

The Effect of E-Commerce, Tax, Supervision, and Tax Audit on Value-Added Tax Revenue (Case Study on Kudus Regency Taxpayers)

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Abstract

Internet technology has a huge influence on the world economy. More economic activities are carried out using internet media. Seeing the potential for the development of e-commerce has made business people dive into the digital world. The explosion of e-commerce is about the attraction of the business world and the state represented by the tax authorities, in this case, the Directorate General of Taxes, Central Java Regional Office in Kudus Regency. In line with the government's proposal to tax e-commerce as a source of state revenue and expenditure, awareness of the important role of e-commerce in the current digital-based business environment requires collaboration between relevant stakeholders to strive for a climate and mechanisms that encourage the development and growth of e-commerce, trade and protect the activities that take place therein. This research used a questionnaire on 185 Kudus district taxpayers registered on the marketplace using 25 SPSS data analysis. E-commerce is proven to have an influence on Value Added Tax Revenue. Tax supervision has been proven to have an influence on Value Added Tax Revenue. The audit proved that taxes have a positive effect on value-added tax revenues. The research results show that all variables used have a positive effect on value-added tax revenues.

Keywords: E-commerce; tax monitoring; tax audit; value-added tax; tax revenue

INTRODUCTION

Entering the industrial era 4.0, technological developments are very fast and have given birth to paradigm changes and have an impact on all aspects of life. From both hardware and software sides, including the field of information communications. The integration of these two things cannot be separated and has given birth to many leaps in digitalization progress which were previously scenes in science fiction films. Along with the formation of computer networks, especially the Internet, it plays a major role in facilitating relationships between computer users in the world in the form of communication and exchanging data in a matter of seconds. From these interactions, innovations emerge that move real world activities into cyberspace. (Aprilianto & Hidayat, 2020).

Trading activities cannot avoid the impact of massive digitalization in the field of information communication, which is changing the communication paradigm to be electronic-based. Internet technology has a huge influence on the world economy. More and more economic activities are carried out using internet media that shows another form of transaction

and a traditional form of transaction where the seller and buyer meet face to face to make payment along with delivery of goods, into a digital transaction pattern, namely direct sales and purchases, but via online, mobile devices, applications, and operating systems (Rendy & Irawati, 2019).

E-commerce makes it very easy for people to buy products, because it is increasingly able to expand market reach. Dissemination of information about products can be faster and wider. For this reason, electronic-based communication has begun to change consumption patterns and methods, and has become part of people's lifestyle. The physical use of electronic communication devices such as telephones, PCs, online kiosks, automated teller machines (ATMs), smart cards, and smartphones to buy or sell goods or services.

The large number of internet users in Indonesia has huge market potential, capable of triggering the creation of new business opportunities. is one of the companies that uses technology from the internet, often called online shopping. The development of the online shopping business in Indonesia is running smoothly. The growth of internet users according to the Indonesian Internet Service Providers Association (APJII) in 2011 was 55 million users, increasing to 143.26 million users in 2017. According to the APJII survey, internet use for purchasing information was 37.82%, which was followed by purchases online by 32.19% and 16.83% for online sales offers. Based on survey results reported by We Are Social & Hootsuite in Hootsuite's Indonesia Digital Report January 2019, the total number of e-commerce platform users in Indonesia is 12% of the internet population, with 17.2 million users, this figure is an increase of 160% from January 2018 there were only 6.6 million users. Interesting things not only appear in the number of e-commerce users, but also in the transaction value. In January 2019, e-commerce transactions worth USD 9.5 billion were counted. This is an increase compared to the previous year of USD 7 billion. If this data is used as a reference, the increase in internet users will be accompanied by an increase in online transactions. The Institute for Development of Economics and Finance (INDEF) predicts that internet users in 2020 will increase by 31%, namely 22.5 million users with a total transaction value of USD 11.3 billion or IDR 158 trillion.

