



ANALYSIS OF TAX SUPERVISION AND AUDIT ON COMPLIANCE WITH FISCUS COMPETENCE AS MODERATING VARIABLE IN INDONESIA

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Abstract

The objective of the research is to analyze Tax Supervision and Tax Audit on Compliance of Corporate Taxpayer with Fiscus Competence as a moderating variable at the KPP Pratama in East Medan. The population of this research is registered corporate taxpayers whom mandatory to submit Annual Income Tax Returns in 2018, as many as 4,305 taxpayers. The sample is determined using the Slovin formula and obtained a sample of 98 respondents. The sampling method is Probability Sampling with Simple Random Sampling technique. Data collection is carried out by survey method by distributing questionnaires to 98 respondents and collecting questionnaires that were filled by respondents to retrieve the data. Research data testing used Multiple Linear Regression Analysis and Residual Test for moderating variable. The results of research indicate that Tax Supervision and Tax Audit both simultaneously and partially proven to have a positive and significant effect on Compliance of Corporate Taxpayers and Fiscus Competence could moderate (strengthen) the correlation between Tax Supervision and Tax Audit on Compliance of Corporate Taxpayers at the KPP Pratama in East Medan.

Keywords: Corporate Taxpayers, Supervision, Audit, Fiscus Competence, Compliance, Tax Accounting, Financial, Tax

INTRODUCTION

Taxes are the main source of revenue in Indonesia, but tax revenue in Indonesia in the last 4 (four) years has never met the revenue target. The following is data on the achievement of tax revenues compiled by the Directorate General of Taxes in the last four years:

Table 1. Domestic Tax Receipts

DESCRIPTION	Year			
	2017	2018	2019	2020
Plan	1,294.26	1,335.20	1,283.56	1,618.10
Realization	1,060.83	1,105.97	1,151.13	1,521.40
Achievement (%)	81.96	82.83	89.68	94.02

(Trillion Rp.)

Source: Directorate General of Taxes Performance Report from 2015-2018

According to the table above, the national tax revenue from 2015 to 2018 never reached 100% realization. Although the government has issued various policies, one of which is the Tax Amnesty policy Number 11 of 2016 about Tax Amnesty, this policy has not had a significant impact on tax revenue, even though after the tax amnesty period there was a growth in tax revenue. The achievement of national tax revenue illustrates the achievement of KPP Pratama in East Medan as described in the following table:

Table 2. Tax Revenue at KPP Pratama in East Medan

DESCRIPTION	Year			
	2017	2018	2019	2020
Plan	1.446,54	1.446,54	1.614,15	1.514,13
Realization	1.055,86	1.663,67	1.421,02	1.323,22
Achievement (%)	72,99	127,46	88,04	87,39

(Billion Rp.)

Source: Performance Report KPP Pratama in East Medan from 2015 to 2018

According to the table above, tax revenue in 2016 reached 127.46% then decreased to 88.04 in 2017 and 87.39 in 2018. The decline in the realization of tax revenue is in line with the decrease in the level of Taxpayer Compliance as described in the following table:

Table 3. Taxpayer Compliance Statistics

Year	2017	2018	2019	2020
1. Registered Tax Payer	47.085	50.175	39.133	44.639
• Corporate	4.121	3.980	3.493	4.305
• Individual	42.964	46.195	35.640	40.334
2. Annual Tax Return	34.802	37.755	37.909	38.298
• Corporate	2.534	2.504	2.529	2.761
• Individual	32.268	35.251	35.380	35.537
3. Compliance Ratio (3 : 2) %	74	75	97	86
• Corporate (%)	61	63	72	64
• Individual (%)	75	76	99	88

Source: Tax Compliance Data of KPP Pratama in East Medan from 2017 - 2020

According to the table above, the compliance ratio was in the position of 74-75% in 2015 and 2016, then increased to 97% in 2017 and decreased again to 86% in 2018. From the tax compliance data described above, the corporate taxpayer compliance ratio is below the compliance ratio of individual taxpayers. This is a contradiction, where corporate taxpayers should be more obedient than individuals because corporate taxpayers are more prepared in reporting SPT than individuals, as is the result of Saragih's (2014) research which states that based on the subject, corporate taxpayers are significantly more compliant compared to individual taxpayers.

The low level of taxpayer compliance can be caused by weak supervision and tax audits which are part of the tax authority's authority as explained in the research of Kirchler, et al. (2008) Enforced versus voluntary tax compliance: The "slippery slope" frame work which states that weak tax authorities' reluctance leads to low levels of compliance. To increase the level of taxpayer compliance is by increasing the authority of the tax authorities to conduct audits, detect non-compliance and impose heavy tax sanctions.

KPP Pratama in East Medan has carried out the tax supervision and tax audit. The performance of Tax Supervision at KPP Pratama in East Medan is as follows:

Table 4. Tax Supervision Performance of KPP Pratama in East Medan

Year	SP2DK	Tax Potential (Rp)	Realization (Rp)	Proposed Examination
2017			Data is not available	
2018	3.516	297.589.262.099	297.589.262.099	-
2019	6.472	131.673.527.479	95.171.001.107	36.502.526.372
2020	13.564	163.522.248.042	79.103.139.289	84.419.108.753

Source: Processed by researchers from Approweb 2017 to 2020

In accordance with the table above, the issuance of SP2DK has increased every year, however, in terms of the amount of realized revenue disbursement (extra effort) it has decreased.

Meanwhile, the performance of the Tax Audit at KPP Pratama in East Medan is as follows:

Table 5. Tax Audit Performance of KPP Pratama

Year	The Amount of Tax Assessment		SKPKB/SKPKBT/STP (Rp)	
	Routine Tax	Specific Tax	Routine Tax	Specific Tax Assessment
	Assessment	Assessment	Assessment	
2017	41	113	6.028.261.487	157.772.322.529
2018	46	112	2.280.365.133	6.873.909.352
2019	49	203	1.330.532.331	8.076.150.222
2020	97	150	1.060.180.889	11.865.212.317

Source: Processed by researchers from ALPP 2017 to 2020

According to the table above, the audit performance has fluctuated from year to year. This is in accordance with the audited taxpayer criteria.

