

The Effect of Tax Knowledge, Taxpayer Compliance and Tax Sanctions on Revenues Income Tax and Its Impact on Public Accountability

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Abstract— This study begins with the phenomenon of the lack of income tax revenue obtained from taxpayers. The purpose of this study, to determine the effect of tax knowledge, taxpayer compliance and tax sanctions on income tax revenues and their impact on public accountability. This research was conducted at the Mukomuko Regency Tax Office. The population in this study were 100 taxpayers other than services. The sampling technique used in this study was purposive sampling method with a sample size of 30 entrepreneurs. The analysis technique used to test the hypothesis is path analysis. The results of this study indicate that tax knowledge has a positive and significant effect on income tax revenues. Meanwhile, taxpayer compliance and tax sanctions do not have a significant effect on income tax revenues, as well as income tax revenues do not have a significant impact on public accountability.

Index Terms— Tax Knowledge, Taxpayer Compliance, Tax Sanctions, Income Tax Revenue and Public Accountability

I. INTRODUCTION

Knowledge of tax regulations is important for growing willingness to pay taxes, because the Indonesian government has chosen to implement a self-assessment system in the context of implementing tax collection. Based on the system, taxpayers are given the confidence to calculate, deposit and report their own taxes, besides that taxpayers also fill out and submit annual tax returns (SPT) correctly, completely and clearly. The implementation of the self assessment system requires taxpayers to know about tax regulations. Most taxpayers do not know and understand about existing tax regulations. How are taxpayers told to fill and submit SPT on time if they do not know when the due date for submitting the SPT. Related to the problem that occurred was that the formal compliance of Taxpayers (WP) until July 2019 was only 12.3 million or 67.2% of the total taxpayers who are required to submit SPT of 18.3 million. Tax authority data as of July 2019 show that from the type of taxpayer, employee taxpayers are among the most obedient among other taxpayers with a compliance ratio of 73.6%, while the corporate group is only 57.28% and taxpayers are rich or non-employee. still below 50% or 42.75%. Related to this, the Directorate General of Taxes will use all instruments to improve taxpayer (WP) compliance. One of the targets is corporate taxpayers and

private persons with a reputation for non-compliance. One of the obligations of taxpayers is to register to obtain an NPWP. Ownership of NPWP is an obligation for every taxpayer if it has met subjective and objective requirements based on the provisions of tax laws and regulations, including tax sanctions which can be seen from a juridical point of view, tax does contain an element of coercion. This means that if tax obligations are not implemented, then there are legal consequences that can occur with the legal consequences, namely the imposition of tax sanctions. Tax sanctions are imposed so that taxpayers are willing to carry out their tax obligations. That is why it is important for taxpayers to understand tax sanctions so that they know the legal consequences of what is done or not done. Therefore, the NPWP function is thought to be one of the factors that can affect taxpayer compliance in paying and reporting taxes.

Tax revenue is defined as the revenues collected from taxes on income and profits, social security contributions, taxes levied on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes (Thomas, 2012: 15). Meanwhile, according to Kasipilai (2003: 2), tax knowledge is an essential element in a voluntary compliance tax system, particularly determining an accurate tax liability. According to James and Alley (2002: 32), tax compliance refers to the willingness of individuals to act in accordance with both the 'spirit' and the 'letter' of the tax law and administration without the application of enforcement activity. Meanwhile, according to Smith in Richard Burton (2013: 65), the state that the definition of tax sanctions is as follows: "Tax sanctions are sanctions imposed on taxpayers, both administrative sanctions and criminal penalties which will be an additional burden for taxpayers. need to know the various kinds of responses that are regulated in tax legislation in order to avoid additional burdens." Meanwhile, according to Fontaine (2020: 27), public accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures. Public accountability, as an institution, therefore, is the complement of public management. Research conducted by (Aswati, 2020), object His research is the effect of taxpayer awareness, tax knowledge, and public service accountability on motor vehicle taxpayer compliance Author of the Uptb Samsat Muna Regency office. The results of his research show that taxpayer awareness and taxpayer knowledge partially have a positive and significant effect on taxpayer compliance, and public service accountability partially has a negative and insignificant effect on motor vehicle taxpayer compliance. Research conducted by (Agnes, 2015), the object of research is the effect of taxpayer awareness, tax sanctions and understanding of taxation on

