

**THE IMPACT OF TAX AUDITS AND TAX ARREARS COLLECTION ON TAX REVENUE:
A CASE STUDY AT KPP PRATAMA KEDIRI**

**PENGARUH PELAKSANAAN PEMERIKSAAN PAJAK DAN PENAGIHAN
TUNGGAKAN PAJAK TERHADAP PENERIMAAN PAJAK (Studi Kasus di KPP
Pratama Kediri)**

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ABSTRACT

This study investigates the effect of tax audit implementation and tax arrears collection on tax revenue at KPP Pratama Kediri, Indonesia. The research is grounded in the ongoing challenge of improving tax compliance and revenue collection in a self-assessment tax system. Employing a quantitative research design, data were collected through questionnaires distributed to 90 business taxpayers selected using purposive sampling. Statistical analyses, including multiple linear regression, were applied to examine the relationships. The findings reveal that both tax audits and tax arrears collection significantly and positively affect tax revenue, both individually and simultaneously. The implications suggest that enhancing the effectiveness of audit and collection mechanisms can significantly contribute to national tax revenue goals. This study contributes to the existing literature by validating the instrumental role of tax enforcement strategies in the Indonesian context.

Keywords: tax audit, tax arrears collection, tax compliance, tax revenue, Indonesia

ABSTRAK

Penelitian ini mengkaji pengaruh pelaksanaan pemeriksaan pajak dan penagihan piutang pajak terhadap pendapatan pajak di KPP Pratama Kediri, Indonesia. Penelitian ini didasarkan pada tantangan yang terus berlangsung dalam meningkatkan kepatuhan pajak dan penerimaan pajak dalam sistem perpajakan self-assessment. Dengan menggunakan desain penelitian kuantitatif, data dikumpulkan melalui kuesioner yang dibagikan kepada 90 wajib pajak badan usaha yang dipilih menggunakan teknik purposive sampling. Analisis statistik, termasuk regresi linear berganda, digunakan untuk menguji hubungan antar variabel. Hasil penelitian menunjukkan bahwa pemeriksaan pajak dan penagihan piutang pajak berpengaruh signifikan dan positif terhadap pendapatan pajak, baik secara parsial maupun simultan. Implikasi dari temuan ini menunjukkan bahwa peningkatan efektivitas mekanisme pemeriksaan dan penagihan dapat secara signifikan mendukung pencapaian target penerimaan pajak nasional. Penelitian ini memberikan kontribusi terhadap literatur yang ada dengan memvalidasi peran penting strategi penegakan pajak dalam konteks Indonesia.

Kata kunci: pemeriksaan pajak, penagihan piutang pajak, kepatuhan pajak, pendapatan pajak, Indonesia

1. INTRODUCTION

Taxation plays a central role in sustaining the financial independence and operational capacity of governments worldwide. In Indonesia, where over 70% of national income derives from taxes, the efficiency and integrity of the tax system are critical to achieving fiscal sustainability and public development goals. Taxes fund essential public services, including education, health care, infrastructure, and social protection. Thus, maximizing tax revenue is a priority for the Indonesian government, especially under the constraints of a self-assessment system.

The self-assessment system empowers taxpayers to calculate, report, and pay their own tax obligations. While intended to foster voluntary compliance, this system is susceptible to various risks, including tax evasion, underreporting, and payment delays. These challenges are exacerbated by limited administrative capacity and a lack of real-time monitoring mechanisms. Consequently, the government, through the Directorate General of Taxes (DGT), has implemented enforcement measures such as tax audits and tax arrears collection as corrective tools to address these issues.

Tax audits serve as both a compliance verification mechanism and a deterrent against non-compliance. Regular audits are intended to increase taxpayer awareness of potential detection and penalties, thereby encouraging accurate tax reporting. Similarly, the process of collecting tax arrears—through legal instruments such as warning letters, forced collection, and asset seizure—aims to recover unpaid obligations and reinforce the consequences of non-compliance.