KPP Pratama in East Medan has supervised and audited taxes as described in the table above, but tax revenues for 2015, 2017 and 2018 did not reach the target set. Seeing this, there is a problem and a question for researchers, namely: does the tax supervision carried out by the Account Representative and the tax audit carried out by the Tax Auditor Functional affect taxpayer compliance? Meanwhile, we know that one of the goals of tax supervision and auditing is to increase taxpayer compliance. Thus, it is necessary to conduct a study to analyze the effect of tax supervision and inspection on taxpayer compliance.

Research Problems

The research problems in this study are:

1. Does Tax Supervision affect partially on Compliance of Corporate Taxpayers at KPP Pratama in East Medan?
2. Does Tax Audit affect partially on Compliance of Corporate Taxpayers at KPP Pratama in East Medan?
3. Does Tax Supervision and Tax Audit simultaneously affect Compliance of Corporate Taxpayers at KPP Pratama in East Medan?

4. Does the Fiscus Competence moderate the relationship between the Tax Supervision and Tax Audit conducted by the tax authorities with the Compliance of Corporate Taxpayers at KPP Pratama in East Medan?

LITERATURE REVIEW

Tax Supervision

Previous research by Manik (2014) which states that Supervision Effectiveness has a positive and significant effect on Compliance of Corporate Taxpayers at KPP Pratama Lubuk Pakam. Although the effectiveness of supervision in this study is more directed at management activities, namely how to achieve the objectives of the supervision itself. However, the research questionnaire is related to tax monitoring conducted by the Account Representative. Likewise in Sukmawati's research (2015) which states that Account Representative Supervision has an effect on Compliance of Corporate Taxpayers at KPP Madya Pekanbaru.

Tax Audit

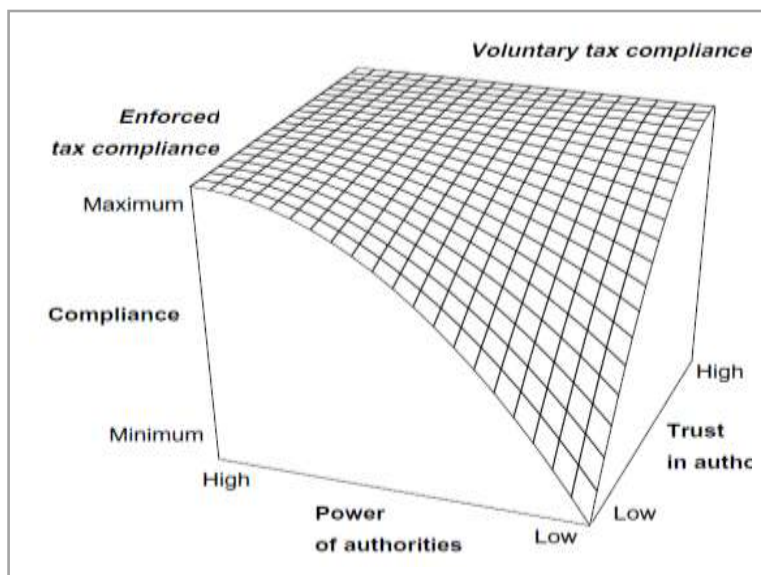
Tax audit is a series of activities to collect and process data, information, and / or evidence which are carried out objectively and professionally based on an audit standard to test compliance with taxation obligations and / or other purposes in the context of implementing the provisions of tax laws and regulations (Pasal 1 point 25 UU KUP). Saragih (2014) states that increasing audit probability is not only about increasing the number of audits, but how it affects taxpayers' confidence that any deviation or under reported income will eventually be detected by the tax authorities. If the taxpayer believes that any irregularities will be exposed eventually, this can increase compliance. Conversely, if the taxpayer believes that any irregularities will never be revealed, this can lead to decreased compliance. The results of this study also state that audit frequency has a positive and significant effect on taxpayer compliance, the more frequent tax audits are, the more obedient the taxpayer is. Likewise, according to Gupta, R., (2009) in Ezer and Ghozali (2017) which state that the higher the level of possibility of being examined, the lower the level of tax evasion.

Compliance of Corporate Taxpayers

Safri Nurmantu in Rahayu (2010: 138), taxpayer compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights. Taxpayer compliance has two dimensions, namely: tax compliance due to enforcement of tax regulations by the tax authorities (enforced tax compliance) and voluntary tax compliance. To explain these two types of

adherence, Kirchler et al. (2008) describe it in Enforced versus voluntary tax compliance: The “slippery slope” framework is as follows:

Figure 1. *The Slippery Slope Framework*



Source: *Journal of Economic Psychology* 28 (2008) 210-225

From the curve above, the following conditions can be explained:

1. In a situation where trust in the tax authority is low and the authority of the tax authority is weak, it is possible for citizens to try to maximize income by avoiding taxes and bringing compliance to a minimum.
2. Moving along the left bank, along the power dimension in conditions of low trust, compliance is increased by giving tax authorities the power to increase tax audits and detection of non-compliance resulting in the imposition of large tax penalties and / or penalties. Finally, taxpayers have fewer and fewer incentives to avoid, because the expected results of non-compliance are below the expected results of compliance. Increased power of authority tends to result in forced compliance.
3. Moving from the front corner along the right bank, along the dimension of trust under the lowest conditions, compliance increases as the level of trust increases. Increased trust in tax authorities tends to result in voluntary compliance.
4. High taxpayer compliance can be generated if the condition of the tax authority's strength and trust in the tax authority is at the highest position.
5. Authority and trust in tax authorities are mutually moderating dimensions.