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taxpayer compliance at KPP Pratama Jakarta Cakung Satu. The results of his research show that taxpayer awareness and tax sanctions do not have a positive and significant effect on taxpayer compliance. The research was conducted by (Paliwal, 2020), object of research the impact of GST on tax revenue in India, the tax buoyancy approach. Research result india's tax revenue has become less responsive to changes in GDP. This shows that after the implementation of the GST there has been a reduction in the tax burden on consumers and corporations which supports the government's justification behind implementing GST. Research conducted by (Windari, 2019), the object of research is the effect of the application of tax sanctions and the quality of tax services on local revenue in Deli Serdang Regency. The results of his research show that the application of tax sanctions has a significant effect on local revenue and the quality of tax services has a significant effect on local revenue. Research was also carried out by (Nurfauziah, 2020), the object of research is the modernization of tax administration and individual taxpayer compliance in the city of Bandung. The results of his research show that modernization of business processes, information and communication technology, modernization of human resource management and modernization of the implementation of good governance have a significant effect on individual taxpayer compliance.

II. LITERATURE REVIEW

1. Tax Knowledge Value

Kasippilai (2003: 2), tax knowledge is an essential element in a voluntary compliance tax system, particularly determining an accurate tax liability. Meanwhile, according to (Official, 2017: 22), it explains that tax knowledge is all tax information that can be used by taxpayers as a basis for action, making decisions, and to take certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation. The factors that influence tax knowledge are internal factors and external factors. Tax knowledge can be divided into 3, namely, procedural knowledge (procedural knowledge), declarative knowledge (declarative knowledge), and tacit knowledge (tacit knowledge). It can be concluded that knowledge of tax is knowledge of general provisions and procedures of taxation regarding knowledge of the tax system, tax provisions and procedures, and material tax laws, which regulate the tax subject, object, calculation basis and rate.

2. Taxpayer Compliance

According to James and Alley (2002: 32), tax compliance refers to the willingness of individuals to act in accordance with both the 'spirit' and the 'letter' of the tax law and administration without the application of enforcement activity. Prior to that, Roth et al. (1989: 17), defined tax compliance as filing all required tax returns at the proper time and that returns accurately report tax liability in accordance with the tax law applicable at the time the return is filed. Taxpayer compliance uses psychological theory, namely guilt and shame, taxpayers' perceptions of the fairness and fairness of tax free they bear and the effect of satisfaction with government services (Erard and Feinstin in Kundalini, 2016: 115). In general, taxpayer compliance can be divided into 2, namely, first formal compliance is a condition in which the taxpayer fulfills its

obligations formally in accordance with the provisions of the tax law. Formal compliance reflects the fulfillment of tax payment and reporting obligations according to a predetermined schedule. Second, material compliance emphasizes more on the substance aspect, namely the amount of tax payment is in accordance with the provisions. In the sense that the calculation and payment of taxes are correct. It can be concluded that taxpayer compliance is a condition where taxpayers can fulfill their obligations and exercise tax rights in accordance with the provisions of the Directorate General of Taxes and taxation laws.

3. Tax Sanctions

Adam Smithin Richard Burton (2013: 65), state that the definition of tax sanctions is as follows: "Tax sanctions are sanctions imposed on taxpayers, both administrative sanctions and criminal penalties which will be an additional burden for taxpayers. taxpayers need to know the various kinds of responses that are regulated in tax legislation in order to avoid additional burdens." In taxation law, there are two kinds of sanctions, namely, First administrative sanctions are payment of losses to the state, especially in the form of interest and increases. , Both criminal sanctions are a final tool or form of law used by the tax authorities to comply with tax norms. Meanwhile, according to (Mardiasmo, 2018: 62), tax sanctions are a guarantee that the provisions of tax laws (taxation norms) will be obeyed, obeyed, obeyed. , in other words, tax sanctions are a deterrent so that taxpayers do not violate taxation norms . From the above, it can be concluded that taxation sanctions are a sanction given to taxpayers who do not comply and violate tax payments which have been regulated in the tax law.

4. Revenues Income Tax

Thomas (2012: 15), tax revenue is defined as the revenues collected from taxes on income and profits, social security contributions, taxes levied on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes. Meanwhile, according to (Waluyo, 2011: 97), income tax income is anything that has the potential to earn income and is subject to income tax with different tax subjects, namely domestic and foreign tax subjects. It can be concluded that income tax income is all tax subjects who are imposed on something that has the potential to earn income and is the target to be subject to income tax both domestically and abroad.

