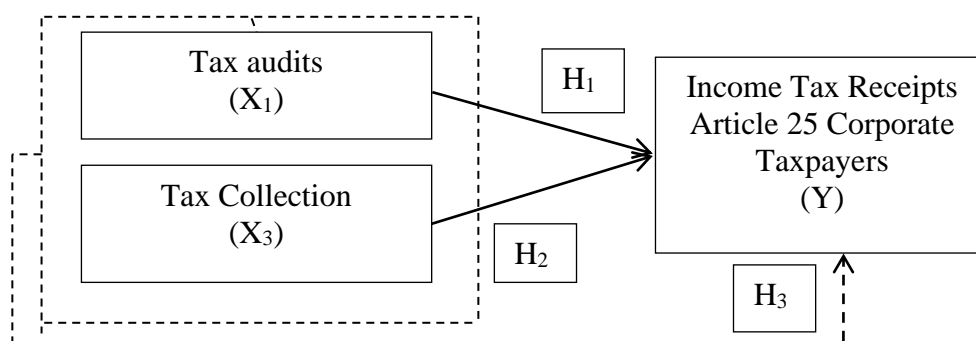


Figure 1. Conceptual Framework

Information:

- ▶ : Partial Effect
- ▶ : Simultan Effect

**Population and Sample**

Population is a specific generalization area consisting of objects or subjects with specific qualities and characteristics that researchers apply to study and draw conclusions (Sugiyono, 2017). The population in this study includes reports on the number of tax underpayment assessment letters (SKPKB) and additional tax underpayment assessment letters (SKPKBT). It also includes reports on the number of tax bills issued by the Pratama Tax Office Prabumulih and the realization report of income tax Article 25 receipts at the Pratama Tax Office Prabumulih.

Sample is a subset of the population with the same characteristics and qualities as the population (Sugiyono, 2017). In this study, the researcher used purposive sampling, which involves selecting samples based on specific considerations and criteria desired to determine the number of samples to be studied. The research samples taken include reports on the number of tax underpayment assessment letters (SKPKB) and additional tax underpayment assessment letters (SKPKBT) at the Pratama Tax Office Prabumulih for the period 2019-2023, reports on the number of tax bills (Warning Letters, Enforcement Letters, Seizures, Auctions) issued by the Pratama Tax Office Prabumulih for the period 2019-2023, and the realization report of income tax Article 25 receipts at the Pratama Tax Office Prabumulih for the period 2019-2023.

**Analysis Method**

The method used in this study involves analyzing the data through classic assumption tests, namely Normality Test, Multicollinearity Test, Heteroskedasticity Test, and Autocorrelation Test. It also includes Multiple Regression Analysis and hypothesis testing, which covers Partial Test (t-test) and Simultaneous Test (F-test).

**RESULTS AND DISCUSSION**

**Normality Test**

Based on the Kolmogorov-Smirnov test results above, a value of Asymp.Sig. (2-tailed) was obtained at 0.886. This result indicates that the residual data in this regression model follows a normal distribution because the Asymp.Sig. (2-tailed) value is above 0.05. Therefore, the regression model is suitable for further analysis. More detailed results can be seen in the table below:

**Table 2. Normality Test Results  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		5
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.91103463
Most Extreme Differences	Absolute	.261
	Positive	.218
	Negative	-.261
Kolmogorov-Smirnov Z		.583

Asymp. Sig. (2-tailed)	.886
------------------------	------

a. Test distribution is Normal.

Source: SPSS 19 Output Data processed (2024)

**Multikolinearitas Test**

**Table 3. Multikolinearitas Test**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	PEMERIKSAAN PAJAK	.939	1.065
	PENAGIHAN PAJAK	.939	1.065

Dependent Variable: Income Tax Receipts Article 25 Corporate Taxpayers

Source: SPSS 19 Output Data processed (2024)

The results of the multicollinearity test in the table above show that the VIF value for the Tax Audit variable is (1.065) and for the Tax Collection variable is (1.065), while the Tolerance value for the Tax Audit variable is (0.939) and for the Tax Collection variable is (0.939). According to the criteria mentioned, if the Tolerance value is > 0.10, it is free from multicollinearity, and if the VIF is < 10, it is also free from multicollinearity. These results imply that all independent variables in this study show no signs of multicollinearity.

**Autokorelasi Test**

The obtained Durbin-Watson value is 1.676. According to the Durbin-Watson table for a sample size of 5 and k = 2, the dL value is 0.6102 and Du is 1.4002. Based on the decision-making rule for autocorrelation, if the Durbin-Watson value in the study is greater than the upper limit (Du) of 1.4002 and less than 2.5998 (4-dU), it can be concluded that there is no residual autocorrelation in this study.

