

Original Article

# Analysis of Factors Influencing the Achievement of the Target Revenue of Advertisement Tax Arrangements in Singkawang City

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**Abstract:** The phenomenon raised in this research is the accomplishment of the income target for tax arrears. The increase in tax revenue can be seen from several factors, namely taxpayer awareness, tax knowledge, and tax sanctions. The objective of this study is to examine the impact of taxpayer awareness, tax knowledge, and tax sanctions on the target who gets arrears for advertising taxes in Singkawang City. This research uses a comparative causal research method, which is a type of ex post facto research, in Singkawang City from February to May 2024. The population is 590 advertisement taxpayers, with 86 respondents selected using a purposive sampling technique based on the Slovin technique. The data used consists of primary data from respondent questionnaires and secondary data from the Singkawang City Regional Financial Agency Office. Data collection methods involve questionnaires, interviews, and literature study. Using SPSS 26.0, data analysis was performed, comprising multiple linear regression testing to verify study hypotheses, reliable and valid assessments, and descriptive statistical analysis. The results of data analysis show that 1) knowledge taxation has a positive and significant effect on the tax arrears revenue target, 2) awareness must taxes has a positive and significant effect on the tax arrears revenue target, and 3) sanctions Taxation has a positive and significant effect on the tax arrears revenue target. The phenomenon raised in this research is the achievement of the tax income target. The increase in tax revenue can be seen from several factors, namely taxpayer awareness, tax knowledge, and tax sanctions. This research aims to analyze the influence of tax knowledge, taxpayer awareness, and tax sanctions on the target of receiving billboard tax arrangements in Singkawang City. This research uses a comparative causal research method, which is a type of ex post facto research, in Singkawang City from February to May 2024. The population is 590 advertisement taxpayers, with 86 respondents selected using a purposive sampling technique based on the Slovin technique. The data used consists of primary data from respondent questionnaires and secondary data from the Singkawang City Regional Financial Agency Office. Data collection methods involve questionnaires, interviews, and literature study. Data analysis was carried out using SPSS 26.0, including descriptive statistical analysis, validity and reliability tests, as well as classical assumption tests such as normality tests and multiple linear regression to test research hypotheses. The results of data analysis show that 1) tax knowledge has a positive and significant effect on the tax arrears revenue target, 2) taxpayer awareness has a positive and significant effect on the tax arrears revenue target, and 3) tax sanctions have a positive and significant effect on the tax targets revenue targets.

**Keywords:** Advertisement Tax, Revenue Target Tax Arrears, Knowledge Taxation, Taxpayer Awareness, Sanctions Taxation.

## I. INTRODUCTION

Taxation is the highest income for an increase economy that can help develop some regions and finance activity government. Something area can said to be prosperous if the area owns lots of development, supported by the paying public tax. However, the results were not as expected because Still Lots society didn't know that they must pay taxes (Risayanti, 2021).

Pay tax is something form embodiment participation supportive community implementation something development area in a way periodically. One of the tax areas that have a great contribution to income area that is tax advertising (Mulayani & Tunjanan, 2019). Advertisement tax for every area expected capable give a maximum role for development economy and success progress area. Advertisement taxes are also expected capable strengthen Foundation development national later in a long period (Indrihastuti & Amaniayah, 2020).

Based on Invite number 28 of 2009 concerning tax areas and levies, areas included in tax advertising are results tax from board billboards, billboards, videotrons, megatrons, advertisements fabric, advertising walking, neon box, etc. Advertising tax that has expired is considered as in arrears and will published letter warning in the form of a Regional Tax Assessment Letter (SKPD). Arrears tax is the amount of receivables taxes yet paid off since he took it out of decision tax, and



the amount of receivables taxes yet paid off the previous one within the billing period tax, Tax Underpayment Assessment Letter, Additional Underpayment Tax Assessment Letter, Rectification Decision Letter and Appeal Decision (Official, 2013). Arrears payment advertisements in the Singkawang City Area during period time a number of year final classified tall. However, income tax advertising is one of the contributors tall for Regional Original Income (PAD). Following under This tax advertising in arrears along with fines and receipts at the Singkawang City BKD Office.