5. Public Accountability

Rachmat (2018: 201), the notion of public accountability is an agent who is responsible (government) to regulate resources, report, and disclose all activities and activities related to community resources for mandates (principals). Public accountability consists of two types, namely, vertical accountability and horizontal accountability. According to Fontaine (2020: 27), public accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures. Public accountability, as an institution, therefore, is the complement of public management. Public accountability carried out by public sector organizations consists of four dimensions,

Accountability for probability and legality, Process accountability, Accountability Program and Policy accountability. It can be concluded that public accountability is an individual or an organization to present, report, disclose, and be accountable for all activities and activities that have been mandated to them, one of which is making financial reports.

III. FRAMEWORK

Tax knowledge is everything that is known to taxpayers in tax regulations, be it about the tax rate based on the law they are going to submit or the tax benefits that are used in the public interest (Rochmat in Caroko, 2015: 16). Therefore, taxpayers need to understand and know about tax laws and procedures and apply them to carrying out tax activities such as paying taxes, reporting SPT, and so on. When taxpayers understand tax procedures, they can also understand tax regulations, thereby increasing income tax revenue and insight into tax regulations so that taxpayer knowledge has a positive and significant effect on income tax revenue (Septyana and Suprasto, 2019).

Obedience means submitting to or obeying the teachings or rules. So taxpayer compliance can be interpreted as a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights and is subject to, obedient and obedient to the taxpayer in carrying out his tax rights and obligations in accordance with the applicable tax laws (Official, 2018: 28). Lack of taxpayer efforts in paying attention to socialization or advertisements that have been carried out by tax officials, makes taxpayers less likely to obey in paying tax obligations. Taxpayers who will pay taxes certainly need to understand the benefits of paying taxes and the function of the tax itself. The higher the understanding of tax regulations, the more obedient taxpayers will be in paying taxes so that it has an effect on increasing income tax revenue (Windari, 2019).

Tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed. In other words, tax sanctions are a preventive tool so that taxpayers do not violate taxation norms (Djuanda, 2006: 117). Tax sanctions are imposed to create taxpayer compliance in carrying out tax obligations. By imposing burdensome sanctions on taxpayers, it aims to provide a deterrent effect so as to create compliance in paying taxes in order to increase income tax income. There is a level of understanding of taxation in the awareness of paying taxes and supported by the quality of service so that tax sanctions have a positive and significant effect on income tax revenues (Fadzilah, 2017).

The definition of income and income is as follows: Income is an increase in economic benefits during an accounting period in the form of an addition or addition of assets or a decrease in liabilities which results in an increase in equity that does not come from the contribution of investors. Income is income that

comes from normal activities of an entity and refers to different terms such as sales, fees, interest, dividends, and royalties (Martani, 2016: 204). With the existence of income tax revenues as a support for accountability, which is the openness of the government for public resource management activities and taxes as well as transparency and public accountability in a financial report, financial reports will be increasingly relevant, reliable, comparable and understandable. With income tax revenue obtained from taxpayers, public accountability has the potential to increase production capacity and government spending so that state revenue also increases (Papadopoulou and Dimitriadis, 2019).

Based on the explanation of the above thought framework, the study describes the relationship between the relationships and the research objectives, namely:

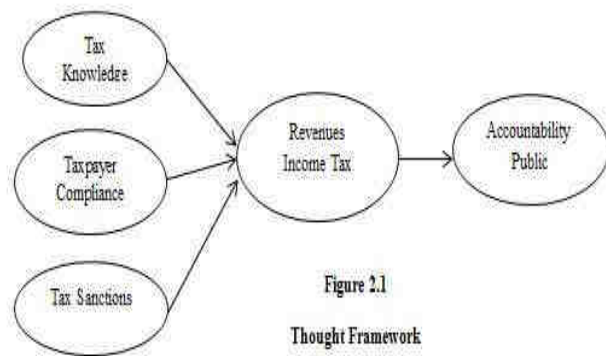


Figure 2.1

Thought Framework

Hypothesis

- H1: Tax knowledge has a positive and significant effect on revenues income tax.
- H2: Taxpayer compliance has no significant effect on revenues income tax.
- H3: Tax sanctions have no significant effect on revenues income tax.
- H4: Revenues income tax does not have a significant impact on public accountability.