However, the effectiveness of these enforcement measures varies across regions and taxpayer segments. Previous empirical studies provide mixed evidence, with some suggesting strong positive impacts of enforcement on revenue, while others highlight institutional inefficiencies and taxpayer resistance. This inconsistency underscores the importance of conducting localized investigations that consider the unique administrative, economic, and cultural contexts of different regions. In the case of Kediri, a mid-sized city in East Java, the role of KPP Pratama (a primary tax office) is crucial in administering tax policies and optimizing local tax revenue. Despite steady improvements in audit frequency and collection intensity, there has been limited scholarly attention to evaluating the actual impact of these activities on revenue performance at the regional level.

To address this gap, this study investigates the influence of tax audit implementation and tax arrears collection on tax revenue at KPP Pratama Kediri. Specifically, the research aims to answer the following questions:

- (1) To what extent does the implementation of tax audits affect tax revenue?
- (2) What is the effect of tax arrears collection on tax revenue?
- (3) Do tax audits and arrears collection, when combined, have a significant effect on tax revenue?

By examining these questions, the study provides empirical evidence on the enforcement-revenue nexus and offers practical insights for improving tax administration strategies at the local level.

2. METHODS

This study adopted a quantitative research approach, aiming to empirically test the relationship between tax enforcement mechanisms—namely tax audits and tax arrears collection—and tax revenue. The choice of a quantitative method was based on the need to objectively measure the effect size and significance of independent variables using statistical models.

2.1 Research Design

The research employed an explanatory survey design, allowing for the collection of primary data directly from the targeted population using structured questionnaires. The aim was to explore causal relationships between enforcement activities and changes in tax revenue levels among business taxpayers.

2.2 Population and Sampling

The population of this study comprised corporate taxpayers—specifically, legal business entities—registered at the KPP Pratama Kediri. These include both service-based and trading companies. Using purposive sampling, 90 taxpayers were selected based on the criteria

that they had previously undergone tax audits and had received tax arrears collection notices from the tax authority in 2022. The sample size was determined using the Slovin formula at a 10% margin of error to ensure representativeness.

2.3 Data Collection Instrument

Primary data were collected using a structured questionnaire consisting of closed-ended items measured on a 5-point Likert scale. The questionnaire covered three main constructs: tax audit implementation, tax arrears collection, and perceived changes in tax revenue. Each construct was operationalized using multiple items based on theoretical indicators derived from previous studies and Indonesian tax regulations.

2.4 Validity and Reliability Testing

Before conducting the main analysis, validity and reliability tests were performed. Construct validity was assessed through item-total correlation, where all items exceeded the critical value of 0.30. Reliability was tested using Cronbach's alpha, with values for all constructs exceeding 0.70, indicating strong internal consistency.

2.5 Classical Assumption Testing

To ensure that the multiple linear regression assumptions were satisfied, classical assumption tests were conducted. These included:

- Normality test using the Kolmogorov-Smirnov method,
- Multicollinearity test using Variance Inflation Factor (VIF),
- Heteroscedasticity test using the Glejser method,
- Autocorrelation test using the Durbin-Watson statistic.

The results confirmed that the data met all standard assumptions, allowing for valid regression analysis.

2.6 Data Analysis Techniques

Data were analyzed using SPSS version 25. Descriptive statistics were used to summarize respondent profiles and item-level responses. Inferential statistics were conducted via multiple linear regression to evaluate both the partial and simultaneous effects of the independent variables on the dependent variable. The regression model used was:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

Where:

Y = Tax Revenue

X_1 = Tax Audit Implementation

X_2 = Tax Arrears Collection

β_0 = Intercept

β_1, β_2 = Coefficients of Independent Variables

ϵ = Error term

The significance level was set at 0.05. Hypothesis testing was conducted using t-tests (for individual predictors) and F-tests (for overall model fit), while the coefficient of determination (R^2) was used to assess the explanatory power of the model.