The rapid development of the electronics-based economy has high economic potential for Indonesia, encouraging the government to develop regulations regarding the electronics-based economy by issuing Economic Policy Package XIV regarding E-commerce. The government feels it is necessary to issue a Presidential Regulation concerning the E-commerce Roadmap to encourage the expansion and improvement of economic activities in communities throughout Indonesia in an efficient and globally connected manner.

This shift in trade patterns requires clear legal instruments to regulate regional taxes and levies on e-commerce activities (Sudrajat, 2020). The reason is that taxes are the main source of state income, without taxes it would be difficult to finance development programs because these development programs require a lot of money, sourced from the APBN. Meanwhile, the largest source of the APBN is taxes. The development of online business in Indonesia has attracted the attention of the government to start regulating the tax side of online business in order to optimize future tax revenues (Rendy & Irawati, 2019).

All commercial transactions, whether physical or online, are subject to the same tax. Basically, there is no difference between online trading and traditional trading. Both must be taxed according to applicable regulations, according to the tax principle "Principles of Justice" (Sari, 2018). This means that there is no difference in the application of tax laws and regulations between e-commerce and traditional transactions.

Rapid economic revenues in the e-commerce sector can have a significant impact on government tax revenues. Ironically, however, the expected hefty tax amount was not collected in full. Yustinus Prastowo, Executive Director of the Indonesian Center for Tax Analysis (CITA), said the country could lose up to 10% of potential taxes from e-commerce transactions if tax directors in these regions fail to collect taxes (Leonardo & Tjen, 2020).

The Tax Authority has implemented the Minister of Finance Regulation concerning Tax Treatment of Commercial Transactions Using Electronic Systems, intended to provide a sense of justice between traditional economic actors and electronic systems. I emphasize the purpose. commercial actor.

E-commerce tax treatment regulations were issued in the 2018 Minister of Finance Regulations. However, they were canceled because the Minister of Finance withdrew the regulations before PMK 210/PMK.010/2018 regulations came into force.(Leonardo & Tjen, 2020).

A field study conducted by the Indonesian Electronic Commerce Association found that deregulation was caused by several shortcomings. This is because it is feared that it will hamper the growth of Indonesian SMEs and kill micro-entrepreneurs because they are required to produce NPWPs. Old business and new business. Not to mention the lack of regulations for business people who use social media to trade, causing many e-commerce businesses people to change direction, reducing the number of e-commerce business people and even closing their rice fields (Farras, 2019).

The problem of the lack of regulations regarding e-commerce taxation results in less than optimal state tax revenues (Haryadi & Sari, 2020). Law Number 28 of 2007 (Regarding General Provisions and Tax Procedures) does not take into account tax content in the field of online transactions. It is believed that Law No. 80/2019 concerning Electronic Commerce cannot solve the problem of e-commerce tax collection for online businesses in Indonesia.

Several problems that result in large e-commerce tax losses include a high level of anonymity, unclear e-commerce tax collection rules and mechanisms, and lack of taxpayer awareness. To increase tax revenues from e-commerce transactions, regulations have been in place since 2013. Online marketplace e-commerce tax is one of four business models subject to e-commerce tax. This is in accordance with the Circular Letter of the Director General of Taxes Number SE/62/PJ/2013 concerning Confirmation of Tax Provisions for e-commerce Transactions. The Directorate General of Taxes (DJP) reported revenues from collecting Value Added Tax (VAT) on Trade Through Electronic Systems (PMSE) or e-commerce of IDR 6.76 trillion throughout 2023.

To reverse the tax rates imposed, few people pay taxes on these activities to date. In fact, many taxpayers do not report their tax obligations to the Director General of Taxes. To date, the Directorate General of Taxes has checked 1500 taxpayer data related to e-commerce obtained via the internet. Tax audits are the DJP's efforts to carry out its supervisory function as mandated by tax law. Tax audit is a formal and substantive tax compliance assessment tool whose main objective is to audit tax compliance in order to increase tax compliance.