IV. RESEARCH METHODS

The research method used is quantitative research, while data analysis in this study uses path analysis. This study was designed as a confirmatory study with the aim of verifying the hypothesis regarding the effect of the independent variable on the dependent variable. Population is taxpayer, except for services registered at the Tax Office of Mukomuko Regency. The number of samples of entrepreneurs who were observed was 30 entrepreneurs. The tool used to collect data was a questionnaire by distributing 70 questionnaires to be filled out by taxpayers of 30 entrepreneurs registered at the Mukomuko Regency Tax Service Office.

Table 1. List of Operationalization of Research

No	Variabel	Dimension	Indicator	Measurement scale
1.	Tax Knowledge (X1) (Rochmat dalam	<i>Procedural knowledge</i>	1. Taxpayers know the general provisions of taxation procedures 2. Education affects the level of knowledge of taxpayers	Interval scale

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	Caroko,2015:16)	<i>Deklarative knowledge</i>	1. The procedure for calculating taxes 2. How to report SPT	Interval scale
		<i>Tacit knowledge</i>	Knowledge of tax rights and obligations	Interval scale
2.	Taxpayer Compliance (X2) (Erard dan Feinstin dalam Kundalini, 2016:115)	Formal Compliance.	1. Awareness of taxpayers paying taxes. 2. On time to pay taxes. 3. Registering the NPWP.	Interval scale
		Materil Compliance.	1. Report back SPT. 2. Calculating the tax payable. 3. Taxpayers comply with obligations formally	Interval scale
3.	Tax Sanctions (X3) (Djuanda, 2006:117)	Administrative Sanctions	1. Penalties for taxpayers negligent. 2. Calculation of the implementation of the penalty interest. 3. A fine of 50% per month	Interval scale
		Criminal sanctions	1. Zero tolerance tax penalties. 2. The criminal sanctions for tax violators are quite heavy. 3. Criminal sanctions for late payment of taxes	Interval scale
4.	Revenues Income Tax (Y) (Martani, 2016:204)	Domestic tax subjects	1. Tax on income received from the WPDN. 2. Tax on income received from WPLN.	Interval scale
		Foreign tax subjects	1. Not required to submit annual SPT 2. Income derived from sources of domestic income.	Interval scale
5.	Accountability Public (Z) (Rakhmat, 2018:201)	<i>Accountability for probity and legality</i>	1. Accountability for honesty. 2. Avoidance of job abuse, corruption and collusion.	Interval scale
		<i>Process accountability</i>	1. Accountability of accounting information systems. 2. Accountability of administrative procedures.	Interval scale
		<i>Program accountability</i>	Accountability in achieving the vision and mission.	Interval scale
		<i>Policy accountability</i>	Accountability of government responsibility.	Interval scale

Source: The data is processed by the author from the collection of source books and journals

5. RESULTS AND DISCUSSION

Tax Knowledge

Table 2. Recapitulation of Respondents' Answers to Tax Knowledge

NO.	Indicator Tax Knowledge	Value Mix	Value Max	stocking of Average	Value Standard Deviation
1.	Does the father / mother as WP determine the general provisions of the procedure of taxation	3	5	4500	0649
2.	Does the father / mother agree that education is affecting the level of tax knowledge.	4	5	4,843	0,364
3.	Do you, as a taxpayer, know the procedure for calculating taxes in accordance with the applicable regulations.	3	5	4.200	0.668
4.	Does the father / mother as WP know the procedures for reporting SPT	2	5	4.257	0.787

5.	Does the father/ mother as WP mengetahui rights and obligations in taxation	3	5	4.143	0.639
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Source: Data processed writers *** standard value a deviation less than 0.7 is considered good

Taxpayer Compliance

Table 3. Recapitulation of Respondents' Answers to Taxpayer Compliance

NO.	Indicators Taxpayer Compliance	Value Mix	ValueMax	Stocking of Average	Value Standard Deviation
1.	Does the father/ mother as WP always pay taxes in accordance with the actual nominal.	1	5	3,900	0,973
2.	Do you as a taxpayer always pay taxes on time	1	5	3,843	0.995
3.	Have you, as a taxpayer, registered with the Tax Office voluntarily	2	5	3,657	1,132
4.	Have you, as a taxpayer, reported return SPT	1	5	3,457	0,996
5.	Have you, as a taxpayer, calculated the correct amount of tax owed	2	5	3,571	0,904
6.	Have you as a taxpayer comply with the formal obligations in accordance with the tax regulations	1	5	3,729	0,970

Source: The data is processed by the author *** The standard deviation value greater than 0.7 is declared not good

