THE EFFECTS OF E-COMMERCE BUSINESS IN TAX EXAMINATION, TAX SANCTIONS TOWARD TAX REVENUE

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ABSTRACT

This research aims to find out about the The Effects Of E-Commerce Business In Tax Examination, Tax Sanctions Toward Tax Revenue "Empirical Study on Online Business in Aceh Tengah" that have been in Takengon City. This research used primary quantitative data, and the data was obtained from spared of questionnaires. The sample in this research was the owner and user of business on e-commerce in Takengon City. Respondents in this research are 101 people, 58.4% owner of business online on e-commerce and 41.6% user or buyer of business online on e-commerce. The sampling technique used in this research is simple random sampling technique. The data analysis technique used in this research is multiple linear regression using programs in IBM SPSS version 25.0. The result of this study that show, business on e-commerce have a positive and have significant effect on tax revenue, tax examination has positive effect but not have a significant effect and tax sanctions have positive effect and have significant effect on tax revenue in Takengon city.

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INTRODUCTION

Nowdays, the development of information technology is growing rapidly, starting from the development of information technology to the online shopping system which is increasingly easier for people. Departing from this phenomenon, this opportunity is certainly a business opportunity for many parties who offer a virtual trade system known as electronic commerce or E-commerce (Elfanso & Monica, 2023). Nowadays, people's transactions through E-commerce have become a hot topic in the city of tankengon. This is because technological advances are also a profitable means for individual taxpayers in carrying out business activities. For example, the sale of goods is carried out through e-commerce platforms such as Shopee, Tokopedia, Lazada, Zalora and others. Over time, technology and information are now sharing trade transactions for all goods or services online.

The increase in the number of internet users in Indonesia has also encouraged the growth of electronic trade activities. However, the development of e-commerce also poses various problems, especially in the field of taxation. Online business transactions are considered difficult to supervise and taxed because the tax system in Indonesia adheres to a self-assessment system, where taxpayers are given the trust to calculate, pay, and report their own tax obligations (Dwita, Latrianda, & Rachman, 2025)

Tax Examinations are one of the strict law enforcement efforts by third-party tax officers (Marisa & Toly, 2013). The audit is carried out to test compliance and supervise potential fraud committed by taxpayers. In addition, tax audits also aim to encourage taxpayers to make honest tax payments in accordance with applicable regulations. Then tax sanctions according to (Jannah, 2017) are: (1) in the form of clear sanctions, and (2) sanctions given will have a deterrent effect. Based on some of the definitions of tax sanctions above, it can be concluded that tax sanctions are punishments received by taxpayers when they are unable to carry out their tax obligations. Moreover, tax sanctions must have a deterrent effect so that taxpayers do not repeat the same mistakes, so that they will not repeat them again (Waluyo, 2017).

During this pandemic, many people do business through e-commerce and generate relatively high income. As for the definition of tax revenue according to (Hutagaol, Winarno, & Paradipta, 2007), income is something that can be developed according to the condition of the state and the obedience of its people. and the community and government must continue to optimize the source of state revenue as tax revenue (Aprilianto & Hidayat, 2020).

Based on the above, two is a theory that supports this research, namely Attribution Theory and Theory Planned Behavior. Attribution theory is a collection of several theories that are concerned with the assignment of causal inferences and how these interpretations influence evaluations and behavior (Swasson & Kelley, 2015) The internal factor is one of the factors that have caused individual behavior that is in under their own control, while the external factor is caused by actors who come from an environment or someone's situations.

Attribution theory will impact a future person's behavior. If attribution person has a failure to lack effort or internal unstable cause, therefore the people feel motivated to do better than before cause it can be changed and depend on someone itself (Schmitt, 2015). Then, Theory Planned Behavior (TPB) according to (Ajzen, 1991), is explained the factors that influence the tax compliance behavior of a taxpayer from a psychological side. The TPB model states that intention can influence individual behavior to be obedient or disobedient to taxation rules. This theory is capable for reinforcing the theory above in Based on these conditions, explaining the variable research. A person's though can form an impression that affects a person belief in what they do. This study aims to analyze the influence of e-commerce business, tax examination, tax sanctions toward tax revenue in Takengon City.