**Table 1: Singkawang City Advertising Tax Revenue  
Singkawang City 2021-2023**

Year	Fine	Reception	Amount of Arrears
2021	Rp. 1,128,135,021.00	Rp. 1,125,100,269.00	Rp. 3,034,752.00
2022	Rp. 1,096,097,386.00	Rp. 1,087,246,986.00	Rp. 8,850,400.00
2023	Rp. 979,625,043.00	Rp. 925,624,896.00	Rp. 54,000,147.00

*Source: Singkawang City BKD , 2024*

Advertising tax data from the Singkawang City BKD office, which has been presented in the table above, it can be concluded that if we look at the realization of revenue every year, it has decreased, and tax arrears have increased every year. In 2021, it can be seen that the amount of advertising tax arrears will reach IDR. 3,034,752. The amount of arrears has continued to increase in the last 2 years. In 2022, the advertising tax arrears will reach IDR. 8,850,400.00, and in 2023, the amount of tax arrears will increase significantly, reaching Rp. 54,000,147.00.

Suppose there is a decrease in revenue that is not in line with the target. In that case, this will hamper the realization of the development of facilities and infrastructure that the government has planned. One of the factors causing the decline in revenue is due to arrears tax still Not yet paid off or after limit end tax due date advertisement. Many mandatory unpaid taxes and obedient taxes caused minimal information about knowledge tax.

In an attempt to increase reception, tax advertising can be done with increased tax knowledge must tax. According to Cong and Agoes (2019), knowledge tax is the process where must tax know regulation taxation good that questions whether tariff taxes will be paid nor benefit taxes will be useful for life. Knowledge must Taxes has a very important role in people being obedient in paying their taxes. If the public understands tax knowledge, the public will understand more about the legal provisions that are binding if they neglect to pay their taxes.

Another inhibiting factor of payment tax is the problem awareness public. According to Perdana (2020), awareness must tax is something condition Where one must tax knowing, understanding, calculating, paying and implementing obligation tax with volunteers. The more tall awareness must tax so, understanding and implementation of obligation taxation, the more good that can increase obedience.

Apart from awareness must tax, sanctions taxation also very influences the achievement of arrears collection targets tax. Perdana (2020) argues that tax sanctions are a guarantee that provisions of tax legislation (tax norms) will be obeyed. According to Yusindar (2015), sanctions are used to regulate a group of the population to fulfill predetermined rules. Taxpayers who cheat under the current tax legislation or who fail to comply with them will be subject to sanctions.

Achievement of arrears collection target Tax can be seen from several factors, namely knowledge of taxation, taxpayer awareness, and tax sanctions in terms of paying for advertisements. Therefore, The background information provided above indicates the author's interest in carrying out research under the topic "Analysis of Influencing Factors." Achievement of Acceptance Targets Advertisement Tax Arrears in Singkawang City"

## **II. FORMULATION OF THE PROBLEM**

The phenomenon raised in this research is the achievement of the tax arrears revenue target. The increase in tax revenue can be seen from several factors, namely taxpayer awareness, tax knowledge, and tax sanctions. Given this context, the study's problem definition aims to ascertain how taxpayer awareness, tax knowledge, and tax sanctions affect the goal of collecting unpaid billboard taxes in Singkawang City.

### **A) Research Purposes**

The objectives of the research carried out are as follows:

Testing and analyzing the influence of tax knowledge on achieving the target for receiving billboard arrears in Singkawang City.

Testing and analyzing the influence of taxpayer awareness on achieving the target for receiving billboard arrears in Singkawang City.

Testing and analyzing the effect of tax sanctions on achieving the target for receiving billboard arrears in Singkawang City.

### **B) Research Contributions**

Theoretically, this research is expected to provide scientific information and scientific insight into the impact of taxpayer understanding, tax knowledge, and tax penalties on achieving the target for advertising tax arrears revenue. Study This expectation can become a reference for further research that wants to deepen the study of the same field and problem with a different approach and scope.