Tax Sanctions

Table 4. Respondents Answer Recapitulation Against Tax Sanctions

NO.	indicators Tax Penalties	Value Mix	Value Max	Stocking of Average	Value Standard Deviation
1.	Does the father/ mother as WP agrees imposition of taxes should be held firmly to all taxpayer negligent	3	5	4.057	0.630
2.	Does the father/ mother as WP agrees imposition of fines Penalty imposed on taxpayers who violate taxation	2	5	4,057	0.816
3.	Do you, as a taxpayer, agree to the penalty for late submission of income tax (SPT) period of income tax (PPh) is Rp 100.000, - and annual income tax notification (SPT) (Income tax) Agency is Rp 1.000.000, -	1	5	4,043	0.977

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4.	Does the father / mother as WP agrees tax administrative sanction imposed a 50% increase for the taxpayer who does not do the bookkeeping and / or recording	2	5	4,114	0,919
5.	are Mr / Mrs as WP agree that imprisonment is imposed on taxpayers and third parties who commit taxation violations.	2	5	3,586	0,837
6.	Do you as WP agree that the sanctions will be given in accordance with the violations committed.	2	5	3,786	0,837

Source: Data processed by the author *** The standard deviation value greater than 0.7 is declared not good

Revenues Income Tax
Table 5. Recapitulation of Respondents' Answers to Revenues Income Tax

NO.	Indicator Income Taxes Income	Value Mix	Value Max	stocking of Average	Value Standard Deviation
1.	Does the father / mother as WP agrees earned income tax on the income of the taxpayer of the Negri (WPDN).	1	5	3,614	1,086
2.	Do you, as a taxpayer, agree to the income tax received on the income of the foreign taxpayer (WPLN).	2	5	4,343	0,772
3.	Do you, as a taxpayer, agree that tax income is not required to submit an annual SPT.	1	5	3,186	1,175
4.	Do you, as a taxpayer, agree that the reported tax income comes from domestic sources of income.	2	5	4,143	0,703

Source: Data processed by the author *** The standard deviation value greater than 0.7 is declared not good

Public Accountability
Table 6. Recapitulation of Respondents' Answers to Income Tax Income

NO.	Indicator Public Accountability	Value Mix	Value Max	Stocking of Average	Value Standard Deviation
1.	Does the father / mother as WP agrees that programs are designed taking into account the principle of budgetary efficiency that public funds generate maximum output.	2	5	3,529	0,712
2.	Do you as the WP agree that budget programs are designed by considering the principle of effectiveness that the use of the budget achieves the targets or goals of the public interest.	2	5	3,614	0,883

3.	Does the father / mother as WP agreed to the implementation of the budget programs actually perceived by society	1	5	3.171	1.276
4.	Does the father / mother as WP agreed that the proposed budget reflects the vision, mission, goals, objectives , and the result set.	1	5	3,514	0,982
5.	Do you, as WP agree, that the allocation of budget funds follows the applicable processes and procedures.	1	5	3,700	1,151
6.	Are you aware that the compliance audit is carried out so that every use of funds is based on the prevailing laws and regulations.	1	5	3,786	1,041

Source: Data processed by the author *** The standard deviation value greater than 0.7 is declared not good

Test Validity Convergent
 Table 7.test results Convergent Validity

Construction of	Indicators	<i>Outer Loading</i>	Specification
Tax Knowledge	PP1	1,000	Valid
	PP3	0,724	Valid
	PP4	0,821	Valid
	PP5	1,000	Valid
Taxpayer Compliance	Kwp1	0,905	Valid
	Kwp2	0,927	Valid
	Kwp3	0,875	Valid
	Kwp4	0,874	Valid
	Kwp5	0,873	Valid
	Kwp6	0,810	Valid
Sanctions Taxes	Sp3	1,000	Valid
Revenues Income Tax	Ppp1	1,000	Valid
	Ppp3	0,734	Valid
	Ppp4	0,848	Valid
Public Accountability	Ap1	0,802	Valid
	Ap2	0,798	Valid
	Ap3	0,836	Valid
	Ap4	0,863	Valid
	Ap5	1,000	Valid
	Ap6	1,000	Valid

Source: Adapted from SmartPLS Output 3.0 ** Values greater correlation of the value 0.70 declared valid

