FACTORS AFFECTING TAX REVENUE AT KPP PRATAMA TERNATE CITY

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Abstrak

Pajak mempunyai peranan penting dalam kehidupan bernegara dan terselenggaranya pembangunan. Penerimaan pajak diperlukan untuk hal ini. Pendapatan yang tidak sesuai target tentu akan menjadi kendala dalam proses pembangunan negara. Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh Transaksi E-Commerce, Pemeriksaan Pajak, Teknologi Informasi, Profesionalisme Account Representative dan Penerapan E-Tax terhadap Penerimaan Pajak pada KPP Pratama Kota Ternate. Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang terdaftar di KPP Pratama Kota Ternate. Metode pengambilan sampel yang digunakan adalah simple random sampling. dengan sampel sebanyak 399 responden dan menggunakan data primer. Alat uji yang digunakan adalah analisis regresi linier parsial (Partial Least Square/PLS). Hasil penelitian menunjukkan bahwa transaksi e-commerce tidak berpengaruh terhadap penerimaan pajak. Sedangkan Pemeriksaan, Teknologi Informasi, Profesionalisme Account Representative dan Penerapan e-Pajak berpengaruh terhadap Penerimaan Pajak.

Kata Kunci: e-commerce, pemeriksaan pajak, teknologi informasi, account representatif, e-tax, penerimaan pajak.

Abstract

Taxes have an important role in the life of the country and the implementation of development. Tax revenues are very much needed for this. Revenue that does not meet the target will certainly be an obstacle in the country's development process. The purpose of this research is to determine and analyze the influence of E-Commerce Transactions, Tax Audits, Information Technology, Account Representative Professionalism and E-Tax Applications on Tax Revenue at KPP Pratama Ternate City. The population in this study are individual taxpayers registered at KPP Pratama Ternate City. The sampling method used was simple random sampling. with a total sample of 399 respondents and using primary data. The test tool used is partial linear regression analysis (Partial Least Square/PLS). The research results show that e-commerce transactions have no effect on tax revenues. Meanwhile, audits, information technology, professionalism of account representatives and e-tax applications influence tax revenues.

Keywords : *E-Commerce, Tax Audit, Information Technology, Account Representative, E-Tax, Tax Revenue.*

INTRODUCTION

The Tax Service Office (KPP) Pratama Ternate, North Maluku, recorded tax revenue of IDR 1.2 trillion throughout 2020. Even in the midst of the Covid-19 pandemic, this figure increased by 5.74% compared to the previous year. Compared to 2019, this revenue experienced a growth of 5.74% from the target of 3.7%. In 2019, tax revenue at KPP Pratama Ternate amounted to Rp 1,191,887,513,374. The largest determining sector of tax revenue came from construction which contributed IDR 240,450,520,037 (19.03%). Followed by the mining and quarrying sector of IDR 187,464,373,257 (14.83%), the government administration sector and compulsory social security of IDR 160,080,404,913 (12.67%), the large trade and retail sector, repair and maintenance of cars and motorcycles IDR 122,887,651,140 (9.72%), and the processing industry sector of IDR 94,059,782,401 (7.44%). Meanwhile, for the realization of compliance of corporate taxpayers and individuals as many as 47,037 tax returns or 112% of the target of 42,016 tax returns (Ika, 2021)

This phenomenon shows that the progress that occurs must be maintained because it has a large influence or impact on the state and also to achieve the target is not an easy thing, because taxes are one of the sources of state revenue from the internal sector. Not only that, taxes are included in the largest source of state revenue in meeting state expenditures at this time because they are used to finance the administration of government, public services and national development. Non-tax sectors such as the oil and gas sector cannot be the main source of tax revenue because it cannot be renewed so that the state cannot achieve its goals if it is used as the main contribution in tax revenue (Khatwa et al., 2020).

Economic growth is very influential on tax revenue, because with increasing economic growth, the income spent in the community will be even greater, hence the need to increase tax revenue (Khatwa et al., 2020). Cooperation between the Directorate General of Taxes (DGT) and taxpayers is the factor that most affects tax revenue. In addition, with the current economic development that is increasingly advanced, there are several factors that also affect tax revenue, including transactions *e-commerce*, tax audit, information technology, *Professionalism* from *account representative* and applications *e-tax.*

E-commerce is an activity of disseminating, buying, selling, marketing goods and services through electronic systems such as the internet. Transaction *E-commerce* With tax revenue has an influence according to research Hanafie (2016); Nabilah and Angraini (2021), but according to research Amirudin and Sahrani (2021); Aprilianto and Hidayat (2020) transaction *E-commerce* With tax revenue has no influence.

Tax Audit is a series of activities to collect and process data, information and/or evidence carried out objectively and professionally based on an examination standard to test compliance with the fulfillment of tax obligations and/or for other purposes in order to implement the provisions of tax laws and regulations (Atarwaman, 2020). Tax audits and tax revenues have influence according to research (Agustin et al., 2020; Aprilianto & Hidayat, 2020; Atarwaman, 2020). But according to research Gunawan (2019); Kastolani and Ardiyanto (2017); Nabilah and Angraini (2021) Tax audits and tax revenues have no effect.

Information technology referred to here refers to modern tax administration systems. Modern tax administration is one of the results of tax changes in Indonesia which are carried out in a tiered and comprehensive way towards supervision, tax policy and the legal field. Research Harimulyono (2008) Shows information technology and tax revenue have an influence. But research Suryani (2019) Shows information technology and tax revenue have no influence.

Account Representative Professionalism It is a high professional attitude shown to taxpayers, so that taxpayers will feel satisfied. Taxpayers who are satisfied with the services provided by account representatives will further encourage taxpayers' desire to pay taxes and increase tax revenue.

