

Empirical Study of Tax Socialization and Audit: A Critical Issue of Taxpayer Compliance in Indonesia

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ARTICLE INFO	ABSTRACT
Published Online: 27 July 2024	The compliance of MSME taxpayers can contribute to state revenue. The government has carried out tax socialization and audits to foster compliance of MSME taxpayers. The population of this study is 10,670 taxpayers of MSME bodies; the size of the research sample is 85, with qualifications representing the region of 5 cities with the highest GDP in the East Java region. The sampling technique uses simple random sampling. The results of tax socialization research affect restaurant taxpayer compliance. The concept of socialization carried out with a personality approach to taxpayers, impacts the accuracy of taxpayers in paying taxes. Tax audits affect taxpayer compliance and encourage taxpayer discipline to pay taxes. This tax audit increases taxpayer confidence so that it is orderly in paying taxes. Tax socialization and audits influence 81% of taxpayer compliance. Other variables that can be tested for the development of this research are the quality of fiscal services, tax sanctions, and taxpayers' tax knowledge. These findings show empirically that combining socialization and comprehensive tax audits can result in taxpayer compliance. This result can be the basis for policies from government agencies to focus more on the concept of socialization that provides convenience for taxpayers and tax audits with the use of technology.
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KEYWORDS: Socialization, Tax Audit, and Tax Compliance	

1. INTRODUCTION

Indonesia is the country with the third largest population in the world. This position can be a virtue that can positively impact the country if appropriately managed. In its development, Indonesia shows a slowing economic growth rate because it is approximately 0.25% lower than the previous year, which was 5.31%. The negative impacts of the Indonesian government on the natural and nominal GDP gap level include: 1). The margin on profits of business people decreased due to a decrease in selling prices, and 2). Domestic demand and competing exports are declining or experiencing sluggishness; 3). Tax targets that are difficult to realize (Sipayung, 2024).

Many sources of state revenue are contributed from taxes imposed on citizens. Although the state can obtain many sources of income, taxes are still the highest source of reference. Taxes are often defined as mandatory contributions imposed on citizens whose benefits are not felt directly (Shofia, 2012). The Indonesian state has a tax policy with a decentralized pattern. Namely, there is a central tax and a regional tax. In addition, tax categorization can also be seen from the added value inherent to the taxpayer as a tax subject

or with the tax object. Taxpayers can be individual and corporate taxpayers; MSMEs are in the category of corporate taxpayers. MSMEs during the COVID-19 pandemic period showed their existence as a solid business unit hit by the crisis. MSMEs show that their income is quite large and plays a role in reducing unemployment. Economic growth in Indonesia is mainly contributed by MSMEs, and by 2023, the number of MSMEs will reach 66 million or 61% of Indonesia's gross domestic income. In addition, it also plays a role in absorbing a workforce of 117 million or 97% of the total active workers (Kadin, 2024).

The Indonesian state also shows the possibility of tax avoidance by corporate taxpayers behind the concept of tax planning. This concept emerged because of a global gap in tax regulations and payments. Proof of tax evasion in Indonesia with losses of USD 4.78 billion or 67.6 trillion and USD 78.83 million or 1.1 trillion, respectively. Furthermore, the government has supervised domestic and foreign transactions in the particular transactions category.

Many countries also experience tax problems; this shows that tax audits influence taxpayer compliance so that they have an impact on state revenues in America, Nigeria,

Ethiopia, and Ekiti State (Niu, 2011); (Modugu & Anyaduba, 2014); (Mebratu, 2016); (Olaoye & Ayodele, 2019). The tax audit results only contributed 8.8% of the total tax revenue, which shows that it still needs to be higher when compared to Malaysia (OECD, 2019). Tax compliance in Indonesia, for both corporate and individual taxpayers, was only 62.1% in 2019 (Directorate General of Taxes, 2020).