In condition 2 above, that taxpayer compliance can increase or lead to a positive direction by giving authority to tax authorities to detect tax evasion by taxpayers and imposing large sanctions and / or fines on taxpayers so that the benefits of avoiding tax are not there is or loss financially. The tax authority's authority to detect fraud is a function of tax supervision and tax audit.

The results of tax supervision and audits affect taxpayer compliance. In general, there are two taxpayer compliance, namely formal compliance in the form of timeliness of tax payments and SPT reporting and material compliance, namely the conformity between the tax payable in the SPT reported by the taxpayer with the tax payable should be according to the provisions of the applicable tax laws.

Fiscus Competence

Competence is the ability and characteristics possessed by a civil servant, in the form of knowledge, skills, and behavioral attitudes required in carrying out his / her job duties (Government Regulation No. 101 of 2000). According to Government Regulation no. 11 of 2017 concerning Civil Servant Management, competence is divided into three, namely technical competence, managerial competence and socio-cultural competence. The definitions of the three competencies are as follows:

- a. Technical Competence is knowledge, skills, and attitudes / behaviors that can be observed, measured, and developed specifically related to the technical field of the Position.
- b. Managerial Competencies are knowledge, skills, and attitudes / behaviors that can be observed, measured, developed to lead and / or manage organizational units.
- c. Socio-cultural competencies are knowledge, skills, and attitudes / behaviors that can be observed, measured, and developed in relation to experiences of interacting with plural societies in terms of religion, ethnicity and culture, behavior, national insight, ethics, values, morals, emotions and principles, which must be fulfilled by every holder of a position to obtain work results in accordance with the role, function and position.

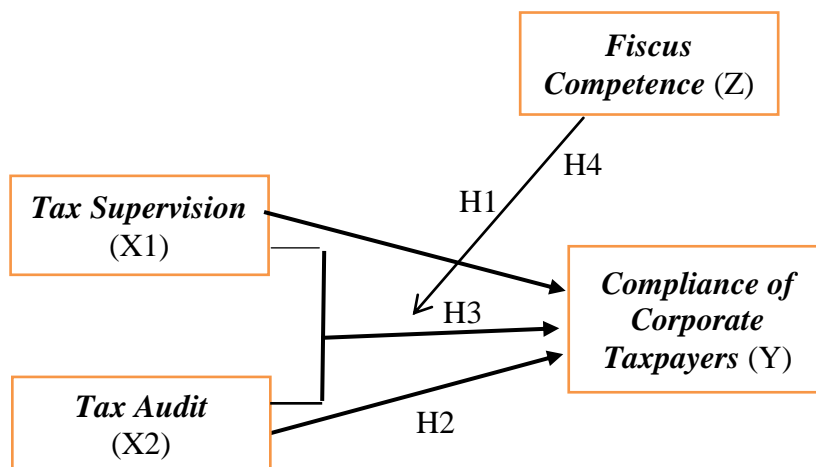
Fiscus competence is very important for the success of tax supervision and audit. With this success, the supervision and inspection of taxes will affect taxpayer compliance. This statement is corroborated by previous research as follows:

1. Sudarma (2012) also states that there is a positive influence on individual ability on performance, the higher the individual's ability, the higher the performance. The results of this study are supported by the findings of Robbins (2008), which states that ability has an effect on performance.

2. Manik (2014), states that Account Representative competence strengthens the influence of service quality and effectiveness of supervision on corporate taxpayer compliance at KPP Pratama Lubuk Pakam with indicators in the form of knowledge, expertise and behavior.
3. Faries and Budiono (2014) state that the behavior and professionalism of tax auditors affects the performance of tax auditors in conducting tax audits in Surabaya.
4. Maria, et al. (2017) proves empirically that the level of understanding of financial accounting and professionalism of tax auditors affects the level of completion of tax audits at the Bali Tax Service Offices.

Based on the background of the research problem, literature review and previous research, the researcher developed a framework that was tested partially and residually for moderating variables as described below:

Figure 2. Framework



Research Hypotheses

Based on the background of the problem, literature review, previous research and a theoretical framework, the hypotheses of this study are:

H1 : Tax Supervision has a partial effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan

H2. : Tax Audit has partial effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan

H3 : Tax Supervision and Tax Audit simultaneously affects Compliance of Corporate Taxpayers at KPP Pratama in East Medan

H4.: Fiscus Competence can moderate the relationship between Tax Supervision and Tax Audit conducted by Fiscus with Compliance of Corporate Taxpayers at KPP Pratama in East Medan

RESEARCH METHOD

This research design uses quantitative or Hypothetico-Deductive methods with casual studies (prediction) or by the term Causal Comparative Research. This research was conducted at KPP Pratama in East Medan Jl. Sukamulia No. 17-A Aur Medan Maimun Medan. The population in this study are registered corporate taxpayers who are required to submit Annual Income Tax Returns in 2018 at KPP Pratama Medan Timur, namely 4,305 taxpayers. The sample size is determined by the Slovin and obtained sample number 97.78 rounded of 98 samples or respondents. The sampling method used in this research is Probability Sampling with simple random sampling technique (simple random sampling). The methods and techniques used in this research are so that the research is free from the element of subjectivity in research. The data was collected using a survey method by distributing questionnaires to respondents. The type of data collected is primary data. The instrument used in this study was a questionnaire containing statements related to the variables measured by predetermined indicators. Measurements using a Likert scale. The data was collected by giving a research questionnaire that had passed the validity and reliability test to the respondents the researcher met when they came to KPP Pratama in East Medan to report their tax obligations and to conduct tax technical consultations. This study uses two independent variables, namely Tax Supervision (X1) and Tax Audit (X2), the dependent variable is Compliance of Corporate Taxpayers (Y), while Fiscus Competence (Z) is the moderating variable. The operational definition of this research variable can be described as follows:

Table 6. Operational Definition and Variable Measurement

Variables	Operationalization of Variables	Indicator	No. Item	Scale
Tax Supervision (X1)	Tax Supervision is a series of research and analysis activities on data and / or information received and / or owned by the Directorate General of Taxes carried out by an Account Representative based on knowledge, expertise and professional attitude (SE-39/PJ/2015).	Data (<i>Exchange of Information</i>)	1	<i>Likert</i>
		Tax Potential Excavation	2	
		Work Visit	3	

		Sanctions and / or fines resulting from Tax Control	4	
		Special Examination Proposals and	5	
		Preliminary Evidence Examination Proposal	6	
Tax Audit (X2)	Tax Audit is a series of activities to collect and process data, information, and / or evidence which are carried out objectively and professionally based on an inspection standard to test compliance with taxation obligations and / or other purposes in the context of implementing the provisions of tax laws and regulations. (Pasal 1 No. 25 UU KUP).	Tax audit probability	1	Likert
		Tax audit frequency	2	
		Tax sanctions and / or fines resulting from the Tax Audit	3	
Compliance of Corporate Taxpayers (Y)	Taxpayer Compliance is a condition in which the taxpayer complies with all the provisions of taxation laws and regulations without waiting for a tax determination (Safri Nurmantu and Pasal 12 UU KUP)	Tax Payment Compliance	1	Likert
		Tax Reporting Compliance	2	
		Material Compliance	3	
Fiscus Competence (Z)	Fiscus Competence are the abilities and characteristics possessed by a tax officer in the form of knowledge, skills, and behavioral attitudes needed in carrying out his / her job duties (PP No. 101 Year 2000)	Technical Knowledge	1	Likert
		Professionalism	2	
		Integrity	3	

The data analysis method used in this research is multiple linear regression analysis (Multiple Regression Analysis) and residual test for moderating variables. The research data were processed using the Statistical Package for Social Science (SPSS) program. Multiple regression analysis is used to predict how the dependent variable is in relation to two or more independent variables. To test the moderating variable, it was selected using the residual test (Ghozali, 2018: 221). With multiple regression equations in model I and residual test in model II.

$$\text{Model I : } Y = b_0 + b_1 X_1 + b_2 X_2 + e$$

$$\text{Model II : } Z = b_0 + b_1 X_1 + b_2 X_2 + e \quad (1)$$

$$| e | = b_0 + b_1 Y \quad (2)$$

Where:

Y = Compliance of Corporate Taxpayers X1 = Tax Supervision

b0 = Constant X2 = Tax Audit

b1 = Tax Supervision Regression Coefficient

b2 = Tax Audit Regression Coefficient

Z = Fiscus Competence

e = error

The quality of data resulting from the use of research instruments can be tested by validity and reliability tests. Each of these tests is to determine the consistency and accuracy of the data collected from the use of the instrument. There are two tests carried out in this study to measure the quality of the instrument, namely: Validity is a measure that shows the validity of an instrument, where an instrument is said to be valid if it is able to measure what you want to measure (Sugiono, 2008: 172). The validity test is used to measure whether a questionnaire is valid or not (Ghozali, 2018: 51). Validity is the accuracy of research findings that reflect the truth even though the respondents who are tested are different.

Based on the instrument validity test, the corrected item-total correlation value > r table, the question items are declared valid. The r tabel value can be seen from the r Product Moment table with a two-sided r table (Ghozali, 2018: 51) The results of the variable instrument validity test for Tax Supervision (X1), Tax Audit (X2), Compliance of Corporate Taxpayers (Y) and Fiscus Competence (Z) has a Corrected Item-Total Correlation value > r table, so that all research instruments are declared valid. Furthermore, instruments that have been declared valid are used to collect data, and the data obtained will be tested for data quality.

The research instrument is said to be reliable (reliable) if a person's answer to a question is consistent or stable over time. The reliability test was conducted to measure the level of consistency between the results of the observations and the instruments or measuring instruments used at different times. Ghozali (2018: 45) states that the technique used to measure the reliability of observations is the Cronbach Alpha statistical test. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.70 and a variable is said to be unreliable if it gives a Cronbach Alpha value < 0.70 (Nunnally, 1994). The results of instrument reliability tests for Tax Supervision (X1), Tax Audit (X2), Compliance of Corporate Taxpayers (Y) and Fiscus Competence (Z) have a cronbach's alpha coefficient of > 0.70 so that all research instruments are declared reliable. The results of the research instrument reliability test can be seen in Appendix 5. Furthermore, instruments that have been declared reliable are used to collect data and then test the quality of the data.

Hypothesis testing in this study uses the coefficient of determination (R^2), F test, t test and residual test (moderating variable). To determine whether the regression model is good enough, it is determined through the coefficient of determination. The adjusted R^2 value can go up or down if one independent variable is added to the regression model (Ghozali, 2018: 97). The F statistical test basically shows whether all the independent variables included in the model have a simultaneous influence on the dependent variable. The steps in making the decision for the F test are: $H_3: \beta \neq 0$, then the Tax Supervision and Tax Audit have a simultaneous and significant effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan. The t statistical test basically shows how far an independent variable can individually or partially explain the variation in the dependent variable. The steps in making the decision for the t test are: $H_1: \beta \neq 0$; $H_2: \beta \neq 0$, then the Tax Supervision and Tax Audit have a partial effect on the Compliance of Corporate Taxpayers at KPP Pratama in East Medan.