Account Representative Professionalism And tax revenue has an influence according to research (Khatwa et al., 2020; Suryani, 2019)**.**

Application *e-tax* is a tax payment application system that aims to make it easier for taxpayers to pay their taxes. Research Suryani (2019) Show application *e-tax* and tax revenue has an influence. But according to research Khatwa et al. (2020) Show application *e-tax* And tax revenue has no influence.

This research is a replication of Nabilah and Angraini (2021), As for the differences of this study with reference research, including; First, there are differences in research locations. The location in this study was carried out at KPP Pratama Ternate, while the location in the previous study was carried out at KPP Pratama Kebon Jeruk Dua. Second, in previous studies only used 3 variables, namely, Transactions *E-commerce*, Tax supervision and audit. However, researchers did not take the supervisory variable because supervision was included in the examination section. So that researchers add 3 variables including, Information Technology, Professionalism *Account Representative* and Application *E-Tax* as an additional variable to influence tax revenue.

LITERATURE REVIEW

Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a theory developed by Davis (1989), which is used to examine the effect of early acceptance of the use of information technology systems. According to Davis (1989) behavior using Information Technology begins with a perception of benefits (*usefulness*) and perceptions of ease of use of information technology (*ease of use*). TAM found that usability perception (*usefulness*) also affects the perception of ease of use of information technology but does not apply otherwise. Thus, as long as the individual feels that the system can be useful in his tasks, he will intend to use it regardless of whether it is easy or not easy to use (Herina & Nensi, 2017).

Attribution Theory

The theory of attribution is put forward by Kelley (1973) which is a development of attribution theory proposed by Heider (1958). This theory explains that when an individual observes a person's behavior, the individual attempts to determine whether the behavior is internally caused where the behavior is believed to be under one's own control or externally caused behavior that is considered to have been coerced by the situation. Attribution theory is considered to support this research because knowing taxpayer behavior caused internally or externally can help the government in making strategic steps in increasing tax revenue.

Tax Revenue

Tax revenue is the amount of public contribution collected based on the law received by the state as a source of revenue that can be obtained continuously and can be developed optimally in a period that will be used for state purposes for the greatest prosperity of the people (Giroth et al., 2016). The role of tax revenue is very important for development independence, because taxes are one of the most important sources of state revenue from within the country apart from oil and gas to fund the State Budget (APBN).

E-Commerce Transactions

E-commerce is a mechanism for buying and selling transactions using internet facilities as a medium of communication (Aprilianto & Hidayat, 2020). Income tax collection arrangements on transactions *e-commerce* regulated in the Circular Letter of the Director General of Taxes Number Se-62 / PJ / 2013 concerning Affirmation of Tax Provisions on Transactions *E-commerce* and Circular Letter of the Director General of Taxes Number Se-06/PJ/2015 concerning Withholding and/or Collection of Income Tax on Transactions E-commerce.

Tax Audits

Tax audit according to Law Number 28 of 2007 Article 29 and Regulation of the Minister of Finance Number: 17 / PMK.03 / 2013 dated January 7, 2013 is a series of activities to collect and process data, information and / or evidence carried out objectively and professionally based on an examination standard to test compliance with the fulfillment of tax obligations and / or for other purposes in order to implement the provisions of tax laws and regulations (Amilin, 2016).

Information Technology

Information technology referred to here is information technology in the modern tax administration system. Modern tax administration is one of the results of tax changes in Indonesia which are carried out in a tiered and comprehensive way towards supervision, tax policy and the legal field. The existence of a modern tax administration system aims to obtain tax revenue targets, and make a change in the tax paradigm even better (Septriliani & Ismatullah, 2021).

Account Representative Professionalism

Account Representative (AR) has the authority to supervise a number of taxpayers and provide assistance and appeals to taxpayers to create professionalism and increase work productivity so that its implementation is more direct and on target. A *Account Representative* (AR) has access to taxpayer accounts *Online.* Function *Account Representative* (AR) is necessary to provide maximum services to citizens or tax-paying citizens.

E-Tax Application

E-Tax is a system and technology used in taxation at this time. The goal is to facilitate and improve tax services to the public to increase tax revenue. Regulation of the Ministry of Finance of the Republic of Indonesia Number 115 / PMK.05 / 2017 namely Information Technology that utilizes electronics (*e-tax*) online regulated by the Tax Revenue System electronically.

Hypothesis Development

The Effect of E-Commerce Transactions on Tax Revenue

Global definition of *e-commerce* is all forms of trade transactions in goods or services carried out electronically and one of the media used in *e-commerce* is the internet. Transaction *e-commerce* In theory *Acceptance Model* (TAM) is very relevant to explain the behavior of taxpayers in fulfilling their tax obligations. If the individual believes that the use of *e-commerce* It is easy to use and can provide benefits so individuals will use it sustainably. From these profits, it can provide encouragement for the seller to pay taxes so that tax revenue is more optimal. This is supported by research Hanafie (2016); Nabilah and Angraini (2021); and Utomo (2013) which states that the Transaction *E-commerce* influence on Tax Revenue. Based on this explanation, the researcher proposed a hypothesis:

H1 : *E-commerce* Transactions affect Tax Revenue

The Effect of Tax Audit on Tax Revenue

Tax audit is a series of activities searching, collecting, processing data and / or other information to test compliance with the fulfillment of tax obligations and other purposes in order to implement the provisions of tax laws and regulations (Atarwaman, 2020). Related to attribution theory which holds the view that when individuals analyze the actions of others, there is a tendency to process them to decide whether the actions they observe are driven by internal factors within the perpetrator or if they come from external factors that are outside the perpetrator. Therefore, it is important to conduct a tax audit. Which means that the higher the tax audit carried out by the fiscus, the tax revenue will increase (Wijayanto, 2012). Backed by research Agustin et al. (2020); Aprilianto and Hidayat (2020); and Atarwaman (2020) which shows the results that the tax audit has an effect on tax revenue. Based on this explanation, the researcher proposed a hypothesis:

H2 : Tax Audit affects Tax Revenue

The Effect of Information Technology on Tax Revenue

Information technology referred to in this study is information technology in modern tax administration systems. The existence of a modern tax administration system aims to obtain tax revenue targets, and make a change in the tax paradigm even better (Sari & Jati, 2019). Information technology can be attributed to theory *Technology Acceptance Model* (TAM). Because this theory sees the influence of the acceptance of a system through the perception of usefulness and ease of users. Maria (2013) Explain the demand for increased revenue, the need for tax reform from various aspects in order for the system and policies on taxes to be more perfect from time to time and can optimize tax revenue or tax revenue. This is supported by research conducted by Harimulyono (2008) which shows that information technology in the modern tax administration system affects tax revenue. Based on this explanation, the researcher proposed a hypothesis:

H3 : Information Technology affects Tax Revenue

The Effect of *Account Representative Professionalism* on Tax Revenue

According to the Directorate General of Taxes in 2008 Account Representative (AR) is an employee of the Directorate General of Taxes (DGT) who is given the trust, authority and responsibility to provide services, guidance, and supervision directly to certain taxpayers (Ningsih, 2018). Attribution theory can be attributed to professionalism *account representative.* Because this theory explains how individuals can provide explanations for actions they take against others as well as against themselves. *Account Representative* (AR) allows it to be an external factor for taxpayers in fulfilling their tax obligations. Because if AR is able to perform its duties or responsibilities that have been given professionally, it will have a good impact on taxpayers, namely feeling satisfied with the services provided. This is in line with previous research conducted by Khatwa et al. (2020) and Suryani (2019) demonstrate that professionalism *Account Reprsentative* affect tax revenue. Based on this explanation, the researcher proposed a hypothesis:

H4 : *Account Representative Professionalism* affects Tax Revenue

The Effect of E-Tak Application on Tax Revenue

E-Tax is a means of tax services provided by the Directorate General of Taxes electronically to serve the public. The purpose of creating this service system is to facilitate and improve tax services, especially in tax revenue (Putri, 2018). Theory *Technology Acceptance Model* (TAM) can be associated with an application *E-tax.* Theory *Technology Acceptance Model* (TAM) which sees the influence of receiving a system through the perception of usefulness and ease of users. Then from the perception of ease of users, this system was created with the aim of making it easier for taxpayers to complete their tax obligations so that it can be ensured that the use of this system is easy to understand. Results of previous research conducted by Khatwa et al. (2020); Rachdianti et al. (2016); and Suryani (2019) indicates that Application *E-tax* affect tax revenue. Based on this explanation, the researcher proposed a hypothesis:

H5 : *Account Representative Professionalism* affects Tax Revenue

The frame of mind used as a basis for developing hypotheses can be seen in the following figure:

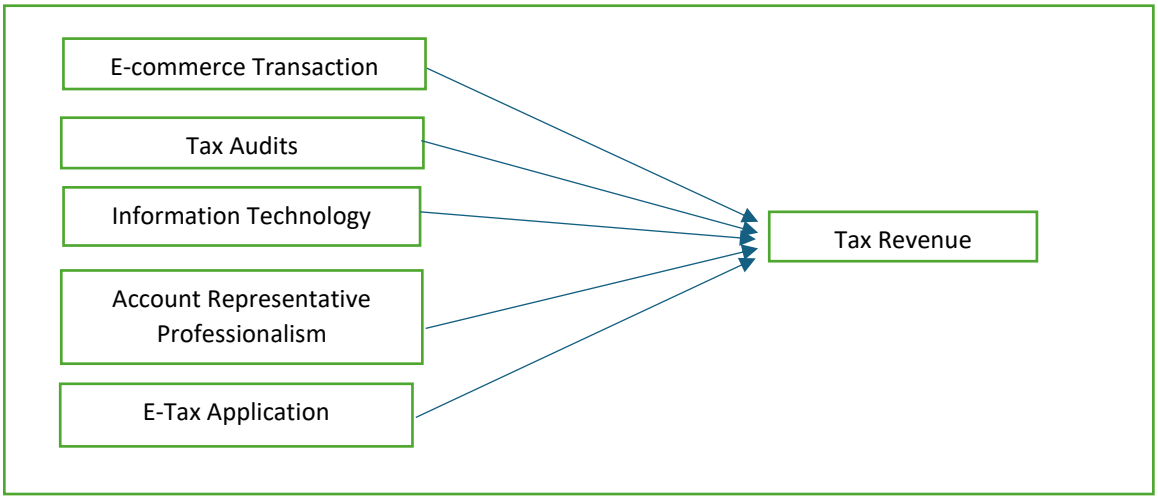

Figure 1: Research Framework

Source: Nabilah and Angraini, 2021, developed by researchers

RESEARCH METHODS

The population in this study is all Individual Taxpayers in KPP Pratama Ternate. From data taken at the Ternate Pratama Tax Service Office, there are 191,753 taxpayers currently registered with the Ternate Pratama KPP. In this study researchers used the method *Simple random sampling* which is done by taking sample members from the population randomly without regard to the average and all populations are considered equal with the aim of obtaining a sample that *Representative* (Sugiyono, 2016:82). After calculating using the slovin formula, The sample obtained was 399 individual taxpayers. The data collection method used in this study is a questionnaire or questionnaire The data collection technique in this study uses a survey technique by distributing questionnaires directly to respondents, namely individual taxpayers registered with KPP Pratama Ternate and distributing them in online form (google form).