**Multiple Regression Analysis Test**

**Tabel 4. Regression Equation Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	393.779	97.830		4.025	.057
	PEMERIKSAAN PAJAK	-.358	.095	-.452	-3.754	.064
	PENAGIHAN PAJAK	.007	.001	.996	8.266	.014

a. Dependent Variable: Income Tax Receipts Article 25 Corporate Taxpayers

Source: SPSS 19 Output Data processed (2024)

Based on the table above, the regression equation can be written as follows:

$$Y = 393.779 - 0.358 (X_1) + 0.007 (X_2) + e$$

Explanation:

a : constant / population

b : coefficient

- y : Income Tax Article 25 Receipts
- X<sub>1</sub> : Tax Audit
- X<sub>2</sub> : Tax Collection
- e : error of term

The calculation of multiple linear regression is explained as follows:

1. The constant (a) of 393.779 indicates that if the Tax Audit variable (X<sub>1</sub>) and Tax Collection variable (X<sub>2</sub>) remain unchanged or considered zero, then the Income Tax Article 25 Receipts variable (Y) will remain at a value of 393.779.
2. The regression coefficient (b<sub>1</sub>) of -0.358 indicates that if the Tax Audit variable (X<sub>1</sub>) changes by 1%, while the Tax Collection variable (X<sub>2</sub>) is considered constant, then the Income Tax Article 25 Receipts variable (Y) will decrease by 35.8%.
3. The regression coefficient (b<sub>2</sub>) of 0.007 indicates that if the Tax Collection variable (X<sub>2</sub>) changes by 1%, while the Tax Audit variable (X<sub>1</sub>) is considered constant, then the Income Tax Article 25 Receipts variable (Y) will increase by 0.7%.

**Partial Test (t-test)**

Based on the table above, the t-test results are as follows:

1. H<sub>1</sub>: According to the table above, the significant value obtained for Tax Audit is 0.064, which is greater than 0.05 (0.064 > 0.05). Additionally, the calculated t-value for Tax Audit is -3.754, which is greater than the critical t-value of -4.303. Therefore, we can conclude that H<sub>0</sub> is accepted and H<sub>a</sub> is rejected. In other words, there is no significant influence between Tax Audit and Income Tax Article 25 Receipts for corporations (Y).
2. H<sub>2</sub>: According to the table above, there is a significant influence of Tax Collection (X<sub>2</sub>) on Income Tax Article 25 Receipts for corporations at the Pratama Tax Office Prabumulih. The significant value obtained for Tax Collection is 0.014, which is less than 0.05 (0.014 < 0.05). Additionally, the calculated t-value for Tax Collection is 8.266, which is greater than the critical t-value of 4.303. Therefore, we can conclude that H<sub>2</sub> is accepted, meaning that Tax Collection significantly influences Income Tax Article 25 Receipts for corporations.

**Significance Test Simultaneous (F-test)**

**Table 5. Results of the F-test**

**ANOVA<sup>b</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	521.813	2	260.907	35.721	.027 <sup>a</sup>
	Residual	14.608	2	7.304		
	Total	536.421	4			

a. Predictors: (Constant), Tax Collection, Tax Audit

b. Dependent Variable: Income Tax Receipts Article 25 Corporate Taxpayers

*Sumber: Data Output SPSS 19 diolah (2024)*

H<sub>3</sub>: The results above show that the significant value of F is 0.027, which is smaller than 0.05. This can be seen in the table, where 0.027 < 0.05. The table also indicates that the obtained F value is 35.721. By comparing the calculated F value with the critical F value (35.721 > 9.55), we can conclude that H<sub>3</sub> is accepted. This means that Tax Audit and Tax Collection simultaneously influence Income Tax Article 25 Receipts for corporations.

**Coefficient of Determination (R<sup>2</sup>)**

**Table 6**  
**Coefficient of Determination (R<sup>2</sup>)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.986 <sup>a</sup>	.973	.946	2.70261

a. Predictors: (Constant), Tax Collection, Tax Audit

Based on the table above, it can be seen that the coefficient of determination (R square) for the influence of Tax Audit and Tax Collection on Income Tax Article 25 Receipts for corporations can be determined using the R square value. The coefficient of determination (R square) value is 97.3%. This means that 97.3% of the variability in Income Tax Article 25 Receipts for corporations can be explained by Tax Audit and Tax Collection. The remaining 2.7% is influenced by other factors not studied by the author.