Tax audit performance reflects the level of tax compliance in society. Research efforts were carried out by Kurnia regarding the influence of taxpayer knowledge, tax authorities' services and tax penalties on taxpayer compliance. The results of the research show that taxpayer knowledge, tax authorities' services and tax penalties have a significant effect on taxpayer compliance. Taxpayers need to be aware of the function of taxation because government funding is really needed to increase tax compliance.

Based on the thoughts above, researchers are interested in conducting research on the influence of e-commerce tax supervision and tax audits on value added tax revenues in Kudus Regency. Seeing the potential for development of e-commerce business activities, business people are tempted to enter the world of the internet. The e-commerce boom is not only about attracting business, but also the state represented by the tax authorities, in this case the Directorate General of Taxes, Central Java Regional Office, especially in the Kudus Regency area.

Formulation of the problem

1. How is E-commerce proven to have an influence on Value Added Tax Revenue?
2. How is tax supervision proven to have an influence on Value Added Tax Revenue?
3. How has the tax audit proven to positively affect value-added tax revenues?

Research Objectives and Contributions

The objectives of this research are in line with the government, which is starting to plan to introduce e-commerce taxes as a source of revenue and expenditure budgets, awareness of the important role of e-commerce in the digital-based business environment in the current information era really requires coordination between relevant stakeholders to strive for a climate and mechanisms that encourage the growth and development of e-commerce and protect the activities that take place within it.

HYPOTHESIS DEVELOPMENT

The Effect of E-commerce on Tax Revenue

E-commerce is a term that is often used or heard today that is related to the internet. E-commerce is a part of e-business, the scope of e-business is broader and includes not only trade, but also cooperation with business partners, customer service, recruitment, and more (Sabilah, 2021). With the increasing development of E-commerce transactions, this transaction can be considered as a form of tax revenue. It can be seen that E-commerce has the opportunity to influence the increase in tax revenues.

Purchasing power principal theory states that tax collection is seen as a phenomenon in society which can be likened to a pump, namely taking purchasing power from households in the community to state households and then channeling it back to the community with the aim of maintaining community life. Implementation of community interests This is the basis of tax justice. The basis for fairness in tax collection lies in the services provided by the state to its citizens, namely the protection of their lives and property. For this purpose, costs are required to be borne by all people who enjoy this protection in the form of taxes. Several studies studying the optimal taxation of e-commerce and examining the costs of sales tax compliance on the Internet, for example, suggest that all transactions for which tax collection and control exceeds the amount of income tax should be exempt from sales tax. In practice, taxing electronic commerce raises questions about exchange detectability and traceability (Beauvallet 2018).

Research on e-commerce on tax revenues shows that e-commerce has a positive and significant impact on tax revenues (Sabilah, 2021). On this basis, the hypothesis of this research is formulated as follows:

H1: E-commerce has a positive effect on Tax Revenue

The Effect of Tax Supervision on Tax Revenue

Tax supervision carried out by account representatives is intended to ensure that taxpayers continue to fulfill their tax obligations based on applicable tax laws (Symboloon, 2021). Social learning theory explains that repeated and continuous treatment of an individual will create an impression in memory and be able to make behavior change through imitating the attitudes

exemplified. Based on Minister of Finance regulations, tax audits are carried out in order to implement the provisions of the Tax Laws and Regulations, the Directorate General of Taxes has executive power. supervision to ensure taxpayer compliance with the state.

According to Safitra and Djamaluddin (2020), tax supervision has a positive influence on taxpayer compliance. In this case, what is meant by compliance is carrying out obligations towards the state in terms of fulfilling tax obligations. Research on tax supervision of tax revenues shows that tax supervision has a positive effect. Thus, the hypothesis of this research is formulated as follows:

H2: Tax Supervision has a positive effect on Tax Revenue

The Effect of Tax Audits on Tax Revenue

According to Meidhawati et al., (2019), tax audits on e-commerce transactions have the potential to influence the increase in tax revenues. Auditing taxpayers and making taxpayers pay the taxes they should pay, has the impact of increasing tax revenues that should be received by the state.