Testing criteria:

P Value (Sig) < 0.05 = H1 is acceptable

P Value (Sig) > 0.05 = H1 cannot be accepted

P Value (Sig) < 0.05 = H2 is acceptable

P Value (Sig) > 0.05 = H2 cannot be accepted

Testing the moderating variables with the residual test is used to overcome the multicollinearity that might occur (Ghozali, 2018: 235). The residual test examines the effect of deviation from a regression model by looking at the Lack of Fit (mismatch) indicated by the residual value. The steps in making a decision for the residual test are: $H_4: \beta \neq 0$, then the competence of the tax authorities can moderate the relationship of Tax Supervision and Tax Audit with Compliance of Corporate Taxpayers at the KPP Pratama in East Medan. The residual

test criteria if the P Value (Sig) < 0.05 and the parameter coefficient value is negative, then it can moderate (Ghozali, 2018: 239). However, if the P Value (Sig) > 0.05 and the value of the parameter coefficient is positive, then the moderating variable cannot moderate the relationship between Tax Supervision and Tax Audit and Compliance of Corporate Taxpayers at KPP Pratama in East Medan.

RESULTS AND DISCUSSION

Description of Data

The research data was obtained by distributing 98 questionnaires to Company Directors / Commissioners, Company Employees / Staff, Tax Consultants and Others who came to KPP Pratama in East Medan to carry out the obligations of Corporate Taxpayers represented by these people. The time of distribution to the collection of the questionnaire lasts for 15 working days (19 August to 06 September 2020). According to the research instrument used as a data collection tool, several characteristics of the respondents were determined, namely: Gender, Age, Last Formal Education, Occupation and Position.

The results of the study based on the gender of the respondents showed that 65 respondents were male and 33 female respondents. Characteristics of respondents based on gender can be seen in the following table:

Table 7. Characteristics of Respondents Based on Gender

Gender	Frequency
Male	65
Female	33
Amount	98

The results of the study based on the age of the respondents showed that 32 people under 30 years old, 53 30-45 years old, and 13 over 45 years old. Characteristics of respondents based on age can be seen in the following table:

Table 8. Characteristics of Respondents by Age

Gender	Frequency
Below 30 years old	32
30 – 45 years old	53
Above 45 years old	13
Amount	98

The results of the study based on the education level of the respondents showed that the respondents who have Academic level of education (DI/DII/D3) are 21 persons, 60 persons from S1/D-IV, Postgraduate (S2/S3) as many as 6 persons, and others 11 persons (Table 9).

Table 9. Characteristics of Respondents Based on Last Formal Education

Gender	Frequency
Academy (DI/DII/DIII)	21
Undergraduate (S1/D-IV)	60
Postgraduate (S2/S3)	6
Others	11
Amount	98

The result of the research based on the work shows that the respondents who are employees are 71 persons and 27 persons are non-employees. Characteristics of respondents based on work status can be seen in the following table:

Table 10. Characteristics of Respondents by Occupation

Occupation	Frequency
Employee	71
Non Employee	27
Jumlah	98

The results of the research based on position show that there are 16 respondents who serve as Director / Commissioner of the Company, as many as 70 employees / staff of the company, 11 people as Tax Consultants and others as many as 1 person. Characteristics of respondents based on position status can be seen in the following table:

Table 11. Characteristics of Respondents by Position

Position	Frequency
Director / Commissioner of the Company	16
Company employees / staff	70
Tax consultant	11
Others	1
Amount	98

Statistical Description

Statistical descriptions provide an overview of data such as the average, standard deviation and variance of the data (Ghozali, 2016). Statistical descriptions in this study can be seen in the following table:

Table 12. Statistical Description of Research Variables

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	98	18	30	25,62	3,111
X2	98	8	15	12,51	1,736
Z	98	9	15	13,22	1,797
Y	98	9	15	12,63	1,701
Valid N (listwise)	98				

From table above, statistical descriptions of the research variables show that the number of respondents (N) is 98 people. Each variable has a minimum value, maximum value, mean value and various standard deviation values.

1. Tax Supervision (X1) of respondents have a minimum value of 18 and a maximum value of 30. The average value of Tax Supervision is 25.62 indicating that the Tax Supervision that has been carried out by the Account Representative on the respondent is good The standard deviation of Tax Supervision is 3.111, which means that the deviation of Tax Supervision is very small.
2. Tax Audit (X2) of respondents has a minimum value of 8 and a maximum value of 15. The average value of the Tax Audit is 12.51 indicating that the Tax Audit that has been carried out by the Tax Audit function on the respondent is good. The standard deviation value of Tax Audit is 1.736 which means that the deviation from Tax Audit is very small.
3. Fiscus Competence (Z) has a minimum score of 9 and a maximum score of 15. The average score of Fiscus competence is 13.22, indicating that the Fiscus Competence according to respondents is good. The standard deviation value of Fiscus Competence is 1.797 which means that the deviation of Fiscus Competence is very small.
4. Compliance of Corporate Taxpayers (Y) has a minimum value of 9 and a maximum value of 15. The average value of taxpayer compliance is 12.63 indicating that each respondent is obedient in fulfilling his tax obligations in accordance with applicable regulations. The standard deviation value is 1.701, which means that the deviation of Compliance of Corporate Taxpayers is very small.

Data Quality Testing

Data collection was carried out using a research instrument in the form of a questionnaire distributed to 98 respondents and then 98 respondents' answers were collected again. After the data was tabulated, then performed a data quality test with validity and reliability tests at the 5% significance level.

Data Validity Test

Based on the results of the data validity test, the value of the corrected item-total correlation $>$ r table was declared valid. The t-table value is seen from df: $98-2 = 98$, then r table = 0.1986. The results of the data validity test can be seen in tables below.