Test Discriminant Validity
 Table 8.of Test Results Discriminant Validity

Indicators	Knowledge Tax	Taxpayer Compliance	Sanctions Taxes	Revenues Income Tax	for Public Accountability Publik
PP1	0,516	0,189	-0,100	0,277	0,288
PP3	0,599	0,076	0,177	0,176	0,009
PP4	0,724	0,278	0,125	0,394	0,036
PP5	0,558	0,292	0,444	0,229	-0,168
KWP1	0,367	0,814	0,165	-0,021	0,217
KWP2	0,323	0,831	0,154	-0,020	0,102
KWP3	0,263	0,822	0,008	0,097	0,332
KWP4	0,226	0,841	0,141	0,110	0,080
KWP5	0,234	0,717	0,064	0,135	0,031

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KWP6	0,267	0,697	0,003	0,203	0,291
SP3	0,147	0,076	0,631	0,051	-0,289
AP1	0,201	0,231	-0,002	0,228	0,609
AP2	-0,072	0,221	0,011	-0,088	0,603
AP3	0,110	0,055	0,056	0,274	0,647
AP4	0,077	0,276	0,018	-0,009	0,703
AP5	0,049	-0,018	-0,020	-0,006	0,580
AP6	0,025	0,170	-0,115	-0,038	0,568

Source: dioleh of PLS Output 3.0 **Nuse values loading factor is greater than the value of loading the construct is declared good

Test Average Variance Extracted (AVE)
Table 9. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Tax Knowledge	1,000
Taxpayer Compliance	1,000
Tax Sanctions	1,000
RevenuesIncome Tax	1,000
Public Accountability	1,000

Source: Processed from SmartPLS 3.0 Output ** Significance at 0.05 level

Test CompositeReliability and Cronbach's Alpha
Table 10. Test Results CompositeReliability and Cronbach's Alpha

Variable	Composite Reliability	Cronbach's Alpha	Value Critical	Information
Tax Knowledge	1,000	1,000	0.7	Reliable
Taxpayer Compliance	1,000	1,000	0.7	Reliable
Sanctions Tax	1,000	1,000	0.7	Reliable
RevenuesIncome Tax	1,000	1,000	0.7	Reliable
Public Accountability	1,000	1,000	0.7	Reliable

Source: Processed from Output SmartPLS 3.0 ** Significant at 0.7 level

R-Square Test
Table 11. R-Square Test Results

Variable	R Square	R Square Adjusted
RevenuesIncome Tax	0.216	0.180

Public Accountability	0.010	-0.004
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Source: Processed from Output SmartPLS 3.0, ** Good 0.67, moderate 0.33 and weak 0, 19.

The Effect Size (f square)

test of tax knowledge of 0.214 is categorized as very strong in affecting the income tax income variable, the taxpayer compliance variable of 0.005 is categorized as having a weak effect on the income tax income variable and the tax sanction variable of 0.016 is categorized as having a weak effect on the income tax income variable. Meanwhile, the income tax variable of 0.010 is categorized as having a weak effect on the public accountability variable.

Hypothesis Testing
Hypothesis Test Results Table 12.

Effect of Inter Variable	Coefficient Parameter	T Statistics	P Values	Description
Tax Knowledge -> Revenues Income tax	0.446	3.786	0.001	Significant
Taxpayer Compliance -> Revenues Income Tax	-0.066	0.501	0.620	Not Significant
Tax Penalties -> Revenues Income Tax	0.116	0.999	0.277	Not Significant
Income Tax Revenues -> Public Accountability	0.101	0.729	0.469	Not Significant

Source: Processed from SmartPLS 3.0 ** Significance at the 0.05 level

The coefficient of determination

The effect of tax knowledge on income tax revenues with a T-statistics value of $3.786 > 1,96$ and the P-Values value of $0.001 < 0.05$, it can be stated that tax knowledge has a positive and significant effect on income tax revenue because the more knowledge and understanding of taxes, the higher the income tax. The effect of taxpayer compliance on income tax income with T-statistics of $0.501 < 1.96$ and the P-Values value of $0.620 > 0.005$. This can mean that taxpayer compliance does not have a significant effect on income tax income because taxpayers do not comply with tax regulations both formally and materially, it will indirectly lead to the desire to take tax avoidance, evasion, smuggling and negligence. The effect of tax sanctions on income tax income with T-statistics of $0.999 < 1.96$ and a P-Values value of $0.277 > 0.005$, it can be stated that tax penalties have no significant effect on income tax income because many taxpayers who are not aware often repeat the same mistakes when completing tax obligations such as forgetting payment dates, not reporting taxes, delaying payments and hiding data. Of course this can make taxpayers subject to tax sanctions both administrative and criminal sanctions. The impact of income tax revenues on public accountability with a T-statistics value of $0.729 < 1.96$ and a P-Values value of 0.469 , it can be stated that income tax revenues do not have a significant impact on public accountability due to the lack of proper implementation of tax reform, lack of service to taxpayers, lack of effectiveness of socialization to the public to raise awareness and tax