Social learning theory explains that simultaneous repeated treatment of individuals can create an impression and be able to change behavior through the process of seeing and imitating. Based on Minister of Finance regulations, tax audits are carried out. As part of the implementation of tax laws and regulations, the Directorate of Taxes has the authority to conduct audits to verify compliance with tax obligations.

On research (Minsar, 2020) states that the impact of tax audits on tax revenues is to explain the positive influence of tax audits on tax revenues. On this basis, the hypothesis of this research is formulated as follows:

H3: Tax Audits Have a Positive Effect on Tax Revenue

Theoretical Framework

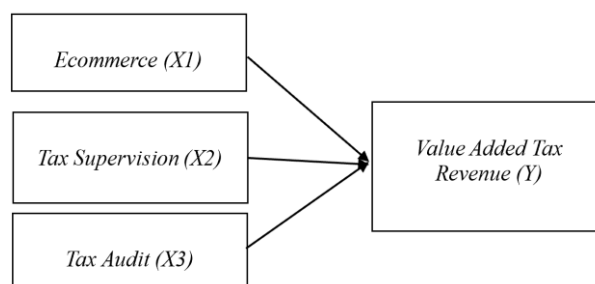


Figure 1. Research Frameworks

Research Method

The type of research used is quantitative Verbatim descriptions, descriptions, or summaries of various situations, circumstances, phenomena, or various research variables according to events. This can be revealed through photographs, interviews, observations and archival materials. Population is the total number consisting of objects and subjects with certain qualities and characteristics determined by the researcher being studied and from which conclusions are drawn (Imron, 2019). The population in this study was Kudus district taxpayers who were found in the marketplace as many as 334 taxpayers. A sample is a small portion of the number and characteristics of a population. The sample from this research is the Kudus district tax registered on the marketplace with a minimum sample of 185 respondents. In this research, data collection

used a field survey by distributing questionnaires to respondents, namely Kudus Regency taxpayers who were registered on the marketplace, a total of 334 respondents. According to (Sugiyono, 2019) a questionnaire is a data collection technique in which respondents are presented with a series of questions or written responses.

In this research, a Likert scale was given to respondents to measure the attitudes, opinions and perceptions of a person or group of people about social phenomena (Sugiyono, 2019). The data used in the research was primary data. Primary data is a data source that directly provides data to data collectors (Sugiyono, 2019). This research used a quantitative method in the form of a questionnaire given to Kudus Regency taxpayers who are registered in the marketplace. The analysis techniques in this research were descriptive statistical analysis, classical assumption testing, multiple linear regression testing, model feasibility testing, and hypothesis testing. The analytical tool in the research uses SPSS 25.

RESULTS AND DISCUSSION

This research was conducted in Kudus Regency. Survey data was collected by distributing questionnaires directly via Google Form to respondents who opened online shop businesses on the *Bukalapak* marketplace platform. The results filled in by respondents were 170 questionnaires out of 185 questionnaires distributed and only 170 questionnaires could be processed. Based on the information, it is known that the age of most respondents' businesses is 2-5 years with a percentage of 61.2%. This information shows that the average age of businesses run by respondents has only been running for the last five years. Based on the data results, it shows that the majority of e-commerce business types in Kudus Regency are food with a percentage of 24.12%. This shows that the business most respondents run through e-commerce is food.

Data Quality Test

Validity test

The validity test is the similarity between the data collected and the data that actually occurs on the object under study. The validity test was carried out to determine the extent to which the use of the questionnaire in this research was accurate.