RESEARCH METHODOLOGY

The research objects that will be used in this research are Takengon City because they are influential in this situation and many people have discussed. In addition, the research subject are the owners of online business on e-commerce and the users in in Takengon city. The this research using Quantitative method that will establish a causal relationship between the independent variables and the dependent variable. This research using questionnaire data with random sampling technique, According to Sugiyono (2013), simple random sampling is as follows: "Simple random sampling is taking members of the sample from the population randomly without paying attention to the strata in that population"

To analysis the data using descriptive statistic, data quality test that consist to validity and reliability test to know the data valid with KMO > 0.5 and to know data reliable that with Cornbach alpha >0.6. then there is classical assumption test consist to Normality, multicollinearity, autocorrelation and heteroscdasticity test. The hypothesis testing in this research using Multiple Regression Test that consist into adjusted R square, F test and T test. Data analysis was done using multiple linear regression models because it consists of the dependent variable and the independent variable. Multiple linear regression test is used to test hypothesis 1 to hypothesis 3. Therefore the developed regression model that has been formulated to test hypothesis 1 to hypothesis 3 ias as follows:

$$TR = a + b1BEC + b2TE + b3TS + e$$

Whereas:

TR = Tax Revenue
a = Constant
b1,b2,b3 = Coefficient beta
e = Error nuisance
BEC. = Business on e-commerce
TE. = Tax examinations
TS. = Tax Sanction

RESULTS AND DISCUSSION

Analysis of Statistic Description

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
BOE	101	5	25	20.66	3.925
TE	101	5	25	21.15	3.804
TS	101	7	35	25.62	5.323
TR	101	4	20	16.75	3.683
Valid N (listwise)	101				

Source IBM SPSS 25.0

The table above shows that the results obtained after analyzing the data have a sample count of 101 is in accordance with the sample that has been filled by the respondents. From the table above, it can be concluded that all variable have low standard deviation because all variable have smaller standard deviation than mean.

Variable	Value of KMO	Item	Value of Loading Factor	Description
Business on E-commerce	0.826	BOE1	0.854	Valid
		BOE2	0.898	Valid
		BOE3	0.782	Valid
		BOE4	0.767	Valid
		BOE5	0.603	Valid
Tax Examination	0.837	TE1	0.702	Valid
		TE2	0.747	Valid
		TE3	0.912	Valid
		TE4	0.922	Valid
		TE5	0.867	Valid
Tax Sanctions	0.782	TS1	0.698	Valid
		TS2	0.587	Valid
		TS3	0.659	Valid
		TS4	0.746	Valid
		TS5	0.776	Valid
		TS6	0.817	Valid
		TS7	0.795	Valid
Tax Revenue	0.782	TR1	0.950	Valid
		TR2	0.931	Valid
		TR3	0.909	Valid
		TR4	0.860	Valid

Validity Test

Source IBM SPSS 25

Based on the results of data that has been analyzed using IBM SPSS version 25.0, this research can be said to be valid according to (Sugiyono, 2014) if there are similarities in the data collected on the actual objects research. This can be seen from the results of KMO values and can be said to be valid if the value of loading factor derived from matrix components with sig values. > 0.5 or sig value or > 5%. If the value sig. < 0.5 then the data is said to be invalid. Then the all the data from this research are valid and can continue to analyze.

Reliability Test

Variable	Cronbach Alpha	Conclusion	Description
Business on E-commerce	0.840	Reliable	High reliable
Tax Examination	0.877	Reliable	High reliable
Tax Sanctions	0.842	Reliable	High reliable
Tax Revenue	0.930	Reliable	Perfect reliable

Source IBM SPSS 25.0

Based on data that have been tested with reliability test using IBM SPSS version 25.0, it can be concluded that the data on the table above is reliable. Therefore, it can be used to measure existing variable variables. The data can be reliable because they have passed the Cronbach alpha which is > 0.6. Thus, it can be concluded that the data above is reliable to use in this research.

Classical Assumption Test

Normality Test

One Kolmohorov-smirnov	Sig Value	Description
Unstandardized Resedual	0.200	Normal

Source IBM SPSS 25.0

It can be explained if the sig value. is > 0.05, then the data are normally distributed. If sig value. < 0.05, the data are said to be not distributed normally. Based on the table above, it is known that the value of Sig. is 0.200. Thus, it can be concluded that 0.200 > 0.05 which can be interpreted that the data are normal and can be analyzed in the next test stage.