compliance, lack of extensification, intensification and law enforcement, lack of effectiveness in auditing and collection, lack of capacity of the Directorate General of Taxes (DGT) in terms of increasing competence of human resources, information technology, and budget so taxpayers think twice about paying taxes.

DISCUSSION

The Effect of Tax Knowledge on Income Tax Income Tax
 knowledge has a positive and significant effect on income tax income. Tax knowledge means all tax information that can be used by taxpayers as a basis for acting, making decisions, and for taking certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation, knowledge also means that the public or fellow government officials can know or be involved in implementing it. tax obligations through registration, procedures for paying taxes, both in self-counting or reporting income tax as well as the taxpayer's understanding of tax law by implementing public policies related to regulations set by the government in order to prevent fraud and manipulation that only benefits one group. The higher one's tax knowledge, the higher the influence on income tax income in government and it can be said that tax knowledge can prevent violations caused by taxpayers, thus the motivation to increase income tax income will increase. Pratama (2018) where the success of tax knowledge is supported by a good understanding in exercising tax rights and obligations, so it can be concluded

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that tax knowledge has a significant effect on income tax revenues. It is the same with Septyana (2019) which states that increasing knowledge of both formal and non-formal taxation will have a positive impact on income tax income. Then research conducted by Isawati (2016) where the results state that tax knowledge has a significant effect on tax revenue. Similar to the research conducted by Aswati (2020), in which the research also states that good tax knowledge is supported by high understanding, tax knowledge has a significant effect on income tax income. Research is not supported by previous research conducted by Anggraini (2018), Nugroho (2016) and Purnamasari & Sudaryo (2018) where the results show that there is an inefficiency of tax knowledge in terms of education, technology and differences in people's mindsets so that it is inefficient in paying taxes. It can be interpreted that by lack of understanding of tax knowledge so that taxpayers can cause the data that should be reported is not the actual data.

The Effect of Taxpayer Compliance on Income Tax Income Taxpayer

compliance does not have a significant effect on income tax income. Taxpayer compliance is still an obstacle in increasing tax revenue, moreover, many taxpayers are not yet obedient and aware of the orderliness of payment and reporting of periodic and annual tax obligations, even though success in tax administration requires high taxpayer compliance. Knowledge of tax regulations is important for fostering obedient behavior, because how can taxpayers be asked to comply if they do not know how the tax regulations are, meaning how taxpayers are told to submit their SPT on time if taxpayers do not know when the tax returns are due. Anggraini (2018) where the results of his research show that there is no significant influence between taxpayer compliance on income tax income. The same thing was revealed in Rahmawati's research (2018) where the results of her research stated that the lack of taxpayer compliance resulted in a significant insignificance of income tax revenue. Then the research conducted by Isawati (2016) where the results stated that actions that violate tax laws and regulations that cause less compliance of taxpayers will have an insignificant impact on income tax revenue. This study does not support the research conducted by Fibria Anggraini PL & Waluyo (2014) which states that taxpayer compliance has a significant impact in increasing income tax revenue. It is the same as Handayani (2017) which states that if taxpayers are obedient in depositing, paying and reporting their taxes, it will affect income tax income. Then in research conducted by Nurfauziah (2020) states that the awareness, interest and compliance possessed by taxpayers will have a positive and significant effect on income tax revenues.

