

Analysis of Determinants of Personal Taxpayer Compliance on Income Tax Revenue in Malang City

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ABSTRAK

Penelitian ini mengeksplorasi faktor-faktor yang mempengaruhi personal taxpayer compliance dan dampaknya terhadap penerimaan pajak penghasilan di Kantor Pelayanan Pajak Pratama Kota Malang. Dengan menggunakan perspektif dari wajib pajak, kantor pelayanan pajak, dan regulator pajak, faktor-faktor yang diteliti meliputi kesadaran wajib pajak, pengetahuan, persepsi keadilan, biaya kepatuhan, account representative, kualitas pelayanan fiskus, sosialisasi perpajakan, peraturan perpajakan, pemeriksaan, denda, dan sanksi. Penelitian ini melibatkan 200 wajib pajak orang pribadi melalui convenience sampling, analisis SEM-PLS menggunakan SmartPLS 3.27 mengungkapkan beberapa temuan yang signifikan. Kesadaran wajib pajak, pengetahuan, persepsi keadilan, biaya kepatuhan, account representative, kualitas pelayanan fiskus, sosialisasi perpajakan, peraturan perpajakan, pemeriksaan, denda, dan sanksi, semuanya berpengaruh positif dan signifikan terhadap personal taxpayer compliance. Selain itu, personal taxpayer compliance menunjukkan dampak selaras dan dominan atas tax revenue pada KPP Pratama Malang Kota. Studi komprehensif ini menyoroti berbagai aspek yang membentuk taxpayer compliance dan menekankan peran penting mereka dalam meningkatkan penerimaan pajak.

Kata kunci: PSAK 72, pendapatan, biaya, kontrak konstruksi, pengakuan akuntansi



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ABSTRACT

This study aims to evaluate the implementation of revenue and expense recognition based on PSAK 72 in a construction service company. The object of this research is PT X, which manages long-term construction projects with contracts worth billions of rupiah. The approach used is descriptive qualitative with a case study method. Data were collected through interviews, observations, and documentation. The results of the study indicate that the company has partially implemented the principles of PSAK 72, particularly in the aspects of contract identification and transaction price determination. However, the revenue recognition method used—the completed contract method—has not fully aligned with the percentage-of-completion approach as stipulated in PSAK 72. Furthermore, the classification and recording of expenses have not entirely reflected the matching principle between revenue and expenses. This study suggests that the company strengthen its accounting information system and conduct regular training for financial personnel so that the implementation of PSAK 72 can be applied optimally and accurately.

Keywords: PSAK 72, revenue, expense, construction contract, accounting recognition

INTRODUCTION

Taxes play a crucial role in the economy of both developed and developing countries (Syafriel, 2018). Government tax revenue funds national development and sustains essential public services. However, achieving optimal tax revenue targets has remained a challenge in

recent years. One of the major hurdles for tax authorities in meeting these targets is Indonesia's transition from an official assessment system to a self-assessment system, in which taxpayers are required to independently calculate, report, and pay their taxes.

In the 2022 State Budget (APBN), national revenue was targeted at IDR 1,846.1 trillion, primarily derived from tax revenues projected at IDR 1,510.0 trillion. This target aligns with economic recovery efforts, the strengthening of the tax system, and optimization of tax potential. Meanwhile, non-tax revenues (PNBP) were estimated at IDR 335.5 trillion, supported by natural resource revenues, state-owned enterprises, and contributions from public service agencies. Planned grant receipts were projected at IDR 579.9 billion to support rural and urban system development, biodiversity preservation, and efforts to reduce stunting (2022 State Budget Information Book).

The taxpayer compliance ratio in 2020 showed an improvement, with 14.76 million annual income tax returns (SPTs) submitted, accounting for 78% of eligible taxpayers—an increase from 73% in the previous year. However, this figure still fell short of the 80% target. Taxpayer compliance remains a critical success factor in Indonesia's self-assessment system. Effective law enforcement is essential to enhance compliance, yet the Directorate General of Taxes (DGT) has not fully leveraged its authority for criminal tax enforcement. Such enforcement begins with preliminary evidence examination (Bukper), akin to an investigation in general criminal law, followed by prosecution in court (Cahyono & Budiarto, 2020).