The analysis model in this study uses the SEM-PLS (*Structural Equation Modeling-Partial Least Squares*) Reflective Model analysis model to test the eight hypotheses proposed in this study. Each hypothesis will be analyzed using SmartPLS 3.3.3 software. The regression equation model used is Multiple Linear Regression. The equation used is as follows.

$$Y = \beta 1\, X1 + \beta 2\, X2 + \beta 3\, X3 + \beta 4\, X4 + \beta 5\, X_5 + e$$

Information:

Y = Tax Revenue
β = Regression Coefficient
X1 = Transaction *E-Commerce*
X2 = Tax Audit
X3 = Information Technology
X4 = Professionalism *Account Representative*
X5 = Application *E-Tax*
e = Standard error

Variant-based structural equation modeling (i.e., PLS-SEM) is mainly used for exploratory research and theory development Hair et al. (2019:764). Hair et al. (2019: 764) explained that PLS-SEM (*Partial Least Square Structural Equation Model*) is a variant-based structural equation analysis that can simultaneously test measurement models (*Outer Model*) as well as structural model testing

(*Inner Model*). Measurement Model Evaluation is used for validity and reliability tests, while structural model evaluation is used for causality tests (hypothesis testing with predictive models).

Analysis of the outer model on reflective indicators, carried out through several tests, namely (a) *convergent validity*, (b) *discriminant validity* and (c) *Internal Consistency*. After confirming that the construct measurement is reliable and valid, the next step is to evaluate the structural model. In structural model evaluation, there are several steps, namely checking the level *collinearity*, R-level measurement^2, F2 level measurement *effect size*, Q level measurement^2, model conformity evaluation (*Fit model*), and finally model parameter significance testing (hypothesis testing).

Variable Operational Definition

Tax Revenue

Tax revenue is measured using an instrument developed by Desa (2016) with indicators: the role of tax revenue, sources of tax revenue, and efforts to increase state revenue. It consists of 8 statements using Likert Scale types 1 to 5. The research score used for each question is Value 1 = Strongly Disagree, Value 2 = Disagree, Value 3 = Neutral, Value 4 = Agree and Value 5 = Strongly Agree.

E-Commerce Transactions

Transaction *E-commerce* measured using instruments developed by Nabilah and Angraini (2021) with indicators: Quality of Service *e-commerce*function *e-commerce*benefit *e-commerce*, advantages and disadvantages *e-commerce*Ease *e-commerce*Satisfaction *e-commerce*, and security *e-commerce.* TFounding of 6 statements using Likert Scale types 1 to 5. The research score used for each question is Value 1 = Strongly Disagree, Value 2 = Disagree, Value 3 = Neutral, Value 4 = Agree and Value 5 = Strongly Agree.

Tax Audits

Tax audits are measured using instruments developed by Nabilah and Angraini (2021) with indicators: Tax audit standards, tax audit functions, testing compliance with tax obligations, special examinations, inspection purposes, and inspection objections. Tconsists of 10 statements using Likert Scale types 1 to 5. The research score used for each question is Value 1 = Strongly Disagree, Value 2 = Disagree, Value 3 = Neutral, Value 4 = Agree and Value 5 = Strongly Agree.

Information Technology

Modern tax administration systems are measured using instruments developed by (Noviana & Parjiana, 2015) with Indicators: organizational structure, improvement of business processes through the use of communication and information technology, improvement of human resource management, and implementation *good governance.* It consists of 12 statements using Likert Scale types 1 to 5. The research score used for each question is Value 1 = Strongly Disagree, Value 2 = Disagree, Value 3 = Neutral, Value 4 = Agree and Value 5 = Strongly Agree.

Account Representative Professionalism

Account Representative *professionalism* is measured using instruments developed by Widayati and Adjis (2019) with indicators: understanding of tax provisions, excellent service, supervising the fulfillment of taxpayer tax obligations, communicative, and responsive. Tconsists of 6 statements using Likert Scale types 1 to 5. The research score used for each question is Value 1 = Strongly Disagree, Value 2 = Disagree, Value 3 = Neutral, Value 4 = Agree and Value 5 = Strongly Agree.

E-Tax Application

The E-tax application is measured using an instrument developed by Alexandra (2021) with indicators: the usefulness of *e-tax* in assisting tax activities, understanding the use of *e-tax,* the necessity in using *e-tax,* ease of interacting with *e-tax*, ease of use of *e-tax*, and effective and efficient

use of *e-tax*. It consists of 6 statements using Likert Scale types 1 to 5. The research score used for each question is Value 1 = Strongly Disagree, Value 2 = Disagree, Value 3 = Neutral, Value 4 = Agree and Value 5 = Strongly Agree.

RESULT AND DISCUSSION

Respondent Demographics

Table 1. Respondent Demographics

Information	Sum	Percentage
1. Age		
17-23 Years	23 people	7,1
24-30 Years	74 people	22,8
31-37 Years	52 people	16,0
38-44 Years	73 people	22,5
45-51 Years	58 people	17,9
>52 Years	44 people	13,6
2. Gender		
Man	151 people	46,6
Woman	173 people	53,4
3. Types of Jobs		
Civil servants	243 people	75,0
Private	43 people	13,3
Police	13 people	4,0
Self employed	8 persons	2,5
Other	17 people	5,2
4. Recent Education		
High School	58 people	17,9
S1	181people	55,9
S2	81 people	25,0
S3	4 persons	1,2

Source: Processed primary data, 2022

Based on the data in Table 1, the number of respondents by age category is divided into 6 groups, dominated by respondents with an age range of 24-30 totaling 73 people (22.8%). Based on descriptive demographics, it can be seen that the most gender is female, which is 173 (53.4%). For the category of types of work divided into 5 types, dominated by the category of civil servants amounting to 243 people or 75.0%. Based on the level of education, it was dominated by respondents with the S1 education category as many as 181 people or 55.9%.