The validity test is used to measure whether a questionnaire is valid or not. If a significant value is $< \alpha = 0.05$ then it can be said to be valid, then if a significant value is $>$ than $\alpha = 0.05$ then it can be said to be invalid. The results of the validity test analysis on the e-commerce variable (X1) can be seen in Table 1:

Table 1. E-commerce validity test

No	STATEMENT	r-count	5% significance table	Results
1.	Marketplace applications really help online sales compared to having your own website	0,77	0.149	Valid
2.	Marketplace applications are able to increase online sales compared to selling offline/in stores	0,787	0.149	Valid
3.	Using a marketplace saves more operational costs compared to offline stores.	0,755	0.149	Valid
4.	Using the marketplace application makes it easier to get a wide range of buyers from outside the area	0,772	0.149	Valid
5.	Using a marketplace application can shorten the time/effectiveness of selling	0,776	0.149	Valid
6.	The online marketplace application is easy to understand how to use	0,757	0.149	Valid
7.	The marketplace application is easy to operate according to your wishes for promoting and selling	0,749	0.149	Valid
8.	Selling online using a marketplace application doesn't require a lot of effort and capital	0,735	0.149	Valid
9.	Payments on marketplace applications do not require much effort and are safe	0,749	0.149	Valid
10.	Transactions on marketplace applications are safe from fraud	0,629	0.149	Valid

Table 2. Tax Supervision Validity Test

No	STATEMENT	r-count	5% significance table	Results
11.	Account Representative provides Periodic and Annual SPT Appeals	0,801	0.149	Valid
12.	Account Representative Always remind that taxpayers have an obligation to immediately fulfill their obligations.	0,814	0.149	Valid
13.	Account Representative Motivates taxpayers to always fulfill their tax obligations	0,833	0.149	Valid
14.	Account Representative Prepares tax basis change notifications for taxpayers	0,797	0.149	Valid
15.	Account Representative Proposes investigations and investigations in accordance with current laws	0,804	0.149	Valid
16.	Account Representative creates calculation logs to issue invoices to taxpayers	0,823	0.149	Valid

Table 3. Tax Audit Validity Test

No	STATEMENT	r-count	5% significance table	Results
17.	Tax audits must be carried out to ensure compliance with tax obligations.	0,732	0.149	Valid
18.	I am afraid of being investigated if I cheat in paying taxes	0,7	0.149	Valid
19.	Afraid of being investigated if I don't pay taxes.	0,727	0.149	Valid
20.	Periodic inspections must be carried out as part of taxpayer supervision.	0,755	0.149	Valid
21.	In the event that there is a suspicion of a criminal act in the field of taxation, a special investigation must be carried out.	0,764	0.149	Valid
22.	Guidance and advice should be provided to verified taxpayers.	0,751	0.149	Valid
23.	I submitted my Annual Tax Return correctly.	0,75	0.149	Valid
24.	Audits encourage taxpayers to pay taxes honestly.	0,779	0.149	Valid
25.	The audit is not to look for Taxpayer errors	0,719	0.149	Valid
26.	Taxpayers who are audited can submit objections.	0,766	0.149	Valid

Table 4. Tax Audit Validity Test

No	STATEMENT	r-count	5% significance table	Results
27.	The function of tax revenue is very important throughout the generations of the country.	0,824	0.149	Valid
28.	The taxes I pay can be used to support the country's development.	0,828	0.149	Valid
29.	Taxes are one of the largest sources of state revenue.	0,786	0.149	Valid
30.	Various efforts are needed so that tax sector revenues can increase.	0,812	0.149	Valid
31.	Tax authorities and taxpayers need to work together to increase future tax revenues	0,832	0.149	Valid

Table 5. Instrument Reliability Test Results

Variable	Reliability Coefficients	Alpha	Information
E-Commerce (X1)	Items	0.912	Reliable
Tax Supervision (X2)	Items	0.897	Reliable
Tax Audit (X3)	Items	0.908	Reliable
Value Added Tax Revenue (Y)	Items	0.874	Reliable

From Table 5 it can be seen that each variable E-Commerce (X1), Tax Supervision (X2), Tax Audit (X3) and Increase in Value Added Tax Revenue (Y) has a Cronbach alpha value of more than 0.60 ($\alpha > 0.60$), so it can be concluded that all the variables in the instrument are reliable.