Previous studies on taxpayer compliance can be categorized into three perspectives: taxpayers, tax service offices, and tax regulators. From the taxpayer perspective, factors such as awareness, knowledge, perception of equality and fairness, and compliance costs are proposed to influence compliance. Several studies have explored the relationship between taxpayer awareness and compliance (Arady, Kristanto, & Damayanti, 2018; Brata, Yuningsih, & Kesuma, 2017; Dharma & Ariyanto, 2014; Jotopurnomo & Yenni, 2013; Pangkey, Sondakh, & Tirayoh, 2017; Syafriel, 2018). Other studies examined the influence of taxpayer knowledge on compliance (Ilhamsyah, Maria, & Dewantara, 2016; Rahayu, 2017; Syafriel, 2018; Widowati, 2014). Similarly, research has analyzed how perceptions of fairness affect compliance (Alabede, 2014; Dinku & Alamirew, 2018; Engida & Baisa, 2014; Gerger et al., 2014; James & Alley, 2004; Sania & Yudianto, 2018; Syafriel, 2018). Finally, compliance costs have also been shown to influence taxpayer compliance (Savitri & Musfialdy, 2016; Syafriel, 2018).

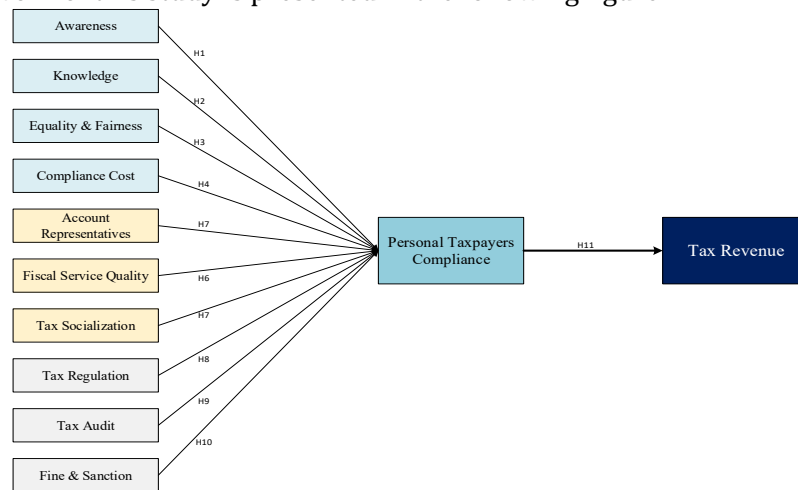
From the tax service office perspective, this study proposes that account representatives play a pivotal role in enhancing taxpayer compliance through education and supervision. Their influence has been examined in several studies (Brata et al., 2017; Jotopurnomo & Yenni, 2013; Syafriel, 2018; Widowati, 2014). Additionally, the role of tax socialization in shaping compliance has been explored (Arady et al., 2018; Dharma & Ariyanto, 2014; Meidawati & Azmi, 2019; Syafriel, 2018; Widowati, 2014). From a regulatory perspective, studies have linked tax regulations, audits, and the enforcement of fines and sanctions to taxpayer compliance (Arady et al., 2018; Engida & Baisa, 2014; Meidawati & Azmi, 2019; Sania & Yudianto, 2018; Syafriel, 2018).

This study aims to examine the determinants of personal taxpayer compliance from three perspectives: taxpayers (awareness, knowledge, perceptions of fairness and equality, and compliance costs), tax service offices (account representatives, quality of tax services, and tax socialization), and tax regulators (tax regulations, audits, and fines and sanctions), as well as their impact on income tax revenue at the Pratama Tax Office in Malang City. The novelty of this research lies in integrating a comprehensive multi-perspective framework within the Indonesian context using SEM-PLS, which allows simultaneous testing of multiple influencing factors on taxpayer compliance and quantifies their relative impact on tax revenue—an approach that has been limited in prior studies.

METHODOLOGY

This study adopts a quantitative research design. It employs a correlational approach with a hypothetico-deductive testing framework to examine several proposed hypotheses (Creswell & Creswell, 2018). The study population comprises taxpayers registered at two Pratama Tax Offices in Malang. A sample of 200 individual taxpayers was selected using convenience sampling.

The research instrument consists of a questionnaire containing closed-ended statements designed to measure respondents' perceptions of all research variables. Each variable is broken down into several statements using a Likert scale, allowing respondents to select answers corresponding to their experiences. Hypothesis testing was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with the SmartPLS 3.27 software (J. Hair Jr et al., 2017; J. F. Hair Jr et al., 2019). Based on the research problem, the conceptual framework of this study is presented in the following figure:



Gambar 1. Kerangka Konspetual Penelitian

Based on the above conceptual framework, the research hypotheses are as follows:

- H1 : Taxpayer awareness is positively and dominantly associated with personal taxpayer compliance.
- H2 : Taxpayer knowledge is positively and dominantly associated with personal taxpayer compliance.
- H3 : Perception of equality and fairness is positively and dominantly associated with personal taxpayer compliance.
- H4 : Willingness to pay compliance costs is positively and dominantly associated with personal taxpayer compliance.
- H5 : Account representatives are positively and dominantly associated with personal taxpayer compliance.
- H6 : Fiscal service quality is positively and dominantly associated with personal taxpayer compliance.
- H7 : Tax socialization is positively and dominantly associated with personal taxpayer compliance.
- H8 : Tax regulations are positively and dominantly associated with personal taxpayer compliance.
- H9 : Tax audits are positively and dominantly associated with personal taxpayer compliance.
- H10 : Fines and sanctions are positively and dominantly associated with personal taxpayer compliance.
- H11 : Personal taxpayer compliance is positively and dominantly associated with income tax revenue at the Pratama Tax Office in Malang City.

RESULTS AND DISCUSSION

Structural model testing was conducted using Structural Equation Modeling through the Confirmatory Factor Analysis (CFA) approach. In this study, all hypotheses were simultaneously tested within the structural equation model. Graphically, the CFA results for the Structural Model of Determinants of Personal Taxpayer Compliance and its Impact are shown in Figure 2.

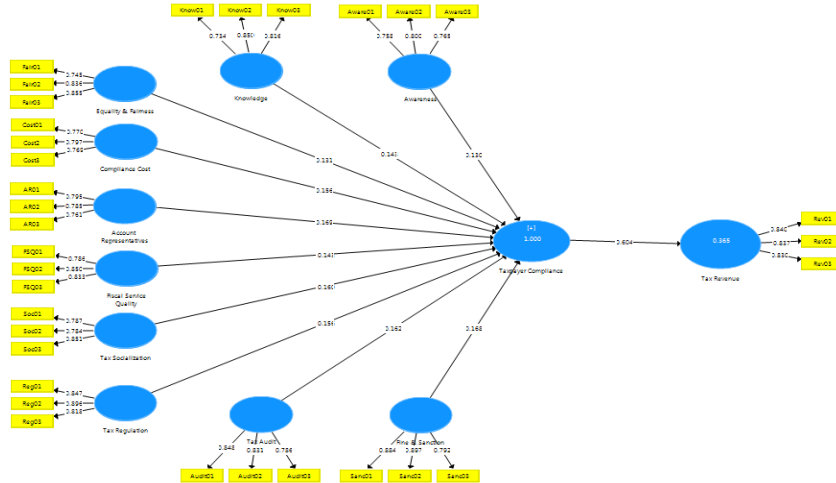


Figure 2. PLS Model Estimation Results Using Algorithm Technique

Based on the PLS model estimation results shown above, all indicators for each construct have loading factor values exceeding 0.7, indicating that the PLS model meets convergent validity criteria. In addition to loading factor values, convergent validity is also assessed through the Average Variance Extracted (AVE) values for each construct. Constructs in the PLS model are considered to meet convergent validity if their AVE values exceed 0.5. The AVE values for each construct are detailed in the following table:

Table 1. Construct Reliability and Validity Measurements

Variable	Cronbach's Alpha	Rho_A	Composite Reliability	AVE
Account Representative	0.779	0.780	0.824	0.609
Awareness	0.767	0.769	0.818	0.600
Compliant Cost	0.777	0.776	0.822	0.607
Equality & Fairness	0.745	0.767	0.854	0.662
Fine & Sanction	0.820	0.826	0.894	0.738
Fiscal Service Quality	0.762	0.764	0.863	0.678
Knowledge	0.723	0.742	0.843	0.642
Tax Audit	0.759	0.762	0.862	0.675
Tax REgulation	0.814	0.820	0.890	0.730
Tax Revenue	0.785	0.788	0.874	0.699
Tax Socialization	0.735	0.747	0.849	0.653
Tax Payer Compliance	0.851	0.854	0.882	0.528

Discriminant validity was assessed to ensure that each latent variable concept differs from the others. Discriminant validity criteria are met when the cross-loading of indicators on their respective constructs is higher than their cross-loadings on other constructs. Hypothesis testing results viewed in Figure 3:

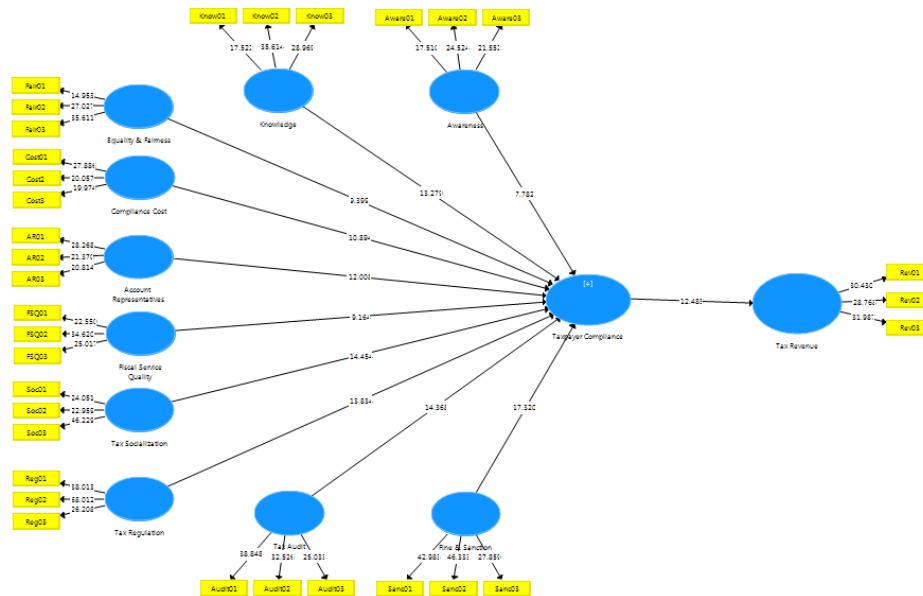


Figure 3. PLS Bootstrapping Model Estimation Results

Based on the PLS bootstrapping results shown above, all paths are significant as the p-values are less than 0.05. Direct effect significance tests were used for hypothesis testing. The analysis results can be summarized as follows:

1. Taxpayer awareness positively influences taxpayer compliance (0.130, T-statistic: 7.782, p-value: 0.000). Thus, H1 is accepted.
2. Taxpayer knowledge positively influences taxpayer compliance (0.142, T-statistic: 13.279, p-value: 0.000). Thus, H2 is accepted.
3. Perception of equality and fairness positively influences taxpayer compliance (0.131, T-statistic: 9.399, p-value: 0.000). Thus, H3 is accepted.
4. Compliance costs positively influence taxpayer compliance (0.156, T-statistic: 10.894, p-value: 0.000). Thus, H4 is accepted.
5. Account representatives positively influence taxpayer compliance (0.169, T-statistic: 12.008, p-value: 0.000). Thus, H5 is accepted.
6. Fiscal service quality positively influences taxpayer compliance (0.143, T-statistic: 9.164, p-value: 0.000). Thus, H6 is accepted.
7. Tax socialization positively influences taxpayer compliance (0.160, T-statistic: 14.454, p-value: 0.000). Thus, H7 is accepted.
8. Tax regulations positively influence taxpayer compliance (0.156, T-statistic: 13.834, p-value: 0.000). Thus, H8 is accepted.
9. Tax audits positively influence taxpayer compliance (0.156, T-statistic: 13.834, p-value: 0.000). Thus, H9 is accepted.
10. Fines and sanctions positively influence taxpayer compliance (0.168, T-statistic: 17.320, p-value: 0.000). Thus, H10 is accepted.
11. Taxpayer compliance positively influences tax revenue (0.604, T-statistic: 12.485, p-value: 0.000). Thus, H11 is accepted.

Discussion

Taxpayer awareness has a positive and significant effect on taxpayer compliance. Higher tax awareness among individual taxpayers corresponds to increased taxpayer compliance at the Pratama Tax Office in Malang City. These findings align with Andinata (2015), who stated that awareness of paying taxes is a crucial factor influencing taxpayer compliance. The results are consistent with previous studies examining the relationship between taxpayer awareness and compliance (Ardy, Kristanto, & Damayanti, 2018; Brata, Yuningsih, & Kesuma, 2017; Dharma & Ariyanto, 2014; Jotopurnomo & Yenni, 2013; Pangkey, Sondakh, & Tirayoh, 2017; Syafriel, 2018).

Taxpayer knowledge positively and significantly affects taxpayer compliance. Enhanced technical tax knowledge among individual taxpayers leads to greater compliance at the Pratama Tax Office in South Jakarta. This finding is consistent with prior research exploring the influence of taxpayer knowledge on compliance (Ilhamsyah, Maria, & Dewantara, 2016; Rahayu, 2017; Syafriel, 2018; Widowati, 2014).

Perception of equality and fairness positively and significantly affects taxpayer compliance. Higher perceptions of tax fairness and equity correspond to increased compliance at the Pratama Tax Office in South Jakarta. This finding aligns with previous research analyzing the impact of equality and fairness on compliance (Alabede, 2014; Dinku & Alamirew, 2018; Engida & Baisa, 2014; Gerger et al., 2014; James & Alley, 2004; Sania & Yudianto, 2018; Syafriel, 2018).