Descriptive Statistics

Table 2. Descriptive Statistics

	N	Theoretical Range		Actual Range		Mean	Std. Deviation
		Min	Max	Min	Max		
E-commerce Transactions	324	6,00	30,00	9,00	30,00	27.46	2.110
Tax Audits	324	10,00	50,00	30,00	50,00	28.45	1.570
Information Technology	324	12,00	60,00	36,00	60,00	28.02	1.918
AR Professionalism	324	6,00	30,00	18,00	30,00	27.55	2.263

E-tax *Application*	324	6,00	30,00	14,00	30,00	24.48	2.875
Tax Revenue	324	8,00	40,00	11,00	40,00	36.38	1.715
Valid N (listwise)	324						

Source: Processed primary data, 2022

Based on the descriptive statistical analysis in Table 2. illustrates that: For *E-Commerce* Transaction variables have a minimum value of 9.00 while the maximum value is 30.00. E-Commerce Transaction variable data has a mean value of 27.46 with a standard deviation of 2,110. This shows *The E-Commerce* transaction is classified as good. The Tax Audit variable has a minimum value of 30.00 while the maximum value is 50.00. The Tax Audit variable data has a calculated average value (*mean*) of 28.45 with a standard deviation of 1,570. this shows that the Tax Audit is classified as good. The Information Technology variable also showed a minimum value of 36.00 and a maximum value of 60.00 with an average value obtained from 324 observations of 28.02. While the standard deviation value is 1,918. This shows that Information Technology is classified as good. The variable Professionalism *Account Represntative* shows a minimum value of 18.00 and a maximum value of 30.00 with an average value obtained from 324 observations of 27.55. While the standard deviation value is 2.263. this shows that the professionalism *of the Represntative Account* is relatively good. The *E-Tax* Application variable has a minimum value of 14.00 while the maximum value is 30.00. The variable data *of the E-Tax* Application has a mean value of 24.48 with a standard deviation of 2,875. this shows that the *E-Tax* Application is classified as good. And the variable Tax Revenue has a minimum value of 11.00 while the maximum value is 40.00. Tax Revenue variable data has a calculated average value (*mean*) of 36.38 with a standard deviation of 1,715. this shows that the tax revenue is classified as good.

Frequency Distribution

Table 3. Variable Frequency Distribution *of E-Commerce Transactions*

No	Answer Score	Variable Statement Item X1						Total
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	
1	STS	0	0	1	1	0	1	3
2	TS	1	1	3	4	2	0	11
3	N	46	83	5	15	17	27	193
4	S	193	139	133	222	214	159	1060
5	SS	84	101	182	82	91	137	677
	Total	324	324	324	324	324	324	1944

Source: Processed Primary Data, 2022

Based on Table 3. It is known that the total answer to the transaction variable statement *e-commerce* a total of 3 strongly disagree, 11 disagree, 193 neutral, 1060 agree, and 677 strongly agree.

Table 4. Variable Frequency Distribution of Tax Audits

No	Answer Score	Variable Statement Item X2										Total
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	
1	STS	0	0	0	0	0	0	0	0	0	1	1
2	TS	0	14	1	0	1	1	1	4	1	0	24
3	N	22	23	16	10	20	24	38	61	94	43	351

4	S	280	171	110	143	196	208	187	176	130	145	1686
5	SS	82	116	197	171	107	90	98	83	99	135	1178
	Total	324	324	324	324	324	324	324	324	324	324	3240

Source: Processed Primary Data, 2022

Based on Table 4. It is known that the total answers to the variable statement of Tax Audit are 1 Strongly Disagree, 24 Disagree, 351 Neutral, 1686 Agree, and 1178 Strongly Agree.

Table 5. Information Technology Variable Frequency Distribution

No	Answer Score	Variable Statement Item X3												Total
		X3.1	X3.2	X3.4	X3.5	X3.6	X3.6	X3.7	X3.8	X3.9	X3.10	X3.11	X3.12	
1	STS	1	0	0	0	0	0	0	0	0	0	0	0	1
2	TS	23	96	77	3	0	1	1	0	0	2	1	0	204
3	N	36	31	48	85	25	23	20	8	38	122	115	108	659
4	S	186	121	130	145	222	229	219	224	205	127	135	144	2087
5	SS	78	76	69	91	77	71	84	92	81	73	73	72	937
	Total	324	324	324	324	324	324	324	324	324	324	324	324	3888

Source: Processed Primary Data, 2022)

Based on Table 5. It is known that the total answers to Information Technology variable statements were 1 Strongly Disagree, 204 Disagree, 659 Neutral, 2087 Agree and 937 Strongly Agree.

Table 6. Variable Frequency Distribution *of Account Representative Professionalism*

No	Answer Score	Variable Statement Item X4						Total
		X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	
1	STS	0	0	0	0	0	0	0
2	TS	0	1	0	0	0	0	1
3	N	45	53	44	42	39	52	275
4	S	180	179	185	186	179	160	1069
5	SS	99	91	95	96	106	324	811
	Total	324	324	324	324	324	324	1944

Source: Processed Primary Data, 2022

Based on Table 6. it is known that the total answer to the variable statement Professionalism *Account Representative* a total of 1 Disapprove, 275 Neutral, 1069 Agree, and 811 Strongly Agree

Table 7. Variable Frequency Distribution of E-Tax *Applications*

No	Answer Score	Variabel Statement Item X5						Total
		X5.1	X5.2	X5.3	X5.4	X5.5	X5.6	
1	STS	0	0	0	0	0	0	0
2	TS	0	9	11	6	67	68	161
3	N	146	148	100	153	99	97	743
4	S	105	102	175	118	98	111	709
5	SS	73	65	38	47	60	48	331
	Total	324	324	324	324	324	324	1944

Source: Processed Primary Data, 2022)

Based on Table 7. it is known that the total answers to the variable statements of *the E-Tax* Application are 161 Disapprove, 743 Neutral, 709 Agree, and 331 Strongly Agree.