Multicollinearity Test

Variable	Value of Tolerance	Value of VIF	Description
Business on E-commerce	0.666	1.502	Free multicollinearity
Tax Examination	0.548	1.824	Free multicollinearity
Tax Sanctions	0.668	1.498	Free multicollinearity

Source IBM SPSS 25.0

To know the existence of multicollinearity in independent variables if there is a correlation between each free variable in multicollinearity is seen from the value of VIF. The value of VIF is < 10 or value of tolerance is > 0.1, it can be tolerated. Based on the results of the multicollinear in the table above, it explains that the independent variables are free multicollinearity.

Autocorrelation Test

According to (Ghozali, 2018) autocorrelation are to detect the absence or percentage of autocorrelation is done by performing the Durbin- Watson test (DW Test)

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.698[a]	.488	.472	2.677	1.745
a. Predictors: (Constant), TS, BOE, TE					
b. Dependent Variable: TR					

Source IBM SPSS 25.0

Based on the table above, it can be declared there is no autocorrelation if the value is tested using the following criteria:

du < dw < 4-du = Not affected by autocorrelation
dw < du < 4-du = Affected by autocorrelation

Based on the table above, it can be seen that the number of N (sample) and independent variable, with the criteria that have been analyzed showing the result as follows:

du < dw < 4-du
1.736 < 1.745 < 2.264

It is known that value of Durbin Watson (D-W) is 1.745 which is bigger than DU 1.736 and is smaller than 4-DU 2.264. Therefore, the model of regression above has not been affected by autocorrelation

Heteroscedestity Test (Glejser Test)

Variable	Sig. Value	Description
Business on E-commerce	0.057	Free heteroscedescity
Tax Examination	0.939	Free heteroscedescity
Tax Sanctions	0.133	Free heteroscedescity

Source IBM SPSS 25.0

Based on the table above, according to (Nazaruddin & Basuki, Agus, 2015) it can be known that all variables have a sig. value > 0.05, it then can be inferred that heteriscedascity do not occur in all of the above variables. Thus, it can be analyzed
further.

Hypothesis Testing

Multiple Regression Test

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.385	1.787		.215	.830
	BOE	.188	.065	.257	2.883	.005
	TE	.128	.068	.185	1.880	.063
	TS	.280	.062	.404	4.547	.000
a. Dependent Variable: TR						

Source IBM SPSS 25.0

The table above shows the results of multiple regression test. The result of multiple linear regression that have been analyzed from the table are as follows:
TR = 0.385 + 0.257X1 + 0.185X2 + 0.404X3 + e

Adjusted R Square

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.698[a]	.488	.472	2.677
a. Predictors: (Constant), TS, BOE, TE				

Source IBM SPSS 25.0

From table it can be seen that there is a coefficient determination from adjusted R square is 0.472 or 47.82%. This can show that tax revenue as one dependent variable is influenced by variables business on e-commerce, tax examination and tax sanction as independent variables of 47.2%. Meanwhile the remaining of that variable is 52.8% which is influenced by other variables which are the variable are not used in this research. Then the left out percentage variable that can be explain the dependent variable to the others variable that not used on this research Nanincova (2019).

Significant simultaneous Test (F Test)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	661.808	3	220.603	30.789	.000[b]
	Residual	695.003	97	7.165		
	Total	1356.812	100			
a. Dependent Variable: TR						
b. Predictors: (Constant), TS, BOE, TE						

Source IBM SPSS 25.0

Based on the results shown in Table 9, it can be seen that the significance value is 0.000 < 0.05, so the hypothesis is accepted. Thus, it can be concluded that the variables of E-commerce Business (BOE), Tax Audit (TE), and Tax Sanctions (TS) simultaneously or together affect Tax Revenue (TR).

Partical Test (T- Test)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.385	1.787		.215	.830
	BOE	.188	.065	.257	2.883	.005
	TE	.128	.068	.185	1.880	.063
	TS	.280	.062	.404	4.547	.000
a. Dependent Variable: TR						

Source IBM SPSS 25.0

Based on the results of table 4.16, the conclusions are as follow:

1. The Effect of Business on E-commerce on Tax Revenue

There is a significant value between the variable business on e-commerce (BOE) to variable tax revenue (TR) which is 0.005 and smaller than 0.05. It shows that business on e-commerce (BOE) has significant effect on tax revenue (TR). The beta coefficient value of business on e-commerce (BOE) is 0.257 (positive) which means it has a positive effect on the variable of tax revenue (TR). Therefore, it can be concluded that the first hypothesis (H1) in this research is accepted.