Compliance costs positively and significantly influence taxpayer compliance. The willingness of taxpayers to bear the costs of tax management is associated with higher compliance at the Pratama Tax Office in South Jakarta. These results confirm previous studies examining the relationship between compliance costs and taxpayer compliance (Savitri & Musfialdy, 2016; Syafriel, 2018).

Account representatives positively and significantly influence taxpayer compliance. Effective consultation, education, and monitoring provided by account representatives correlate with higher compliance at the Pratama Tax Office in South Jakarta. This study highlights the pivotal role of account representatives in fostering compliance through education and supervision mechanisms. Previous studies also emphasize the importance of account representatives in increasing compliance (Brata et al., 2017; Jotopurnomo & Yenni, 2013; Syafriel, 2018; Widowati, 2014).

Fiscal service quality positively and significantly affects taxpayer compliance. Improved fiscal service quality provided by tax office employees corresponds to increased compliance at the Pratama Tax Office in South Jakarta. These findings support prior studies identifying the positive relationship between fiscal service quality and taxpayer compliance (Brata et al., 2017; Jotopurnomo & Yenni, 2013; Syafriel, 2018; Widowati, 2014).

Tax socialization positively and significantly affects taxpayer compliance. Intensified tax socialization efforts correlate with increased compliance at the Pratama Tax Office in South Jakarta. This result is consistent with previous studies exploring the influence of tax socialization on compliance (Ardy et al., 2018; Dharma & Ariyanto, 2014; Meidawati & Azmi, 2019; Syafriel, 2018; Widowati, 2014).

Tax regulations positively and significantly affect taxpayer compliance. Simplified and taxpayer-friendly regulations enhance compliance at the Pratama Tax Office in South Jakarta. These findings align with prior studies linking tax regulations to compliance (Ardy et al., 2018; Engida & Baisa, 2014; Meidawati & Azmi, 2019; Sania & Yudianto, 2018; Syafriel, 2018).

Tax audits positively and significantly affect taxpayer compliance. Effective tax audits increase compliance at the Pratama Tax Office in South Jakarta. This study supports prior research connecting tax audits with compliance (Ardy et al., 2018; Dinku & Alamirew, 2018; Engida & Baisa, 2014; James & Alley, 2004; Nugraha, 2017; Syafriel, 2018).

Fines and sanctions have a positive and significant effect on taxpayer compliance. The implementation of tax fines and sanctions can enhance taxpayer compliance at the Pratama Tax Office in South Jakarta. This finding confirms previous studies that examined the relationship between fines and tax sanctions and taxpayer compliance (Brata et al., 2017;

Ilhamsyah et al., 2016; Istiqomah, 2017; Jotopurnomo & Yenni, 2013; Prawagis et al., 2016; Rahayu, 2017; Widowati, 2014).

Taxpayer compliance has a positive and significant effect on tax revenue. Higher levels of individual taxpayer compliance lead to increased income tax revenue at the Pratama Tax Office in South Jakarta. This finding supports the research by Simamora & Suryaman (2015), which concluded that taxpayer compliance has a positive and significant impact on tax revenue at the Pratama Tax Office in Cibinong.

CONCLUSIONS AND RECOMMENDATIONS

Based on the discussion presented, the following conclusions can be drawn:

1. From the taxpayer perspective, increasing tax awareness among individual taxpayers leads to higher taxpayer compliance. The more extensive the knowledge of tax regulations possessed by individual taxpayers, the higher their compliance. Stronger perceptions of tax equality and fairness also contribute positively to taxpayer compliance. Furthermore, the greater the willingness of taxpayers to bear the costs of tax administration, the higher the compliance observed at KPP Pratama Kota Malang.
2. From the tax office perspective, account representatives play a pivotal role in driving taxpayer compliance. The more effective account representatives are in delivering tax counseling, consultation, and supervision, the greater the compliance achieved. Improved fiscal service quality provided by KPP employees and more intensive tax socialization efforts both contribute significantly to higher taxpayer compliance.
3. From the regulator perspective, favorable tax regulations simplify procedures and help increase taxpayer compliance. Tax audits are proven to reinforce compliance, while the enforcement of fines and sanctions has a deterrent effect and encourages higher compliance levels.
4. Taxpayer compliance has a strong and positive impact on tax revenue. The higher the level of individual taxpayer compliance, the greater the income tax revenue collected at KPP Pratama Kota Malang.

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