**Discussion**

1. The Influence of Tax Audit on Income Tax Article 25 Receipts for corporations at the Pratama Tax Office Prabumulih: The results of the study show that Tax Audit does not have a significant influence on Income Tax Article 25 Receipts for corporations. This indicates that Tax Audit cannot influence taxpayers to pay their obligations, and Tax Audit has not been able to optimize tax revenue. Although Tax Audit conducted by tax audit officers has the potential to influence taxpayers to fulfill their tax obligations, it seems that in terms of effectiveness, it has not been able to impact the increase in Income Tax Article 25 Receipts for corporations at the Pratama Tax Office Prabumulih. There is no influence between Tax Audit and the increase or decrease in tax revenue due to low public awareness of tax obligations, unpaid or partially paid tax penalties, and other factors. These research findings are consistent with a study conducted by Muhammad Adil Arifin, which found that Tax Audit does not have a significant influence on Income Tax Article 25 Receipts for corporations.
2. The Influence of Tax Collection on Income Tax Article 25 Receipts for corporations at the Pratama Tax Office Prabumulih: The results of this study show that Tax Collection significantly influences Income Tax Article 25 Receipts for corporations at the Pratama Tax Office Prabumulih. Based on the situation at the Pratama Tax Office Prabumulih, which explains the high number of companies/corporations that do not fulfill their tax obligations, the Tax Office issues tax collection letters to companies/corporations with tax arrears. Due to the large number of companies/corporations that do not prioritize or settle their tax debts, tax revenue at the Pratama Tax Office Prabumulih has decreased. Therefore, the issuance of tax collection letters is expected to increase Income Tax Article 25 Receipts for corporations. These research findings are consistent with a study conducted by Farida Khairani Lubis (2019), which found that Tax Collection significantly influences Income Tax Article 25 Receipts for corporations.
3. The Influence of Tax Audit and Tax Collection on Income Tax Article 25 Receipts for corporations at the Pratama Tax Office Prabumulih: The research results show an F value of 35.721, while the critical F value at a probability level of 0.05 is 9.55 with a probability of 0.027. Because the calculated F value is greater than the critical F value and the probability is much smaller than 0.05, it can be said that Tax Audit and Tax Collection simultaneously influence Income Tax Article 25 Receipts for corporations. With an adjusted R2 value of 0.973 or 97.3%, which successfully explains that 97.3% of the variability can be explained by Tax Audit and Tax Collection. These research

findings are consistent with a study conducted by Olivia Riski Yuslam Primerdo and Muhammad Abdul (2017), which found that Tax Audit and Tax Collection have a significant positive influence on Income Tax Article 25 Receipts for corporations. These research results indicate that Tax Audit and Tax Collection have a significant positive influence on Income Tax Article 25 Receipts for corporations at the Pratama Tax Office Prabumulih.

## CONCLUSION

Based on the research results regarding the influence of Tax Inspection and Tax Collection on the Income Tax Receipts of Article 25 Corporate Taxpayers in KPP Pratama Prabumulih, the following conclusions can be drawn:

1. The influence of Tax Inspection (X1) on the income tax receipts of Article 25 corporate taxpayers in KPP Pratama Prabumulih is partially stated as not significantly influential, thus H1 in this study is rejected. This indicates that the stages of tax inspection conducted by the Tax Service Office have not been able to increase the income tax receipts of Article 25 corporate taxpayers significantly.
2. The influence of Tax Collection (X2) on the income tax receipts of Article 25 corporate taxpayers in KPP Pratama Prabumulih is partially stated as significantly influential, thus H2 in this study is accepted. This indicates that the stages of tax collection conducted by the Tax Service Office are effective in increasing the income tax receipts of Article 25 corporate taxpayers.
3. The influence of Tax Inspection (X1) and Tax Collection (X2) on the income tax receipts of Article 25 corporate taxpayers in KPP Pratama Prabumulih is stated as significantly influential simultaneously. Therefore, Tax Inspection and Tax Collection have an impact on the income tax receipts of Article 25 Corporate Taxpayers in KPP Pratama Prabumulih.

## REFERENSI

- Arifin. (2018). *Pengaruh kepatuhan wajib pajak badan, pertumbuhan jumlah wajib pajak badan dan pemeriksaan pajak terhadap penerimaan pajak penghasilan pasal 25 dengan sanksi perpajakan sebagai variabel moderating di KPP Pratama Medan Petisah*. Universitas Medan Area.
- Febrina & Hidayatulloh. (2020). *Pengaruh penerapan E-SPT, Pemahaman peraturan perpajakan, sanksi pe rpajakan, dan kualitas pelayanan terhadap kepatuhan wajib pajak*. Jurnal Ilmiah Ekonomi dan Bisnis Vol.17. No.1, Maret 2020:1-8.
- Indraswono. (2018). *Pengaruh jumlah Wajib Pajak Orang Pribadi dan Badan terhadap Penerimaan Pajak Indonesia dengan Kepatuhan Pelaporan Pajak sebagai Variabel Pembederasi*. Modul Vol. 3 1(2):120-138.
- Krisnayanti dan Anik Yuesti. (2019). *Pengaruh kepatuhan wajib pajak, pemeriksaan pajak, penagihan pajak dan sanksi perpajakan terhadap penerimaan pajak (Pada kantor pelayanan pajak pratama di wilayah Denpasar Timur)*. Jurnal Sains, Akuntansi dan Manajemen Vol. 1, No. 2, Februari, 2019.
- Nugrahanto dan Nasution. (2019). *Pengaruh pemeriksaan pajak terhadap kepatuhan wajib pajak badan di indonesia*. Jurnal pajak dan keuangan negara.
- Resmi,S. (2019). *Perpajakan Teori & Kasus*. Jakarta: Selemba Empat
- Samosir. (2021). *Penagihan Pajak Daerah*. Penerbit Diandra Kreatif, Maguwoharjo, Depok, Sleman, Yogyakarta.
- Sumarsan Thomas,S.E.,M.M .(2017). *Perpajakan Indonesia:pedoman perpajakan yang lengkap berdasarkan Undang-undang terbaru, Edisi kelima*. Penerbit Indeks, Jakarta 2017.