Table 13. Validity Test of Tax Supervision Variables (X1)

No.	Statements	Corrected item- Total correlation	r-tabel	Test Results
1	Statement Item 1	0,734	0,1986	Valid
2	Statement Item 2	0,625	0,1986	Valid
3	Statement Item 3	0,698	0,1986	Valid
4	Statement Item 4	0,813	0,1986	Valid
5	Statement Item 5	0,749	0,1986	Valid
6	Statement Item 6	0,765	0,1986	Valid

Table 14. Tax Audit Variable Validity Test (X2)

No.	Statement	Corrected item- Total correlation	r-tabel	Test Results
1	Statement Item 1	0,764	0,1986	Valid
2	Statement Item 2	0,856	0,1986	Valid
3	Statement Item 3	0,842	0,1986	Valid

Table 15. Validity Test of Fiscus Competency Variables (Z)

No.	Statements	Corrected item- Total correlation	r-tabel	Test Results
1	Statement Item 1	0,902	0,1986	Valid
2	Statement Item 2	0,910	0,1986	Valid
3	Statement Item 3	0,912	0,1986	Valid

Table 16. Test of the Validity of Compliance of Corporate Taxpayers Variables (Y)

No.	Statements	Corrected item- Total correlation	r-tabel	Test Results
1	Statement Item 1	0,902	0,1986	Valid
2	Statement Item 2	0,910	0,1986	Valid
3	Statement Item 3	0,912	0,1986	Valid

Data Reliability Test

Based on the data reliability test, all the statements of the research variables were above 0.7 so that they could be declared reliable.

Table 17. Tax Supervision Variable Reliability Test (X1)

Cronbach's Alpha	N of Item	Test Results
0,827	6	Reliable

Table 18. Tax Audit Variable Reliability Test (X2)

Cronbach's Alpha	N of Item	Test Results
0,759	3	Reliable

Table 18. Fiscus Competence Variable Reliability Test (Z)

Cronbach's Alpha	N of Item	Test Results
0,892	3	Reliable

Table 19. Compliance of Corporate Taxpayers Variable Reliability Test (Y)

Cronbach's Alpha	N of Item	Test Results
0,824	3	Reliable

Classical Assumption Test Results

The classical assumption testing used in this study includes the normality test, heteroscedasticity test and multicollinearity test.

Normality Test Results

In this study, the normality test was carried out by looking at the Kurtosis value and the residual skewness value. Kurtosis and Skewness values must be between -2.58 and +2.58 so that the data can be said to be normally distributed (Table 20).

Table 20. Normality Test Results

	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
Unstandardized Residual	98	-,051	,244	,588	,483
Valid N (listwise)	98				

Based on the table above, the skewness value $(-0.51 / 0.244)$ is -2.090 and the kurtosis value $(0.588 / 0.483)$ is 1.217 . Skewness and kurtosis values are between -2.58 and $+2.58$, so it can be said that the data is normally distributed.

Figure 3. Standardized Residual Regression Histogram

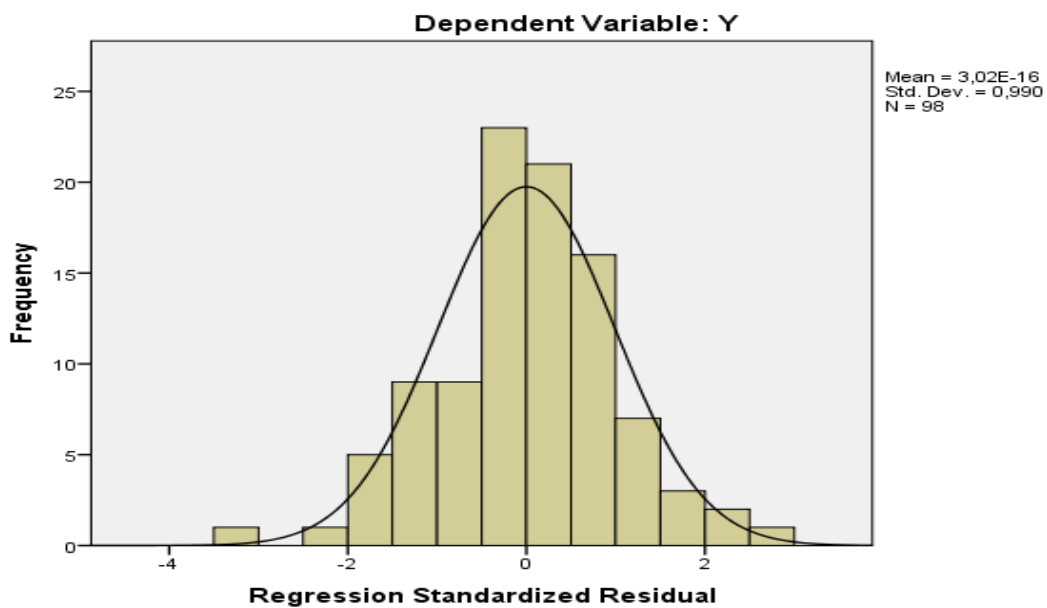
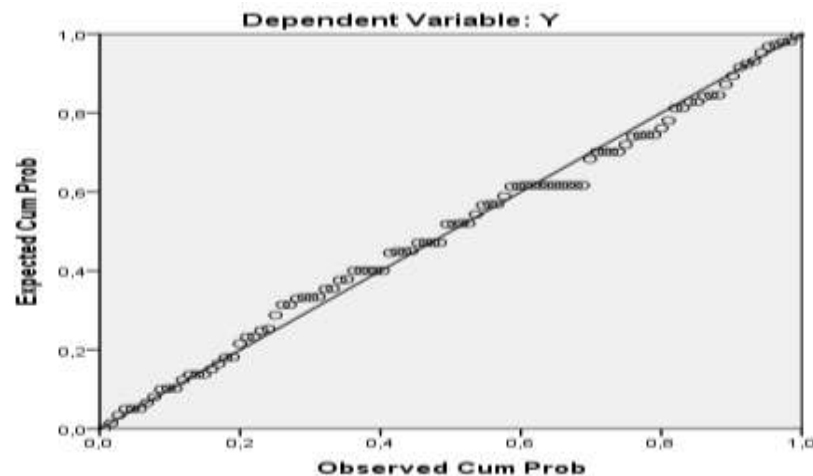


Figure 4. Normal P-P Plot Regression Standardized Residual



Based on Figure 3 and Figure 4, it can be concluded that the histogram graph is a perfect bell and the normal P-P Plot graph is spread along the diagonal line. Both of these graphs show that the data is normally distributed.