Table 8. Variable Frequency Distribution of Tax Revenue

No	Answer Score	Variabel Statement Item X2								Total
		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	
1	STS	2	3	2	0	2	3	1	3	16
2	TS	1	1	82	2	1	66	2	2	157
3	N	4	107	34	21	11	36	93	107	413
4	S	194	92	105	210	171	121	130	110	1133
5	SS	123	121	101	91	139	98	98	102	873
	Total	324	324	324	324	324	324	324	324	2592

Source: Processed Primary Data, 2022

Based on Table 8. It is known that the total answers to the variable statement of Tax Revenue were 16 Strongly Disagree, 157 Disagree, 413 Neutral, 1133 Agree, and 873 Strongly Agree.

Outer Model

Convergent Validity Testing

Rule of thumb The ones used for convergent validity are *outer loading* > 0.70 in but in the research of Chin et al. (2003) the value of ≥ 0.50 can be said to be valid and AVE ≥ 0.5. Test results *Convergent validity* Each statement item is presented in the following table:

Table 9. *Outer loading* of Tax Revenue

Indicators	*Outer Loading*	Information
Y1.1	0,814	Valid
Y1.2	0,939	Valid
Y1.3	0,919	Valid
Y1.4	0,702	Valid
Y1.5	0,842	Valid
Y1.6	0,857	Valid
Y1.7	0,887	Valid
Y1.8	0,867	Valid

Source : Data processed by researchers, 2022

Table 9. indicates that the value *outer loading* From each item the statement has exceeded the standard which is > 0.5. Therefore, all statement items are declared valid and can proceed to the next test.

Table 10. *Outer loading* of E-Commerce *Transactions*

Indicators	*Outer Loading*	Information
X1.1	0,779	Valid
X1.2	0,766	Valid
X1.4	0,838	Valid
X1.5	0,680	Valid

Source : Data processed by researchers, 2022

Table 10. indicates that the value *outer loading* From each item the statement has exceeded the standard which is > 0.5. Therefore, all statement items are declared valid and can proceed to the next test.

Table 11. *Outer loading* Tax Audit

Indicators	*Outer Loading*	Information
X2.1	0,816	Valid
X2.2	0,584	Valid
X2.5	0,745	Valid
X2.6	0,792	Valid
X2.7	0,777	Valid
X2.8	0,745	Valid
X2.9	0,756	Valid

Source : Data processed by researchers (2022)

Table 11. indicates that the value *outer loading* From each item the statement has exceeded the standard which is > 0.5. Therefore, all statement items are declared valid and can proceed to the next test.

Table 12. *Outer loading* Information Technology

Indicators	*Outer Loading*	Information
X3.1	0,639	Valid
X3.2	0,910	Valid
X3.3	0,859	Valid
X3.4	0,848	Valid
X3.5	0,891	Valid
X3.6	0,837	Valid
X3.7	0,825	Valid
X3.8	0,694	Valid
X3.9	0,605	Valid
X3.10	0,705	Valid
X3.11	0,747	Valid
X3.12	0,728	Valid

Source : Data processed by researchers, 2022

Table 12. indicates that the value *outer loading* From each item the statement has exceeded the standard which is > 0.5. Therefore, all statement items are declared valid and can proceed to the next test.

Table 13. *Outer loading Professionalism Account Representative*

Indicators	*Outer Loading*	Information
X4.1	0,903	Valid
X4.2	0,888	Valid
X4.3	0,935	Valid
X4.4	0,946	Valid
X4.5	0,928	Valid
X4.6	0,893	Valid

Source : Data processed by researchers, 2022

Table 13. indicates that the value *outer loading* From each item the statement has exceeded the standard which is > 0.5. Therefore, all statement items are declared valid and can proceed to the next test.

Table 14. *Outer loading* of E-Tax Application

Indicators	*Outer Loading*	Information
X5.1	0,908	Valid
X5.2	0,846	Valid
X5.3	0,551	Valid
X5.4	0,947	Valid
X5.5	0,936	Valid
X5.6	0,919	Valid

Source : Data processed by researchers (2022)

Table 14. indicates that the value *outer loading* From each item the statement has exceeded the standard which is > 0.5. Therefore, all statement items are declared valid and can proceed to the next test.

Table 15. *Average Variance Extracted*

Variable	Average Extracted Variance (AVE)
E-commerce Transactions	0,590
Tax Audits	0,560
Information Technology	0,608
AR professionalism	0,839
E-tax *Application*	0,743
Tax Revenue	0,733

Source : Data processed by researchers (2022)

Table 15. indicates that the value *Average Variance Extracted* From each item the statement has exceeded the standard which is > 0.5. Therefore, all statement items are declared valid and can proceed to further testing

The following are pictures before and after *convergent validity testing*.