In practical terms, it is hoped that this research can be used as input for local areas in an effort to overcome the problem of achieving the target for billing billboard tax arrears. Furthermore, through results, it is hoped that the research and analysis can be used as input for other regional governments to minimize billboard tax arrears through analysis of the factors of tax knowledge, taxpayer awareness, and tax sanctions.

## **III. THEORETICAL BASIS**

Describe the fundamental ideas behind scientific concepts, restrictions, and research variable norms. The connection or influence among variables, in addition to broad theory, middle theory, and applied theory, are all included in this theory. The theoretical studies used are secondary and primary sources. Use of secondary sources or textbooks does not exceed 40% of the total number of references.

### **A) Grand Theory**

1. Tax Compliance Theory, stated by Prof. MJ Graetz in 1965 states that the level of taxpayer compliance depends on their understanding of tax regulations and their belief in fairness and the benefits obtained from paying taxes.
2. Trust Theory, proposed by Joel Slemrod and Marsha Blumenthal in 1993, states that Taxpayers' trust in the government and the management of tax funds can influence their level of awareness and compliance. If taxpayers have high confidence in the transparency, accountability and effectiveness of the government's use of tax funds, they are more likely to have a better awareness of their tax obligations.
3. Deterrence Theory and Tax Sanctions, proposed by Allingham & Sandmo in 1972, state that the threat of sanctions can be a deterrent factor against undesirable behavior. If taxpayers are aware of significant penalties for delinquent advertising taxes, they are more likely to comply with their tax obligations to avoid the risk of applicable penalties or fines.

### **B) Local tax**

According to Yasser & Widajantie (2022), regional taxes are required payments to the area that a person or organization owes under legal coercion without any expectation of return. The funds are used to support regional needs and ensure the best possible prosperity for the populace. According to Manalu & Lubis (2023), a regional tax is a mandatory contribution that residents or bodies must pay to the region in accordance with the law without receiving direct compensation and is used by the region for the greatest welfare of the population. By definition, in summary, taxation can be defined as an obligatory payment to the state that can be enforced by those who are required to pay it in accordance with regulations. It does not have a direct application for return and is primarily used to fund general expenses associated with state tasks to set up the government.

### **C) Advertisement Tax**

Advertisement Tax, according to Singkawang City Regional Regulation No. 7 of 2003, is a regional levy on the provision of advertising services. The object of advertising tax is all advertising operators. Based on Singkawang City Regional Regulation No. 7 of 2003 states that the management of advertisements includes advertising boards/ billboards/ megatron /videotron, cloth, stickers, flyers, walking including on vehicles, air, sound, film /slide, display, shine, shop and brand signage.

The subject of Advertisement Tax is the individual or entity that organizes or places orders for Advertisements. Individuals or entities that organize advertisements are included in advertisement taxpayers. The basis for the imposition of advertisement tax is the Advertisement Rental Value (Singkawang City Regulation No. 7 of 2003. Advertisement Rental Value (NSR) is the value determined as the basis for calculating the amount of advertisement tax.

### **D) Tax Arrears**

According to Law no. 19 of 2000, Article 1 Paragraph 8 concerning tax collection by forced letter states that tax arrears (tax debt) are taxes that are still owed, such as administrative penalties in the form of interest, fines, or increases mentioned in a letter assessing for taxes or a comparable letter based on the transitional provisions of the law tax invitation. Arrears tax can be influenced by several factors. According to Agustina (2019), several factors decide from arrears tax consist on the appeal is less than optimal to taxpayers by tax officers, taxpayers who do not report, there is whitewashing of advertising tax arrears,

taxpayers who do not collect taxes according to the rates that have been determined based on applicable regulations. In measurement measuring arrears tax in the study, This is accuracy time in paying tax according to Handayani (2020).