Heteroscedasticity Test Results

In this study, the Glejser test was used to detect the presence or absence of heteroscedasticity. Significant values for all independent variables must be greater than 0.05 so that the data does not experience heteroscedasticity.

Table 20. Heteroscedasticity Test Results

Model		Unstandardized		Standardized	T	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	1,343	,560		2,397	,018
	X1	,021	,032	,100	,660	,511
	X2	-,087	,057	-,231	-1,530	,129

a. Dependent Variable: Abs_Res

Based on table 20, it can be seen that all independent variables have a significant value greater than 0.05 so that the data does not experience heteroscedasticity.

Multicollinearity Test Results

Multicollinearity testing is carried out using variance inflation factor (VIF). The data is said not to experience multicollinearity if the VIF value is <10.

Table 21. Multicollinearity Test Results

Model		Unstandardized		Standardized	t	Sig.	Collinearity	
		Coefficients		Coefficients			Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,608	,893		1,800	,075		
	X1	,187	,051	,343	3,698	,000	,449	2,225
	X2	,497	,091	,508	5,479	,000	,449	2,225

a. Dependent Variable: Y

Based on table above shows that all independent variables have a variance inflation factor (VIF) value <10 so that the research data is free from multicollinearity problems.

Hypothesis Test Results

Hypothesis testing in this study uses the coefficient of determination (R^2), F test, t test and residual test (moderating).

Result of Determination Coefficient Test (R^2)

The coefficient of determination (R^2) is used to determine how much the independent variable can explain the dependent variable.

Table 22. Result of Determination Coefficient Test (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,796 ^a	,633	,626	1,041
a. Predictors: (Constant), X2, X1				
b. Dependent Variable: Y				

Based on table 22, the value of the coefficient (R) is 0.796 which indicates a strong relationship between the variables, with the coefficient of determination (Adjusted R square) of 0.626 or 62.60%. This means that the Tax Supervision and Audit variable can explain the Corporate Taxpayer Compliance variable by 62.60%, while the remaining 37.40% is explained by other variables outside this estimation model.

F Test Results

The F statistical test basically shows whether all the independent variables included in the model have a simultaneous influence on the dependent variable.

Table 23. Simultaneous F Test Results (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	177,848	2	88,924	82,075	,000 ^b
	Residual	102,928	95	1,083		
	Total	280,776	97			
a. Dependent Variable: Y		b. Predictors: (Constant), X2, X1				

Based on table 23, the significant value of 0.000 is less than 0.05 and the value of f count > f table, where f count is 82.075 above the table of 3.09, so it can be said that simultaneously the Tax Supervision and Tax Audit variable has a positive and significant effect on Compliance of Corporate Taxpayers. That is, Hypothesis 3 (H3) can simultaneously be accepted.

T test results

The t statistical test basically shows how far an independent variable is individually in explaining the variation in the dependent variable.

Table 24. Partial t test results

Model		Unstandardized Coefficients		Standardized	T	Sig.
		Coefficients				
		B	Std. Error	Beta		
1	(Constant)	1,608	,893		1,800	,075
	X1	,187	,051	,343	3,698	,000
	X2	,497	,091	,508	5,479	,000

a. Dependent Variable: Y

Based on table 24, it can be seen that the significant value of the Tax Supervision and Tax Audit variables is 0,000, both of which have a significant value less than α (alpha) 0.05 and the tcount > ttable, where the Tax Supervision tcount is 3,698 and the Tax Audit is 5,479. The t-table value is 1.984, so that partially the Tax Supervision and Tax Audit has a positive and significant effect on Compliance of Corporate Taxpayers. This means that H1 and H2 are partially acceptable. From these coefficient values, the regression equation can be compiled as follows: $Y = 1.608 + 0.187 X1 + 0.497 X2$

Based on the regression equation, it can be explained as follows:

1. The constant is positive and the coefficient on the Tax Supervision and Tax Audit variables is positive. This indicates that the multiple regression equation has a unidirectional relationship. This means that Compliance of Corporate Taxpayers will increase along with the increase in Tax Supervision and Tax Audit.
2. A constant of 1.608 means that the corporate taxpayer remains obedient at a constant rate even though the Tax Supervision and Tax Audit variables are zero.
3. Tax Supervision (X1): The Tax Supervision regression coefficient (X1) of 0.187 means that Compliance of Corporate Taxpayers (Y) will increase by 18.7% for each increase in one unit of the Tax Supervision variable (X1).

4. Tax Audit (X2): The Tax Audit regression coefficient (X2) of 0.497 means that Compliance of Corporate Taxpayers (Y) will increase by 49.7% for each increase of one unit of the Tax Audit variable (X2).

Residual Test Results (Moderating)

Residual test is conducted to see whether the moderating variable can strengthen or weaken the influence of the independent variable on the dependent variable. The residual test results can be seen in tables 25 and 26.