Tax avoidance carried out with the concept of tax planning is a legal activity, namely reporting a reduction in the profit earned by the company so that the amount of tax paid is smaller. The results of research that discusses tax avoidance show that it has a negative influence on company profitability (Hidayat, 2018). Different results from Dwiyanti and Jati (2019) show that company profitability can increase if companies practice tax avoidance. Referring to the results of the study, the practice of tax avoidance is the choice of many taxpayers to be able to pay taxes with an amount lower than the actual value.

Corporate taxpayers generally make tax savings by minimizing the tax burden (Suandy, 2017). The tax avoidance category is identified by comparing the financial ratios and the audit committee, namely by assessing financial reporting and recording transparency. The debt or leverage level negatively influences tax avoidance (Puspita & Febrianti, 2018). Leverage shows the effect of tax avoidance (Siregar & Widyawati, 2016). This result explains that debt recognition can reduce the tax that must be paid. Corporate liquidity can also be a tool for tax avoidance (Budianti & Curry, 2018); (Abdullah, 2020). The audit committee and corporate governance also show that it is the cause of tax evasion, and the empirical results are still dynamic; some are influential, and some are not influential (Subagiastra et al., 2016); (Lestari & Putri, 2017).

The obligation to comply with tax laws is imposed on taxpayers, so a series of stages of collecting data and evidence objectively and transparently is the standard for testing tax compliance (Setiawan & Meiliana, 2017). According to the Regulation of the Director General of Taxes Number PER-23/PJ/2013, if a taxpayer is found to have committed deviations from the tax audit results, there are sanctions given to the taxpayer. Tax avoidance is called 'tax affairs' engineering by tax rules and provisions (lawful)." tax avoidance can increase a company's cash flow (Suandy, 2017).

MSMEs are significant sources of tax revenue in Indonesia. The increase in the number of MSMEs yearly differs from the tax revenue obtained by the government. MSMEs show that many still need to carry out their obligations to pay taxes. The number of MSMEs has almost reached 7 million in Indonesia, but those who already have an NPWP are only 2 million (Hestu, 2021). Based on the Kompas Daily (2019) shows that MSME tax awareness in Indonesia is still in a low category, with the number of MSMEs until the end of 2018 reaching 59 million people.

Meanwhile, the number of taxpayer MSME actors registered until 2019 was 1.8 million MSME actors (Movanita & Setiawan, 2019). Taxpayers will have tax awareness if they are influenced by a) socialization about taxes, b) excellent service on taxation, c) the reasonable and responsible personality of taxpayers, d) the financial ability of taxpayers, and e). there is a positive view on imposing taxes (Rahayu, 2017).

The impact of the health crisis is an increase in the number of MSMEs, but it is not directly proportional to the tax revenue the government receives from the MSME sector. This shows various perceptions, including the non-compliance of MSME actors, ignorance of tax obligations, and efforts of MSME actors not to report that their turnover has reached the tax limit. Tax audits aim to make taxpayers compliant in exercising their rights and obligations to pay taxes (Hidayat, 2018). According to Palupi and Herianti (2017), tax audits positively and significantly affect corporate taxpayer compliance. Tax audits encourage taxpayer compliance, and the contribution of tax audits increases taxpayer compliance by 68.9%. According to (Kim & Im, 2017), cash flow in operations affects tax avoidance, and corporate taxpayers are highly dependent on the financial condition of their companies to be orderly in paying taxes. According to (Chen et al., 2010), capital intensity ranked second with the application of tax planning as an effort to generate profits. Another factor used in tax planning is gender diversity; the quality of decision-making in an orderly manner when paying taxes is influenced by the composition of women on the board of directors (Gul et al., 2011).

Taxpayers should be on time in paying taxes, the argument given is ignorance of the obligation. The socialization factor is urgently needed to minimize the risk of late payment of taxpayer taxes. According to (Yuwono, 2015), socialization has a significant effect on taxpayer awareness and compliance, and awareness has a significant effect on taxpayer compliance.