#### ***E) Tax Knowledge***

Tax knowledge refers to tax information that taxpayers can use to guide their actions, decisions, and pursuit of particular paths or tactics in relation to the realization of their tax-related rights and obligations (Khasanah, 2014). According to Ihsan (2013), tax knowledge is the taxpayer's understanding of the laws, statutes, and correct tax procedures in the form of knowledge of the function of taxes, payment procedures, knowledge of tax sanctions and the location of tax payments. Drawing from the definitions provided, it can be seen that tax knowledge refers to the taxpayer's comprehension of tax legislation, tax laws, and tax procedures. This understanding serves as a foundation for the taxpayer in fulfilling their tax-related responsibilities and rights.

Factors affecting knowledge taxation somebody consist of internal factors and external factors (Asridayati, 2013). Internal factors consist of education, occupation and age. Next, external factors consist of environmental and social culture. Indicator measurement in variable knowledge taxation consists of five indicators (Wardani, 2017). Wardani (2017), in his research, states that indicator knowledge of taxation somebody consists of understanding of tax functions, understanding of regulations, understanding of taxpayer registration, understanding of tax payment processes, and understanding of tax rates.

#### ***F) Taxpayer Awareness***

The ability to pay tax in an honest manner and with a clear conscience is known as awareness (Muliari & Setiawan, 2019). According to Randy (2016), taxpayer awareness refers to the mindset of individuals who know and are prepared to fulfill their tax duties, having disclosed all of their earnings in compliance with the appropriate regulations and laws. Increased awareness among taxpayers leads to improved comprehension and execution of tax responsibilities, ultimately improving compliance.

Factors that influence a person's taxpayer awareness, according to (Rahayu, 2018), are internal and external factors from must-tax. These internal factors can consist of knowledge must taxes, intellectuality, and good taxpayer perceptions of the tax system implemented. Next, external factors consist of norm-subjective taxpayers and socialization taxation. Measurement awareness must tax, according to Ekawati (2018), consists of a number of indicators, namely, knowing the laws and tax provisions, state financing obligations tax, level of taxpayer awareness participation, taxpayer reception towards taxpayer awareness, calculating, paying, and reporting taxes correctly and precisely.

#### ***G) Tax Sanctions***

Sanctions are an assurance that the terms of tax laws and regulations (also known as tax standards) will be followed, obeyed, or adhered to (Mardiasmo, 2018). According to Sari (2016), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed or complied with. By definition, previously, it could be concluded that tax sanctions are a deterrent tool so that taxpayers do not violate tax norms. With the existence of tax sanctions, taxpayers will obey and comply with the provisions of tax legislation (tax norms).

Law Taxation explains that penalty taxation consists of two types, i.e. penalty administration and sanctions (Tjahyono, 2016 ). Taxpayers that breach applicable tax regulations or do not comply with their requirements may be subject to administration consequences, which may include fascination, fines, or rises, as well as losses to the State. Criminal sanctions consist of sanctions on criminal fines, imprisonment and imprisonment. According to Rahayu (2018), indicators in measurement penalty taxation can seen through the taxpayer's understanding of sanctions, taxpayer behavior towards tax sanctions, sanctions imposed on taxpayers, discipline in paying taxes within the specified time and ignoring tax obligations as a taxpayer.

#### ***H) Research Framework and Hypothesis***

The thinking framework is the result and synthesis of theories and literature reviews that are linked to the problems faced in formulating this research problem. According to Sugiyono (2014), in forming a group of theories that need to be put forward in preparing a framework for thinking in making a hypothesis, the research variables must first be determined. In this research, there are 3 independent variables consisting of Tax Knowledge (X1), Taxpayer Awareness (X2), Tax Sanctions (X 3) and Achievement of Tax Arrears Revenue Target (Y) as the dependent variable.

#### **1. Knowledge Relationships Taxation to Achievement of Tax Arrears Revenue Target**

The process of understanding and using tax rules, regulations, and procedures to perform tax-related tasks, including filing taxes and reporting SPT, is known as understanding taxes and so on (Wijayanti and Rumiyaatun, 2015). There is going to be a rise if someone understands and is aware of taxes in achieving the tax arrears revenue target. Research conducted by Sayyidah (2020), with the title "The Influence of Tax Knowledge and Tax Socialization Activities on Income Tax Revenue".