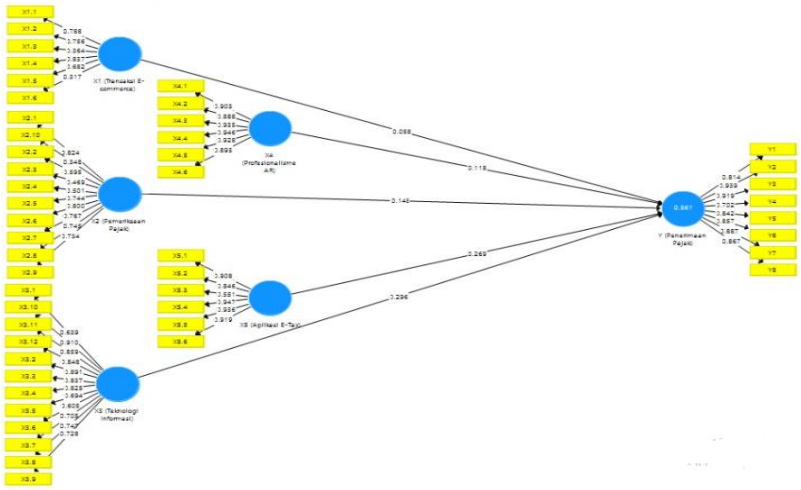

Figure 2. Before *Convergent Validity*
Source : SmartPLS 3.3.3, 2022

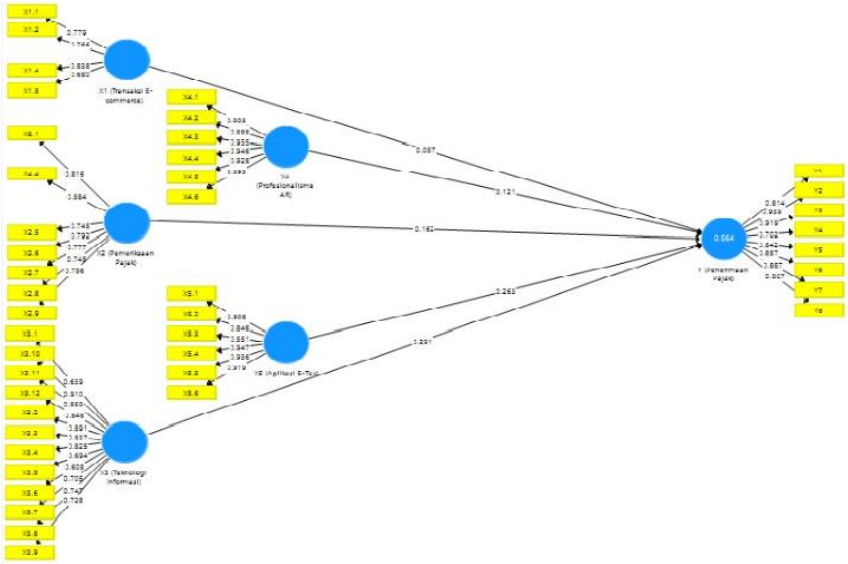

Figure 3. Before *Convergent Validity*
Source : SmartPLS 3.3.3, 2022

Based on the test results in Figure 2 and Figure 3, it is known that from 40 items, only 35 indicators on the research variable can meet an *outer loading* value greater than 0.50 and also an AVE value greater than 0.50. So that of the 40 indicators, only 35 indicators are valid in the *convergent validity test,* 5 invalid indicators are not included in the next test or eliminated.

Discriminant validity *testing*

Table 16. *Fornel-Lacker Criterion*

Variable	TE (X1)	PP (X2)	IT (X3)	PAR (X4)	AE (X5)	PP (Y)
TE (X1)	0,768					
PP (X2)	0,672	0,748				
IT (X3)	0,725	0,633	0,780			
PAR (X4)	0,380	0,336	0,444	0,916		
AE (X5)	0,623	0,559	0,817	0,443	0,862	
PP (Y)	0,587	0,573	0,704	0,443	0,681	0,856

Source : Data processed by researchers, 2022

Table 16 shows that the interaction of variables with the same variable is greater than the interaction of variables with other variables. This shows that no correlation has occurred so it can proceed to further testing.

Table 17. HTMT

Variable	TE (X1)	PP (X2)	IT (X3)	PAR (X4)	AE (X5)	PP (Y)
TE (X1)						
PP (X2)	0,809					
IT (X3)	0,814	0,701				
PAR (X4)	0,412	0,367	0,486			
AE (X5)	0,681	0,620	0,844	0,489		
PP (Y)	0,637	0,634	0,713	0,466	0,702	

Source : Data processed by researchers, 2022

Table 17 shows that the value of interaction between all variables is in accordance with the specified standard, which is ≤ 0.90. This shows that the estimated actual correlation between the two constructions is so reliable that it can proceed to further testing because the conditions have been met.

Internal consistency *testing*

Table 18. *Internal Consistency*

Variable	*Intenal Consistency*	
	Cronbach's Alpha	***Composite Reliability***
TE (X1)	0,776	0,851
PP (X2)	0,867	0,898
IT (X3)	0,941	0,948
PAR (X4)	0,961	0,969
AE (X5)	0,927	0,944
PP (Y)	0,947	0,956

Source : Data processed by researchers, 2022

Table 18 shows that the values *Internal Consistency* Each research variable has a value *Cronbach's Alpha* more than 0.60 and value *Composite Reliability* more than 0.70. Thus it can be concluded that each of the transaction variables *e*-commerce, tax audit, information technology, professionalism *account representative*application *e-tax* and tax revenue has met good reliability.

***Inner Model* (Structural Model)**

Collinearity *measurement*

Table 19. *Internal Consistency*

Variable	*Tolerance*	Information
TE (X1)	2,522	No collinearity
PP (X2)	1,999	No collinearity
IT (X3)	4,053	No collinearity
PAR (X4)	1,287	No collinearity
AE (X5)	3,106	No collinearity

Source : Data processed by researchers, 2022

Measurement *of Coefficients of Determination (R-Square)*

Based on data that has been processed using PLS, an R value is generated^2 adjusted by 0.557, means that the percentage of the effect of the transaction *e-commerce*, tax audit, information technology, professionalism *account representative* and applications *e-tax* The tax revenue was 55.7%, while the remaining 44.3% was explained by other variables. R value^2 Adjusted by 0.557 is included in the moderate category or strong enough, this indicates that the transaction *e-commerce*, tax audit, information technology, professionalism *account representative* and applications *e-tax* is already strong enough.