2. LITERATURE REVIEW

Tax revenue plays a role in development as the primary source of state revenue. Taxes finance government and development programs, including the infrastructure sector and provide essential services such as education and health (Adeyemi, Shuaib, and ... 2021). State revenue from taxes shows the fiscal ability to allocate resources to achieve economic growth. With revenue, the state can develop (Advani et al., 2023).

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economic growth. With revenue, the state can develop (Advani et al. 2023).

In the relationship between the community companies and the government, the rules that are prepared to be obeyed are called legitimacy theory (Tilling, 2004). Tax compliance will increase because taxpayers know the obligations they must undergo, so forms of tax socialization are carried out as a form of open information to taxpayers. According to the Director General of Taxes, tax socialization fosters knowledge about taxation, namely tax procedures, to taxpayers and the public. Tax socialization will minimize tax manipulation, non-payment of taxes and tax evasion, namely, taxpayers not reporting the taxes paid. (Fca 2014) The value and nominal amount of tax paid are smaller than what should be paid, which is a practice many taxpayers carry out to cheat taxes. Taxpayers are classified into two groups: passive taxpayer resistance, which makes it difficult for tax collection, and active taxpayer resistance, which directly avoids taxes (Surbakti, 2010).

According to (Andini & Rahmiati, 2020), a tax audit influences taxpayer compliance. These results show that through audits, the government can identify non-compliance. The concept of implementing tax audits is only based on frequency and thoroughness, but consistency of sanctions is needed for tax compliance violators (Anggadini et al., 2022). Tax leakage is an essential problem in almost all countries, including Indonesia. Tax socialization and auditing are important cases to help create taxpayer compliance because they can be used to identify loopholes that allow tax evasion (Artawan, 2020). An in-depth understanding of socialization, tax audits, and tax compliance is essential. The literature review provides an empirical study to review and analyze the findings of the research to be carried out so that it can provide

new knowledge and recommendations for the government and taxpayers. Based on the literature review, it can be known that the hypotheses in this study are as follows;

H1: There is an influence between the socialization variable and the Taxpayer Compliance Variable

H2: There is an influence of the Tax Audit variable on the Taxpayer Compliance variable

H3: The Socialization and Tax Audit variables have a relationship and influence on the Taxpayer Compliance variable.

3. METHODOLOGY

The approach and test method in this study is a quantitative descriptive method. This study tests correlation and multiple regression, which is then analyzed descriptively. The population of this study is MSMEs in East Java, with 10,670 MSMEs. The determination of this research sample uses purposive sampling with the characteristics of MSMEs in the East Java region, with the status of a PT business entity, and has been established for more than five years Based on data from the East Java Province Cooperatives and MSMEs Office. It is known that the number of MSMEs with PT business entities is 10,670 MSMEs.

Meanwhile, those established for over five years are estimated to be only 0.8% or as many as 85 MSMEs. The old election stood for more than five years to strengthen the consistency of MSMEs and the resilience of MSMEs from bankruptcy. Based on the regions used as respondents are Kediri, Surabaya, Malang, Batu, and Madiun. The selection of the location of the research object is based on the data of the most significant/decadent GDP level. The following is the number of regional samples in this study:

Table 1. Number of Respondents Spread Region

No.	City/Region	Number of Respondents
1.	Kediri	14
2.	Surabaya	26
3.	Malang	18
4.	Batu	10
5.	Madiun	17
Total		85

Source: Data processed

4. RESULTS AND DISCUSSION

The mandatory contribution of citizens is to pay taxes, with the consequence of not getting a direct reward with the aim of financing development. There is a regulatory force (Hassan & Atayah, 2021). Taxes are one of the sources of income for implementing public policies that aim to stabilize a country's economy (Demirci et al., 2021). The function of taxes is to regulate fiscal policies, namely regulating economic behavior on behalf of business units and

individuals and to provide funds to carry out development programs.

Taxpayers need a declaration as a taxpayer who complies with a complete tax statement/declaration and taxes are paid on time (Blaufus et al., 2024). Tax compliance requires awareness that begins with knowledge of tax obligations, so the right socialization concept is needed to foster voluntary compliance (Bogenschneider, 2020).