Normality test

The normality test used is the Kolmogorov-Smirnov test, which is a statistical method for testing the hypothesis of a comparison of two independent samples in the form of ordinal data arranged in a cumulative frequency table using a class interval system. Data is said to be accepted if the significance value is greater than 0.05 at ($P > 0.05$). On the other hand, data is said to be rejected if the significant value is less than 0.05 at ($P < 0.05$). In the following table, the results of the Kolmogorov-Smirnov test are presented.

Table 6. Kolmogorov-Smirnov Test Results

Asymp value. Sig (2-tailed)	Significance Level	Information
0.200	0,05	Normal

Based on Table 6, the results of the normality test using Kolmogorov-Smirnov have a value of 0.200, meaning $0.200 > 0.05$ or $p > 0.05$, thus it can be concluded that the residual data has a normal distribution.

Multicollinearity Test

Multicollinearity is a linear relationship between independent variables (X) in a multiple regression model. The multicollinearity test is applied to analyze multiple regression consisting of two or three independent variables. According to Ghazali (2016) in Romer (2020), the purpose of multicollinearity testing is to find out whether there is a correlation between the independent variables or independent variables in the regression model. If there is a correlation, it is stated that the regression model experiences a multicollinearity problem.

The multicollinearity test was carried out by looking at the tolerance value and the Variance Inflation Factor (VIF) value. If the tolerance value is ≤ 0.10 or $VIF \geq 10$, then the regression model shows signs of multicollinearity. On the other hand, if the tolerance value is ≥ 0.10 or $VIF \leq 10$, then the regression model does not show signs of multicollinearity.

Table 7. Multicollinearity test results

Variable	Tolerance	VIF	Information
Ecommerce (X1)	0,314	3,181	Multicollinearity does not occur
Tax Supervision (X2)	0,353	2,830	Multicollinearity does not occur
Tax Audit (X3)	0,237	4,224	Multicollinearity does not occur

Based on Table 7, it can be seen that the results of the multicollinearity test show that the VIF value for the e-commerce variable is 3,181 so it can be stated as < 10 , the tax supervision variable is 2,830 so it can be stated as < 10 and the tax inspection variable is 4,224 so it can be stated as < 10 . Meanwhile, the tolerance value for the e-commerce variable is 0,314 so it can be stated as > 0.1 , the tax supervision variable is 0,353 so it can be stated as > 0.1 and tax inspection is 0,237 so it can be stated as > 0.1 . Thus, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

Multiple Linear Regression

This multiple linear regression analysis is used to determine the direction of the relationship between the influence of two independent variables on the dependent variable using measuring measures or linear equation ratios. Following are the calculation results:

Table 8. Multicollinearity test results

Model	Unstandardized Coefficients		t	Significance
	B	Std. Error		
Constant	1,596	0,812	1,966	0,05
Ecommerce	0,161	0,034	4,754	0
Tax Supervision	0,108	0,051	2,113	0,036
Tax audits	0,248	0,04	6,267	0

F test

According to Ghozali (2016) in Romer (2020) basically, the F statistical test shows the simultaneous influence of all independent variables included in the regression model on the dependent variable. The F test was carried out by looking at the significance value of 0.05 with the following results:

Table 9. Multicollinearity test results

Regression Model	P Value	Information
1	0,000	Fit Models

Based on Table 4 above, the regression model obtained a p value of 0.000 so that it is <0.05 , meaning that this regression model is fit or suitable for use so that the variables e-commerce, Tax Supervision, tax audit simultaneously has an impact on the variable Value Added Tax Revenue.