The research results show that tax knowledge has a positive and significant influence on income tax revenue. Based on this description, a hypothesis is proposed for the knowledge variable taxation to achieve the tax arrears revenue target:

H<sub>1</sub>: a positive and significant influence between knowledge taxation and to achievement of acceptance targets arrears tax advertisement in Singkawang City.

## 2. Connection Taxpayer Awareness of Achievement of Tax Arrears Revenue Target

The mindset of taxpayers who are cognizant of their tax duties, are prepared to fulfill them and have disclosed all of their income in compliance with applicable laws is known as taxpayer awareness. If taxpayers have self-awareness of their obligations as taxpayers, then this will influence the achievement of the tax arrears revenue target (Nasution (2016). Research conducted by Siregar (2017), with the title “The Influence Taxpayer Awareness and Tax Sanctions Against Tax Receipts at the Batam Pratama Tax Service Office”. The results show that awareness must tax influential, positive and significant to reception tax at the Batam Pratama Tax Service Office. Based on this description, the hypothesis proposed for the variable taxpayer awareness of achieving the tax arrears revenue target is:

H<sub>2</sub>: There is a positive and significant influence between awareness must tax and to achievement of acceptance targets arrears arrears tax advertisement in Singkawang City.

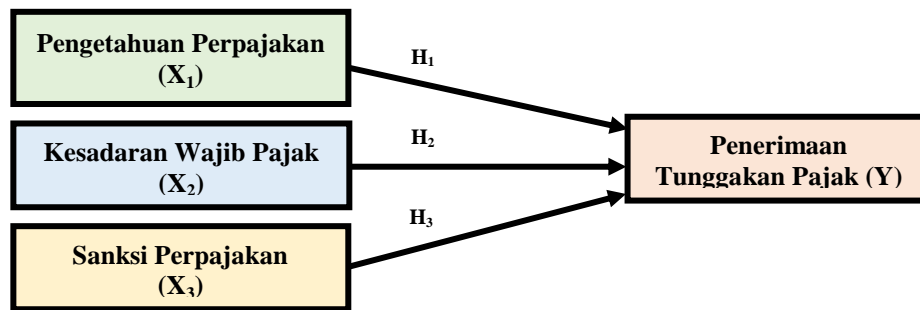
## 3. Connection Penalty Taxation to Achievement of Acceptance Targets Tax Arrears

Tax sanctions serve as a guarantee that the rules outlined in tax legislation, or tax norms, will be followed and adhered to. To put it another way, tax penalties serve as a deterrent to prevent taxpayers from breaking tax laws (Mardiasmo, 2018). It can be said that taxpayers will fulfill their obligations in paying taxes if taxpayers perceive that tax sanctions will cause more harm, so taxpayers will feel afraid and become obedient in carrying out their obligations.

Research conducted by Rusyidi & Nurhikmah (2018), with the title “The Effect of Tax Sanctions on Tax Revenue at the South Makassar Tax Service Office”. The results show that tax sanctions have a positive and significant effect on tax revenues. Based on this description, a hypothesis is proposed for the tax sanctions variable on achieving revenue targets arrears taxes are:

H<sub>3</sub>: There is a positive and significant influence between tax sanctions on the achievement of acceptance targets arrears tax advertisement in Singkawang City.

In this research, there is a relationship between achieving the acceptance target arrears tax with the variables that influence it can be made into a framework chart as follows:



Source: Processed Data Year 2024

Figure 1: Researcher's Thinking Framework

## 1) METHOD

The type of research used in this study's foundation is compared to causal analysis, which is one of the problem's features. According to Indriantoro & Supomo (2013), comparative causal research is a type of *ex post facto research*, namely a type of research on data collected after a fact or event occurs. These facts or occurrences can be recognized by researchers as affected variables (dependent variables) and investigate the influencing variables (independent variables). Place research that becomes location in study This is Singkawang City with a period of time study done start from March to June 2024.

Population in study This is advertisement taxpayers with a total number of taxpayers reaching 590 tax objects. Furthermore, the method election sample study was done using method purposive sampling technique. Withdrawal amount sample in study This is done with Slovin technique, so through Slovin's technique. The total research sample was 86 respondents/advertisement taxpayers in Singkawang City.