Based on the descriptive test values, the results showed the following;

Table 2. Descriptive Statistical Test Results

Variable	Min	Max	Median	Mean	Standard Deviasi
Socialization	11	32	28	26.79	4.771
Audit Tax	14	40	35	33.04	5.975
WP Compliance	11	32	27	26.44	4.313

Source: SPSS Statistics Version 23

The standard deviation value of all variables is smaller than the mean value, showing that the data distribution is more accurate. The compliance of MSME taxpayers shows an average value of 26.44%. In comparison, the average value of tax socialization that the government has carried out

is 26.79%, and the average value of tax audits that the government has carried out has a value of 33.04%.

The classical assumption test shows that the autocorrelation and multicollinearity values in this study are as follows:

Table 3. Autocorrelation and Multicollinearity Classical Assumption Test

Variable	Multikolinearitas VIF	Autokorelas Durbin-Watson
Tax Socialization	3,780	2.258
Audit Tax	3,780	

Source: Results of secondary data processing SPSS Version 23

This study did not have autocorrelation because the Durbin-Watson value ranged from -2 to +2. Based on the tolerance value and VIF value, the results of the socialization

and tax audit variables all meet the assumption that multilinearity does not occur.

Table 4. Variable Significance Test

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1265.531	2	632.765	174.490	.000b
1 Residual	297.363	82	3.626		
Total	1562.894	84			

a. Dependent Variable: Y

b. Predictors: (Constant), X1, X2

The variables of socialization and tax audit significantly influence taxpayer compliance, which is indicated by a value of sig. 0.000 or < 0.05, H0 is rejected, and Ha is accepted, so the model test is significant or appropriate.

Table 5. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.900a	.810	.805	1.904

a. Predictors: (Constant), X1, X2

The results of the determination coefficient test showed that the R2 adj. shown in the Model Summary table was 0.805 or 80.5%, and the magnitude of the influence of other variables was 100% - 80.5% = 19.5%. This shows that

the contribution of the influence of tax socialization and tax audit variables on taxpayer compliance is 80.5%, while other variables influence 19.5% of tax compliance variables.

Table 6. Results of the Intervariable Influence Test

Influence Between Variables	Path Coefficient (Beta)	Value t	Significance Value
H1 Tax Socialization on Tax Compliance	0,359	3.832	0,000*
H2 Tax audit against tax compliance	0,573	6.118	0,000*

*) Statistical significance to $\alpha=5\%$

Source: SPSS Version 23 Secondary Data Processing Results

The significance test of the variables of tax socialization and tax audit is shown by the Coefficients table, with a significant value of 0.000. The result of a significant value < 0.05 , then the decision H_0 was rejected, and H_a was accepted, meaning that the tax socialization variable had a positive effect on taxpayer compliance and the tax audit variable had a positive effect on taxpayer compliance. The regression equation model is formulated in this study as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

$$Y = 4,080 + 0,324(X_1) + 0,414(X_2) + e$$

The equation model explains that tax compliance will always increase with every increase in tax socialization and tax audits by the government.

Tax socialization shows its role in tax compliance, with research results having a positive effect. These results support research from (Wardani & Wati, 2018) and (Pekerti, 2015), who said that tax socialization significantly affects taxpayer compliance. The same results are also shown by (Nazir, 2019) research, which states that taxpayer compliance begins with taxpayers' knowledge, so tax socialization is needed. The concept of tax socialization carried out is in the form of online and offline socialization, a tax website that can be accessed at any time with various current themes on social media, both IG, Facebook, and Twitter, massively providing much information about the latest taxation. Offline is with the openness of tax offices in each region to open tax consultation rooms, go to campus, and teach tax practitioners.