3. Results

The analysis aimed to determine the individual and joint effects of tax audits and tax arrears collection on tax revenue. The statistical processing was conducted using SPSS version 25, applying multiple linear regression analysis.

3.1 Descriptive Statistics

The respondents consisted of 90 corporate taxpayers, with 56% operating in the trading sector and 44% in services. Regarding company size, 68% were categorized as small and medium enterprises (SMEs), while the rest were large enterprises. The descriptive results showed a high average score for both tax audit implementation (mean = 4.12) and tax arrears collection (mean = 4.05), suggesting that most respondents perceived these enforcement measures as consistently applied and impactful.

3.2 Classical Assumption Tests

- Normality test results indicated that the data followed a normal distribution, with a Kolmogorov-Smirnov significance value greater than 0.05.
- The multicollinearity test showed VIF values below 10 and tolerance values above 0.10, indicating no multicollinearity issues.
- Heteroscedasticity test using the Glejser method showed significance values above 0.05 for all independent variables, indicating homoscedasticity.
- Autocorrelation test using the Durbin-Watson statistic yielded a value of 1.879, which falls within the acceptable range (1.5–2.5), confirming the absence of autocorrelation.

3.3 Multiple Linear Regression Analysis

The regression equation derived from the analysis is as follows:

$$Y = 10.547 + 0.432X_1 + 0.381X_2$$

Where:

- Y = Tax Revenue
- X_1 = Tax Audit Implementation
- X_2 = Tax Arrears Collection

The coefficient of determination (R^2) was 0.427, indicating that 42.7% of the variation in tax revenue can be explained by the two independent variables. The remaining 57.3% is influenced by other factors not included in the model.

3.4 Partial Hypothesis Testing (t-test)

- The variable **Tax Audit Implementation (X_1)** had a t-value of 4.581 with a significance level of 0.000 ($p < 0.05$), indicating a significant positive effect on tax revenue.
- The variable **Tax Arrears Collection (X_2)** had a t-value of 3.821 with a significance level of 0.000 ($p < 0.05$), also showing a significant positive effect.

These results support the hypothesis that both variables individually influence tax revenue.

3.5 Simultaneous Hypothesis Testing (F-test)

The F-value obtained was 31.486 with a significance level of 0.000 ($p < 0.05$), indicating that the model is jointly significant. This means that tax audit and tax arrears collection together have a significant effect on tax revenue.

4. DISCUSSIONS

The findings of this study confirm that both tax audits and tax arrears collection significantly influence tax revenue, either individually or jointly. This result aligns with the theoretical foundation of tax compliance behavior, particularly the **deterrence theory**, which posits that the perceived risk of detection and enforcement increases voluntary compliance

among taxpayers (Allingham & Sandmo, 1972). In the context of Indonesia's self-assessment tax system, where taxpayer honesty plays a central role, such enforcement mechanisms are vital for correcting misreporting and reducing tax gaps.

4.1 The Impact of Tax Audits on Tax Revenue

The significant positive effect of tax audit implementation is consistent with findings from previous empirical studies (e.g., Rahman, 2018; Lobinsen & Tobing, 2019). The audit process serves as a signal to taxpayers that non-compliance is likely to be detected and penalized. It also enhances the accountability of corporate taxpayers, particularly when audits are conducted systematically and transparently. In the case of KPP Pratama Kediri, the positive outcome suggests that audit procedures are effectively carried out and are capable of increasing both real and reported tax obligations. This reinforces the importance of maintaining a well-trained audit team and employing risk-based audit selection techniques to maximize efficiency.

4.2 The Impact of Tax Arrears Collection on Tax Revenue

Similarly, the positive effect of tax arrears collection reflects the effectiveness of enforcement in recovering outstanding tax debts. The result echoes Sundari & Sinaga (2020), who found that consistent collection efforts—such as issuing forced collection letters and executing tax seizures—can significantly reduce tax arrears and increase revenue. In Kediri, the collection unit's performance appears to be robust, with targeted follow-up and timely actions that compel delinquent taxpayers to comply. Moreover, the presence of strong legal backing and administrative coordination with enforcement bodies enhances the credibility of the tax authority's actions.