Measurement *of f2 effect size*

Table 20. *Internal Consistency*

Independent Variables	F2	Information
TE (X1)	0,003	Small
PP (X2)	0,030	Small
IT (X3)	0,048	Small
PAR (X4)	0,026	Small
AE (X5)	0,051	Small

Source : Data processed by researchers, 2022

Predictive Relevance (Q-Square) *Measurement*

The results of PLS analysis produce a value of Q^2 A 0.406 that meets the criteria of more than a value of 0, can then be classified as *predictive relevance* which is large, meaning variable e-commerce transactions, tax audits, information technology, *Account Representative Professionalism*, and the application of e-tax to tax revenue is considered to have a large predictive of tax revenue.

Hypothesis testing with *path coefficients*

Table 21. Path Coefficient *Analysis*

Hip	Information	Coefficient	T. Stat	P Values	Direction	Information
H1	TE -> Tax Revenue	0,057	0,698	0,486	+	Insignificant
H2	PP -> Tax Revenue	0,162	2,720	0,007	+	Significant
H3	IT -> Tax Revenue	0,291	3,641	0,000	+	Significant
H4	PAR -> Tax Revenue	0,121	2,650	0,008	+	Significant
H5	AE -> Tax Revenue	0,263	4,203	0,000	+	Significant

Source : Data processed by researchers, 2022

DISCUSSION

The Effect of *E-Commerce* Transactions on Tax Revenue

The results showed that e-commerce transactions had no effect on tax revenue. Thus, the first hypothesis is empirically rejected. The results of this study are not in line with the results of research conducted by Nabilah and Angraini (2021), Hanafie (2016) and Wahyuni (2011) which states that e-commerce transactions affect tax revenue. However, the results of this study are in line with research conducted by Aprilianto and Hidayat (2020) and Amirudin and Sahrani (2021) which shows the result that e-commerce transactions have no effect on tax revenue. This is because there are still some traders *e-commerce* who evade their tax obligations despite getting large profits. Tax avoidance hurts the country, and can have a domino effect of increasing economic inequality in society. As a form of prevention and resolution of the problem, effective solutions are needed to prevent the occurrence of a prolonged negative domino effect. The government so far has a regulation regulating the trade of goods in electronic transactions through the Minister of Trade Regulation Number 50 of 2020 concerning Provisions for Business Licensing, Advertising, Coaching, and Supervision of Business Actors in Trading Through Electronic Systems, but it will still be revised because it needs to coordinate with other relevant agencies.

The Effect of Tax Audit on Tax Revenue

The results showed that the examination had an effect on tax revenue. Thus, the second hypothesis is acceptable. in line with research Atarwaman (2020) and Wijayanto (2012) which reveals that the more tax inspectors who conduct tax audits, the more tax revenue will increase. In accordance with its duties and functions, the Tax Audit collects and processes data, information and/or evidence carried out objectively and professionally based on an examination standard to test compliance with the fulfillment of tax obligations and/or for other purposes in order to implement tax laws and regulations. The results of this study are supported by attribution theory which explains that when individuals analyze the actions of others, there is a tendency to process them to decide whether the actions they observe are driven by internal factors within the perpetrator or whether they come from external factors that are outside the perpetrator.

The Effect of Information Technology on Tax Revenue

Based on the results of the tests carried out, it proves that the third hypothesis is acceptable. That is, the modern tax administration system affects tax revenue. The results of this study are in

accordance with research conducted by Harimulyono (2008) which states that the modern tax administration system affects tax revenue. This result is also supported by tam theory which states that seeing the influence of the acceptance of a technological system can be seen through the perception of usefulness and ease of users.

This result is also supported by TAM theory which states that seeing the influence of the acceptance of a technological system can be seen through the perception of usefulness and ease of users. Therefore, the existence of modern tax administration is expected to provide benefits and convenience for taxpayers, especially for business people or entrepreneurs to carry out their tax obligations. Because, an information technology-based tax administration system will facilitate service and supervision to taxpayers and this system will allow every tax process to be more measurable and controlled.

The Effect of *Account Representative Professionalism* on Tax Revenue

The fourth hypothesis test shows that professionalism *account representative* affect tax revenue. This is because of the existence of *account representative (*AR) that has high professionalism will positively affect tax revenue and can be a reference in optimizing state revenue. The results of this study are supported by research conducted by Khatwa et al. (2020) and Suryani (2019) which shows the result that professionalism *account representative* affect tax revenue. Result Research supported by attribution theory because This theory holds that when individuals analyze the actions of others, there is a tendency to process them to decide whether the actions they observe are driven by internal factors within the perpetrator or come from external factors that are outside the perpetrator.

The Effect of *E-Tax Application* on Tax Revenue

The results of this study show that the application *e-tax* affect tax revenue. The results of this study are in accordance with research conducted by Suryani (2019) which shows the result that the application *e-tax* affect tax revenue. However, it is different from the results of research conducted by Khatwa et al. (2020) shows the results that the application *e-tax* has no effect on tax revenue. The results of this study are supported by tam theory because this theory sees the influence of the acceptance of a technological system through the perception of usefulness and ease of users.

CONCLUSION

Based on the results of the study, it was found that the variables of Tax Audit, Information Technology, Account *Representative Professionalism, and* e-tax *Application* affect tax revenue, while e-commerce *transactions* do not affect tax revenue.

SUGGESTION

Practical Advice:

It is hoped that the results of this study can be considered by the government in order to immediately revise the regulation of trade in goods related to electronic transactionsas a form of prevention and resolution of tax revenue problems from the e-commerce sector.

Theoretical Suggestions:

It is expected that the active participation of the next researcher to add other variables that can affect tax revenue, such as the Effectiveness of Tax Collection with Reprimand Letters and Forced Letters.

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