Table 25 Residual Test Results (Moderating) 1

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	3,767	1,195		3,151	,002
	X1	,178	,068	,308	2,620	,010
	X2	,392	,121	,379	3,228	,002

a. Dependent Variable: Z

Table 26. Residual Test Results (Moderating) 2

Model		Unstandardized		Standardized	T	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	2,958	,618		4,788	,000
	Y	-,149	,048	-,298	-3,064	,003

a. Dependent Variable: ABSRES

Based on table 25 and table 26, it can be seen the equation of the Residual Test Results:

$$Z = 3,767 + 0,178 X1 + 0,392X2 + e$$

$$| e | = 2.958 - 0.149Y$$

Based on the significant value of 0.003 smaller than alpha 0.05 and the value of the parameter coefficient is negative, namely -0.149, it can be concluded that the Fiscus Competence variable is a moderating variable and can moderate (strengthen) the relationship between Tax Supervision and Tax Audit and Compliance of Corporate Taxpayers at the KPP Pratama in East Medan. That is, Hypothesis 4 (H4) can be accepted.

DISCUSSION OF RESULTS

From the research data above, it is known that the Tax Supervision and Audit has a positive and significant effect both simultaneously and partially on Compliance of Corporate Taxpayers and Fiscus Competence can moderate (strengthen) the relationship of Tax Supervision and Tax Audit with Compliance of Corporate Taxpayers.

Determinant Regression Coefficient (R^2)

The results showed that the coefficient value (R) was 0.796, which indicates a strong relationship between variables, with the coefficient of determination (Adjusted R Square) of 0.626 or 62.60%. This means that the Tax Supervision and Tax Audit together can explain the Compliance of Corporate Taxpayers variable by 62.60%. While the remaining 37.40% is explained by other variables outside this estimation model.

The Simultaneous Effect of Tax Supervision and Tax Audit

The results showed that the significant value of 0.000 is less than 0.05, so it can be said that simultaneously the Tax Supervision and Tax Audit conducted by the tax authorities has a positive and significant effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan. Thus, Hypothesis 3 (H3) can be accepted.

Partial Effects of Tax Supervision

The results showed that the tax control significance value of 0.000 was below the alpha significance value of 0.05. The results of this study indicate that the tax supervision carried out by the tax authorities has a positive and significant effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan. Tax Supervision has a regression coefficient value of 0.187. This means that if there is an increase of one unit in the Tax Supervision, Compliance of Corporate Taxpayers will increase by 18.7%. The positive value of the regression coefficient shows that the Tax Supervision is in line with the Compliance of Corporate Taxpayers, the higher the level of Tax Supervision, the higher the level of Compliance of Corporate Taxpayers. Thus, hypothesis 1 (H1) can be accepted.

Partial Effects of Tax Audit

The results showed that the tax audit significance value of 0.000 was below the alpha significance value of 0.05. The results of this study indicate that the Tax Audit conducted by the tax authorities has a positive and significant effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan. Tax Audit has a regression coefficient value of 0.497. This means that if

there is an increase of one unit in the Tax Audit, Compliance of Corporate Taxpayers will increase by 49.7%. The positive value on the regression coefficient shows that the Tax Audit is in line with the Compliance of Corporate Taxpayers, the higher the level of Tax Supervision, the higher the level of Compliance of Corporate Taxpayers. Thus, hypothesis 2 (H2) can be accepted.

Fiscus Competence as Moderating Variable

The significance value shows that 0.003 is below the alpha significance of 0.05 and has a negative parameter coefficient value of -0.149, it can be concluded that Fiscus Competence as a moderating variable can moderate (strengthen) the relationship of Tax Supervision and Tax Audit with Compliance of Corporate Taxpayers at the KPP Pratama in East Medan. Thus, hypothesis 4 (H4) can be accepted.

CONCLUSIONS

From the results of the research conducted, the following conclusions can be drawn:

1. Tax Supervision is partially proven to have a positive and significant effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan
2. Partial Tax Audit is proven to have a positive and significant effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan
3. Tax Supervision and Tax Audit simultaneously proved to have a positive and significant effect on Compliance of Corporate Taxpayers at KPP Pratama in East Medan
4. Fiscus competence is proven to moderate (strengthen) the relationship between Tax Supervision and Tax Audit and Compliance of Corporate Taxpayers at KPP Pratama in East Medan

SUGGESTIONS

Based on the conclusions that have been stated above, the researchers provide the following suggestions:

For KPP Pratama in East Medan

- a. It is recommended to increase the functional number of tax auditors to improve tax audit performance because an increase in Tax Audit by one unit will increase Compliance of Corporate Taxpayers by 49.70%.
- b. It is recommended to prioritize Tax Audit for corporate taxpayers with a low level of compliance, but the potential for large tax underpayments.
- c. It is recommended to synergize Tax Supervision activities with Tax Audits.

- d. It is recommended to create a data bank by collecting data / information / information from anywhere regarding tax data, but it must be in accordance with applicable regulations.
- e. It is advisable to make a joint application between Tax Supervision and Tax Audit, where in this application the data on the results of tax supervision and audit and also a history of non-compliance along with the modes that have been carried out by the taxpayer is recommended.
- f. It is recommended to create a forum for sharing the success stories of tax supervision and auditing among the tax authorities to improve the competence of the tax authorities, and if there are similar cases, the success stories shared can be applied immediately.
- g. It is recommended to carry out joint analysis between the Account Representative and the Tax Auditor Functional.
- h. It is advisable to carry out systematic, structured and measurable Tax Supervision, so that the performance of supervision can be consistent from time to time, so that taxpayers always feel that they are being watched, thus the obedient attitude of taxpayers is maintained.

For Further Research

- a. In this study, Tax Supervision and Tax Audit can only explain the compliance of corporate taxpayers of 62.60% and the remaining 37.40% is explained by other variables outside the estimation model. For this reason, the next researcher is advised to add other variables related to voluntary tax compliance in order to explain the compulsory compliance variable more comprehensively.
- b. This research was conducted at one location, therefore it is suggested for the next researcher to expand the research location in order to obtain broader results.
- c. To get a deeper perspective on taxpayer compliance, the next researchers are advised to use qualitative and quantitative methods.

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