Coefficient of Determination Test

The coefficient of determination (R^2) basically measures the model's ability to explain the influence of independent variables simultaneously (together) in describing variations in the dependent variable as indicated by the adjusted R – Squared value (Ghozali, 2016) in Romer (2020). The results of the determinant coefficient test are presented in the following table:

Table 10. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,876	0,767	0,763	1,649

The explanation of the regression model is:

Based on Table 10, it is known that the magnitude is 0,763 for several measurements (adjusted R-squared). These results can be interpreted as follows: 76,3% of value added tax revenue in Kudus Regency is influenced by the three independent variables consisting of e-commerce, tax

supervision and tax audit. The remaining 23,7% is influenced by other variables not taken into account in this research.

Hypothesis test

According to (Sugiyono, 2019), the t test is a temporary answer to a problem formulation, which asks about the relationship between two or more variables. According to Ghozali (2016) in Romer (2020), the t test basically shows the influence of individual independent variables in explaining variations in the dependent variable.

The Effect of E-Commerce on VAT Revenue

Based on the table, it shows that the coefficient value of e-commerce is 0,161, which is positive and the significant value is 0,000, which is smaller than alpha 0,05, thus the e-commerce hypothesis on Value Added Tax Revenue is accepted.

The Effect of Tax Supervision on VAT Revenue

Based on the table, it shows that the coefficient value of tax supervision is 0,108, which means it is positive and the significant value is 0,035, which is smaller than alpha 0,05, thus the hypothesis of tax supervision on value added tax revenue is accepted.

The Effect of Tax Audits on VAT Revenues

Based on the table, it shows that the coefficient value of the tax audit is 0,351, which means it is positive and the significant value of 0,000 is smaller than alpha 0,05, thus the tax audit hypothesis on value added tax revenue is accepted.

Discussion of Research Results

The Effect of E-Commerce on VAT Revenue

E-commerce experienced a rapid increase, especially during the pandemic, where large-scale social restriction policies were implemented. Trading activities are carried out via electronic communication equipment such as computers and gadgets, with the support of an ISP to connect via the network. Transactions in e-commerce are carried out without physical presence and are paperless because trade documents are in the form of e-documents, but have the same legal force as physical documents, so that the application of value added tax to e-commerce transactions based on tax law can be carried out.

Based on the TAM (Technology Accepted Model) theory, technology adoption has a major factor in e-commerce with indications of advantages and disadvantages, convenience, satisfaction and safety of using certain e-commerce to improve business, especially during the pandemic when large-scale restrictions are implemented. The use of technology makes it easier for business actors to switch to e-commerce platforms, in this case marketplaces, to continue running their business and increase the sustainability of their business.

The research results show that e-commerce has a significant influence on value added tax revenues with 101 respondents agreeing. E-commerce provides benefits, convenience, satisfaction and security in transactions which have the impact of increasing transactions resulting in an increase in value added tax revenues. This is in line with the theory of the purchasing power principle, that the increase in transactions is due to people's purchasing power increasing, so that taxes attached to the transaction process, namely taxes on value-added materials, also increase, and tax revenues are influenced by this increase.

This conclusion is in line with previous research conducted by Sabilah (2021) which also concluded that e-commerce has an effect on Value Added Tax Revenue.

The Effect of Tax Supervision on VAT Revenue

Supervision needs to be carried out as part of the control over a system that is run based on established standards. Tax supervision is defined as supervising by providing motivation or warning to tax objects so that they remain consistent in fulfilling tax obligations to the state.

Based on social learning theory, it explains that repeated and continuous treatment of individuals will create an impression in memory and be able to cause behavior to change attitudes. Suppose taxpayers often receive motivation and warnings regarding their tax obligations to the state. In that case, it is hoped that without needing to be motivated or warned, taxpayers will fulfill their tax obligations to the state, independently. Thus, it has a positive impact on tax revenues.

The research results show that tax supervision has a significant influence on value added tax revenues with as many as 100 respondents agreeing. This conclusion is in line with previous research conducted by (Simbolon, 2021) and (Yap & Mulyani, 2022) which resulted in the conclusion that tax supervision has an effect on tax revenue.