The Effect of Tax Sanctions on Income Taxes Income Tax

sanctions have no significant effect on income tax revenues. The government creates tax sanctions with the aim of first, creating an orderly administration in the field of taxation and secondly, to improve taxpayer compliance in fulfilling tax obligations. Knowledge of sanctions in taxation is important because the government has implemented a self-assessment system in the context of implementing tax collection. Based on this system, taxpayers are given the confidence to calculate deposits, and report their own taxes, so that taxpayers can run

it properly, each taxpayer needs tax knowledge, both in terms of regulations and administrative techniques so that implementation can be orderly and in accordance with the expected target. , the government has also prepared signs stipulated in the applicable Taxation Law. The higher or heavier the tax sanctions for violations given to taxpayers or errors in providing information used in calculating the amount of tax payments, the higher the level of tax income losses earned. Agnes (2015) where the results of his research show that there is no significant effect between tax sanctions on income tax income. The same thing is expressed in Liapis' research (2020) which in the empirical analysis conducted shows that tax sanction legal obligations do not provide a deterrent effect on taxpayers so that it can be interpreted that tax sanctions have no effect on income tax revenues. Research also conducted by Prena (2019) states that tax sanctions do not have a significant effect on tax revenue which is part of state income. This study does not support the research conducted by Purnama Sari & Sudaryono (2018) which states that tax sanctions have a significant effect on income tax revenues. Research was also conducted by Handayani (2017) which states that tax sanctions have a significant effect on income tax income. The same is the case with research conducted by Isawati and Septyana (2019) which states that there is an influence between tax sanctions and income tax income, this is because if the taxpayer does not violate tax norms and sanctions, it can increase income tax income.

Impact of Income Tax Revenues on Public Accountability

Income tax revenues do not have a significant impact on public accountability. Public accountability is the ability of the Mukomuko Regency KPP to serve taxpayers in meeting all their needs transparently and openly in accordance with the provisions of laws and regulations, the implementation of public services must be accountable, both to the public and superiors or leaders of the service units of government agencies. As we know, the implementation of good governance lies in how far the synergy between the people, the government and entrepreneurs is cohesive, harmonious and balanced. The better the level of service provided by the government, the higher the public's interest in fulfilling tax obligations, and vice versa, income tax revenues will increase if the government is more responsible for taxpayers and conducts socialization on the understanding and procedures of taxation in paying taxes. This research supports research conducted by Rahmawati (2018) where the results of her research state that income tax revenue does not have a significant impact on public accountability. Research conducted by Liapis (2020) states that tax revenue has no significant impact on public accountability. Research is also supported by Pratama (2018) which states that income tax revenue has no significant impact on public accountability. This study does not support the research conducted by Rusli (2014) where the results of his research indicate that there is a significant impact between income tax revenues on public accountability. The same is the research conducted by Paliwal (2020) which states that income tax revenues have a significant impact on public accountability in presenting tax reports. In his research, Turan (2020) also states that the government's commitment to organization in implementing services to taxpayers simultaneously has a significant impact on income

tax revenue on public accountability. Then research conducted by Modugu (2020) states that income tax revenue has a significant impact on public accountability. Research was also conducted by Papadopoulou (2019) which states that there is a significant impact of the self-assessment system on income tax revenues on public accountability.

CONCLUSIONS AND SUGGESTIONS

a. Conclusion

Tax knowledge has a positive and significant effect on income tax revenue. The higher the understanding possessed by the taxpayer in taxation knowledge, the higher the income tax income obtained. Good knowledge and understanding can increase tax revenue.

Taxpayer compliance does not have a significant effect on income tax income. The level of compliance awareness possessed by taxpayers has no effect on income tax revenues. Tax revenue is not implemented properly and accurately.

Tax sanctions have no significant effect on income tax revenues. The level of tax sanctions has no effect on income tax revenues. The number of violations that cause losses to income tax revenues.

Income tax revenue does not have a significant impact on Public Accountability. The level of income tax revenue does not have a significant impact on public accountability. Inadequate government services and responsibilities.

b. Suggestions

Based on the discussion and conclusions obtained, the researchers submitted suggestions to the Mukomuko Regency Tax Office to be able to continue to evaluate, improve and improve tax awareness, taxpayer compliance and local government responsibility for public services in order to create a government that is transparent, clean and protected from corruption. It is hoped that the Mukomuko District Government as decisions and policies will be more focused and far from corrupt behavior and tax violations if the local government can continue to socialize with the community in the context of regional development participation, especially in the public service sector. This was done in order to increase income tax revenues so that the Regional Income and Expenditure Budget would be good and could be allocated for the development of Mukomuko Regency. In addition, the government is expected to be even more assertive in implementing tax sanctions in an effort to prevent and minimize regional irregularities and losses, especially in self-accountability, which can worsen public trust and cause public resistance to public policies. In this study, there are still variables that do not have an influence on income tax revenue, therefore further researchers are expected to be able to conduct research again on variables that do not affect and for further research it is expected to expand the sample environment based on the type of taxpayer so that it can be compared a KPP with KPP. other.

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