The results of hypothesis testing show that tax audits affect taxpayer compliance positively. The better the tax audit, the better the taxpayer's compliance. The findings of this study support H_2 that tax audits influence tax compliance. Tax audits can increase taxpayers' awareness of their tax obligations and inform them of potential mistakes in filing or paying taxes. This provides an opportunity for tax authorities to provide guidance and support to taxpayers in understanding tax regulations better, thereby reducing the possibility of errors or non-compliance in the future (Daron & Pratama, 2022). Tax audits serve as a control tool to ensure tax compliance and as an educational and information mechanism that helps build a more positive relationship between tax authorities and taxpayers, promoting a fairer and more efficient tax system (Demirci et al., 2021). Tax audits must be of high quality to give taxpayers confidence in the government. Taxpayers' perceptions are diverse because there is still a need for quality tax audits due to non-transparent audit procedures and incomplete tax audit evidence (Broberg et al., 2017); (Umar et al., 2017). Government policies must create trust, not fear. With tax audits, the taxes paid will have a positive impact on taxpayers. The impact that occurs is that taxpayers will voluntarily obey and obey to pay taxes (Halim Rachmat, 2019); (Bowrin & Raja, 2009); (Gundry et al., 2007). In

developing countries, taxpayer awareness is still a finding that is difficult to minimize. This taxpayer's awareness can be increased with the knowledge that tax audits will help taxpayers to be in an orderly tax and ensure their use (Margheim et al., 2011).

Research from Evans (Evan et al., 2005) shows different results, such as the compliance of MSME taxpayers in Australia still needs to improve, so it is recommended that the government conduct consistent tax investigations and audits. The research was conducted with 129 respondents of MSMEs in Australia. Tax compliance based on tax sanctions, according to research from Marrelli (1984); Wang and Conant (1988), is not recommended because an increase in the value of fines aimed at non-compliant taxpayers can reduce the level of compliance of taxpayers. The same research was conducted by Marrelli and Martina (1988), Alm et al. (1990), and McKee (1992), who imposed a penalty rate that hurts tax compliance in Nigeria.

Other research results revealed a significant positive relationship between government spending and tax compliance. This implies that increased government spending on social needs and the welfare of its citizens tends to affect tax compliance positively. Tax socialization and auditing can be adequate if supported by various factors, including ease of obtaining data and availability of human resources, as well as quantity and competence. Government institutions must have good information technology (Deden et al., 2023). Digitalization of the concept of socialization and tax audits will significantly reduce costs and speed up achieving goals more accurately. Investment in the field of information technology requires high costs but will further be able to increase efficiency in tax audit procedures (Fauziyyah et al., 2020).

This study adds to the list of references that show that tax audits can affect taxpayer compliance or are in line with the findings of Blumenthal, Christian (2001), Alm and McKee (2006). The level of taxpayer compliance increases when there is a good tax audit—the concept of tax audits is carried out by the government, not by sanctioning taxpayers. Assistance and administrative sanctions are more recommended because taxes relate to taxpayer behavior.

Collaboration between government institutions is urgently needed to obtain accurate data on taxpayers. Cooperation between these institutions can facilitate performance in tax audits to ensure the quality of the audit (Gangl & Torgler, 2020). The role of active participation of taxpayers in understanding information from socialization and tax audit results will show the effectiveness of tax audits in fostering taxpayer compliance. Tax socialization contributes to information about tax obligations and audits and is the key to fostering taxpayer voluntariness and compliance (Ghani & Kusumowati, 2020).

5. CONCLUSIONS

Tax evasion can be minimized by socialization and tax audits due to increased taxpayer compliance. Massive tax socialization with various media and the tax audit process consistently encourages taxpayers to know tax obligations so that they are orderly in reporting their taxes. Integrating technology in the tax system, such as using mobile applications and online platforms, makes it easier for taxpayers to manage their tax obligations and can increase transparency and efficiency. These findings show empirically that combining socialization and comprehensive tax audits can result in taxpayer compliance. This result can be the basis for policies from government agencies to focus more on the concept of socialization that provides convenience for taxpayers and tax audits with the use of technology. This combination aims to build citizens' culture/habit of tax compliance.

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