2. The Effect of Tax Examination on Tax Revenue

There is no significant value between variable tax examination (TE) and the variable tax revenue (TR) which is 0.063 is bigger than 0.05. It indicates that the tax examination (TE) has a significant impact on the tax revenue (TR). The beta coefficient value of tax examination (TE) is 0.185 (positive) which means that the variable has a positive effect on the variable of tax revenue (TR) then it is acceptable. Therefore, it can be concluded that the second hypothesis (H2) in this research is rejected.

3. The Effect on Tax Sanctions on Tax Revenue

There is a significant value between the variable of tax sanctions (TS) and the variable of tax revenue (TR) which is 0.000 smaller than 0.05. This shows that tax sanctions (TS) have significant effect on tax revenue (TR). The beta coefficient value of tax sanctions (TS) is 0.404 (positive) which means it has a positive effect on the variable of tax revenue (TR). Therefore, it can be concluded that the third hypothesis (H3) in this research is accepted.

DISCUSSION

The result of hypothesis testing 1 (H1) which has been tested through multiple regression tests in this research shows that there is a significant value between the variable of business on e-commerce and the variable of tax revenue which is 0.005 and smaller than 0.05. It shows that business on e-commerce has significant interest in tax revenue. The beta coefficient value of business on e-commerce is 0.257 (positive) which means it has a positive influence on the variable of tax revenue. Through the results that have been discussed above, it is known that the variable business on e-commerce has a positive effect on the variable of tax revenue. Therefore, it can be concluded that the first hypothesis (H1) in this research is accepted. It can be then interpreted that the number of people who run the business on e-commerce will have a positive effect on tax revenue in accordance with the hypothesis examined in this research.

The result of hypothesis testing 2 (H2) is similar to H1. H2 can be known based on the analysis on multiple regression tests. In this second hypothesis, there is no significant value between the variable of tax examination to the variable of tax revenue which is 0.063 and bigger than 0.05. This shows that the tax examination has a significant effect on tax revenue. The beta coefficient value of the tax examination is 0.185 (positive) which means that the variable has a positive effect on the variable of tax revenue then it is acceptable. Through the results that have been discussed above, it is known that the variable of tax examination has a positive effect on the variable of tax revenue. It can be concluded that the second hypothesis (H2) in this research is rejected. It can be interpreted that if tax examination is often held, the people who pay taxes will increase so that it has a positive effect on tax revenue is in accordance with the hypothesis examined in this research.

The result of hypothesis testing (H3) that has been analyzed using multiple regression tests shows a significant value between the variable of tax sanctions and the variable of tax revenue that is 0.000 smaller than 0.05. This shows that the tax sanctions have significant effect on the tax revenue (TR). The beta coefficient value of tax sanctions is 0.404 (positive) which means it has a positive effect on the variable of tax revenue. Through the results that have been discussed above, it is known that the variable of tax sanctions has a positive effect on the variable of tax revenue. It can be concluded that the third hypothesis (H3) in this research is accepted. It can be interpreted that the increasing knowledge of a person about tax sanctions will have a positive effect on tax revenue in accordance with the hypothesis examined in this study.

Conclustion

In the first variable, business in e-commerce has a positive result on tax revenue and also has a significant effect on tax revenue and the first hypothesis in this study is accepted. This increase in tax revenue occurs because many people make transactions or do business in e-commerce, then tax revenue will increase, because online business in e-commerce is one of the most needed and easy to use e-commerce so that it generates a considerable amount of taxes and affects tax revenue in the city of Takengon. Furthermore, in the second variable, tax examinations had positive results but did not have a significant effect on tax revenue, therefore the hypothesis of this research was rejected. This happens because tax audits do not guarantee an increase in tax revenue, as well as the large amount of knowledge of business owners and business people in e-commerce about tax examinations, does not guarantee to pay taxes on time (on time). And in the last variable, tax sanctions have a positive and significant influence on tax revenue, so it can be concluded that the third hypothesis in this study is accepted. The more transparent the government's explanation of tax sanctions on businesses on e-commerce players, the more tax revenue will increase, and tax sanctions succeed in making business people in e-commerce increase their domestic income already because they pay taxes on time.

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In the next research, it is hoped that other variables can be added not only using three independent variables, namely, business in e-commerce, tax audits and tax sanctions, and one dependent variable, namely tax revenue. For example, the tax compliance variable.

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