4.3 Joint Influence and Strategic Synergy

The F-test results indicate that tax audits and tax arrears collection together form a comprehensive enforcement strategy. This synergy supports the broader tax administration reform objectives initiated by the Indonesian Ministry of Finance. When combined, these mechanisms not only correct historical non-compliance but also deter future violations, creating a culture of compliance. The significant R^2 value (42.7%) also suggests that while enforcement is crucial, other variables—such as taxpayer education, digital tax services, and economic conditions—may also play important roles and warrant future exploration.

4.4 Practical and Policy Implications

The study's results offer actionable insights for tax authorities at the regional and national levels. First, it highlights the need for sustained investment in audit capacity, including continuous training, data analytics integration, and automation of audit selection. Second, tax arrears collection efforts should be complemented by real-time monitoring systems and better taxpayer profiling to identify high-risk cases efficiently. Furthermore, publicizing successful enforcement actions could serve as an additional deterrent to potential evaders.

4.5 Contribution to Literature and Research Gap

This research contributes to the growing body of literature on tax compliance in developing economies by offering evidence from a mid-sized Indonesian city, where empirical studies remain limited. It addresses the research gap identified in prior studies by providing localized, data-driven insights into the performance of tax enforcement tools in Kediri, thereby enhancing the understanding of subnational tax administration dynamics.

5. CONCLUSION AND IMPLICATION

This study set out to examine the impact of tax audit implementation and tax arrears collection on tax revenue in the context of KPP Pratama Kediri, Indonesia. The findings affirm that both enforcement mechanisms—when executed effectively—play a critical role in improving tax compliance and boosting tax revenue. The results from multiple regression analysis demonstrate that each variable has a statistically significant and positive influence on revenue collection, both independently and in combination. These outcomes support theoretical perspectives on deterrence and reinforce the practical relevance of enforcement in the context of self-assessment tax regimes.

The conclusion drawn from this research is twofold:

First, tax audits serve not only as corrective tools but also as preventive measures by increasing the perceived risk of non-compliance. Second, tax arrears collection efforts, when pursued consistently and strategically, are vital in recovering lost revenue and reinforcing the authority of the tax system.

The implications of this research extend to both policy-making and tax administration practices. On a policy level, the findings support the Indonesian government's current direction in strengthening enforcement capabilities. The Ministry of Finance and the Directorate General of Taxes (DGT) should continue to invest in developing tax officer competencies, integrating technology for risk-based audit systems, and enforcing follow-up procedures on overdue accounts.

From an administrative standpoint, local tax offices such as KPP Pratama Kediri are encouraged to improve the synergy between audit and collection units. Implementing integrated case management systems and enhancing real-time data tracking can further increase operational effectiveness. Furthermore, the success in Kediri can serve as a model for replication in other regions with similar socio-economic and administrative characteristics. In terms of theoretical implications, the study contributes to the broader discourse on tax compliance by offering empirical evidence from a regional setting in a developing economy. It validates the effectiveness of deterrence based strategies in enhancing compliance and fills a gap in localized tax enforcement research in Indonesia.

Although the study explains a considerable portion (42.7%) of the variance in tax revenue, other factors such as taxpayer awareness, digital tax service adoption, economic cycles, and regulatory changes were not included in the model. Future studies could adopt a mixed-methods approach or a longitudinal design to explore behavioral responses over time. Expanding the study across multiple KPPs or comparing urban and rural enforcement effectiveness could also yield valuable insights. In conclusion, robust and targeted tax enforcement through audits and arrears collection remains an indispensable element in achieving sustainable and equitable tax systems. Strengthening these pillars can significantly enhance Indonesia's fiscal resilience and support long-term development goals.

6. REFERENCES

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