The Effect of Tax Audits on VAT Revenues

Based on the research above, it can be seen that tax audits have a positive impact on value added tax revenues. Based on Minister of Finance regulations, tax audits are carried out in order to implement the provisions of tax laws and regulations. The Director General of Taxes has the authority to conduct audits to test compliance with tax obligations, after previously being supervised by an Account Representative.

Social learning theory explains that simultaneous repeated treatment of individuals can create an impression and be able to change behavior through the process of seeing and imitating. Because audits of taxpayers, making taxpayers pay the taxes they should pay, have the effect of increasing tax revenues that should be received by the state.

The research results show that tax audits have a significant influence on value added tax revenues with 104 respondents agreeing. This conclusion is in line with previous research conducted by Ervana (2019) and Listiani (2020) which resulted in the conclusion that tax audits have an effect on tax revenues.

CONCLUSION

The conclusions drawn are based on the results of data analysis regarding E-Commerce Analysis, Tax Supervision and Tax Audit on Value Added Tax Revenue in Kudus Regency that e-commerce has been proven to have an influence on Value Added Tax Revenue. This is because e-commerce experienced a rapid increase when the pandemic occurred and the implementation of large-scale social restrictions, resulting in a shift from direct or offline transactions to paperless and e-document online transactions. The advantages, convenience, satisfaction and security of online transactions have resulted in e-commerce, especially on marketplace platforms, experiencing an increase in transactions which has an impact on value added tax revenues. Tax supervision is proven to have an influence on Value Added Tax Revenue. This is because tax supervision provides motivation and warnings to taxpayers to fulfill their tax obligations to the state. The more consistently the Account Representative supervises taxpayers, the higher taxpayer compliance will be, and this will have an impact on value added tax revenues. Tax audits have been proven to have a positive effect on value added tax revenues. Based on regulations Minister of Finance Number 60/PMK.03/2022, business actors who have been appointed as PMSE VAT collectors are required to collect VAT at a rate of 11% on foreign digital products they sell in Indonesia, tax audits are carried out in order to

implement the provisions of tax laws and regulations, The Director General of Taxes has the authority to conduct audits to test compliance with tax obligations. The more consistently tax audits are carried out, the higher the taxpayer's ability to fulfill tax obligations to the state, which affects value added tax revenues.

Based on the results of this research, the following theoretical and practical implications can be put forward: The use of technology in aspects of life is now an absolute must, especially trade. E-commerce is a technological leap in trade, with the support of online-based infrastructure. Therefore, business actors must be able to adapt to this in order to survive the rapid changes in consumer behavior which are starting to shift from direct to online transactions. Tax supervision has an influence on tax revenues. It cannot be denied, on the basis of self-assessment in taxpayer reporting, supervision needs to be carried out to motivate and warn taxpayers to fulfill their tax obligations to the state. Tax audits are carried out in regulations of the Minister of Finance, tax audits are carried out in order to implement the provisions of tax laws and regulations. The Director General of Taxes has the authority to conduct audits to test taxpayer compliance in fulfilling tax obligations to the state. This is done to maintain income and sustainability of state government.

It is hoped that the results of this research will become a discourse in providing input to e-commerce players so that they comply with tax obligations, without needing to be motivated, warned and checked first, because tax is the state's main income to maintain government continuity. It is hoped that the results of this research can be taken into consideration by the government and relevant stakeholders in implementing tax policies related to e-commerce. Providing business type options or filters for e-commerce transactions, so that the growth in value added tax revenues from the e-commerce sector is clearly visible.

This research has been attempted and carried out in accordance with scientific methods, however it still has limitations, namely: Variables for E-commerce VAT revenue in Kudus Regency has no previous research making this research the first research to link E-commerce VAT revenue in Kudus Regency. Taking into account effectiveness and efficiency, questionnaires were distributed via Google Form, and only to respondents who have online shops on the marketplace platform. This research is limited to value added tax which is applied directly to taxable objects when transactions occur but not on income tax because the difficulty in implementing this tax is related to the legal instruments that underlie income tax collection.

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