The types of data used in the study are primary data and secondary data. Primary data is obtained from filling out questionnaires by respondents mandatory advertisements that reside in Singkawang City, while secondary data is obtained

from the Singkawang City Regional Financial Agency Office. Deep data collection techniques study This is done through a number of techniques, that as questionnaires, interviews and study references.

Deep data analysis methods study This is quantitative data analysis using the SPSS 2.60 program. Quantitative data analysis in research This consists of the analysis of statistics descriptive, which uses a questionnaire tool which is measured with the S Likert scale, which has a score interval scale 1-5, analysis instrument research (test validity and reliability), test assumptions classic (normality test, multicollinearity, linearity and heteroscedasticity), analysis multiple linear regression, and hypothesis testing.

Application of multiple linear regression methods in the study. This is due to the number of variables (independent) which will be used more than one which influences one dependent (dependent) variable. The basic model of this research is as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Information:

Y	=	Achievement of Acceptance Targets Tax Arrears
X <sub>1</sub>	=	Knowledge Taxation
X <sub>2</sub>	=	Taxpayer Awareness
X <sub>3</sub>	=	Penalty Taxation
a and b <sub>1</sub> , b <sub>2</sub> , b <sub>3</sub>	=	Constant
e	=	standard error

#### IV. RESULTS AND DISCUSSION

##### A) Results

Multiple linear regression test results for variable Knowledge Taxation (X1), Taxpayer Awareness (X2), and Sanctions Taxation (X3) against Achievement of Acceptance Targets Tax arrears (Y) are shown in Table 2.

**Table 2: Analysis Results Multiple linear regression**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,296	2,452		4,541	,000
	PP	,563	,124	,432	3,811	,000
	KWP	,249	,193	,208	2,581	,023
	SP	,367	,153	,322	3,466	,007

a. Dependent Variable: PTP

Source: Processed Data Year 2024

Based on the results in Table 2, the equation regression obtained is:

$$Y = a + 0.563X_1 + 0.249X_2 + 0.367X_3 + e$$

Equality shows that every increase in variables independent of own impacts positive to variable dependent. Specifically, the coefficient regression For Knowledge Taxation (X1) is 0.563, which means enhancement of knowledge taxation will increase the achievement of acceptance targets arrears tax. The Coefficient Regression For Taxpayer Awareness (X2) is 0.249, indicating that enhanced awareness must taxes will too increase the achievement of acceptance targets arrears tax. Next, the coefficient regression For Penalty Taxation (X3) is 0.367, which indicates that enhancement penalty taxation will contribute to improvement achievement of acceptance targets arrears tax. With so, the third variable is independent in a way positive influence on the achievement of acceptance targets arrears tax.

The F statistical test shows whether all the independent variables in the model have a joint effect on the dependent variable. The F test is carried out by comparing the significance of the calculated F with the Ftable. The F table value is 2.70. To determine the joint influence of independent variables on the dependent variable, the criteria (Fcount > Ftable) or (p-value < 0.05) are used. The results of the F Test are shown in Table 3.

**Table 3: Model Feasibility Test Results (Goodness of F it )**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	78,694	3	26,231	7,183	.000 <sup>b</sup>



	Residual	58,056	83	8,167		
	Total	136,750	85			
a. Dependent Variable: PTP						
b. Predictors: (Constant), SP, PP, KWP						

Source: Processed Data Year 2024

Based on Table 3, Fcount is 7.183 with a Sig value of 0.000. Because Fcount is greater than Ftable (2.70) and Sig is smaller than 0.05, then H0 is rejected, and Ha is accepted. This means that the variables Tax Knowledge (X1), Taxpayer Awareness (X2), and Tax Sanctions (X3) simultaneously have a significant effect on achieving the Tax Arrears Revenue Target (Y). These results support the proposed research model, showing that the model is empirically and theoretically appropriate with a significance value below 5%, indicating good goodness of fit.

t statistical test is used to assess the extent to which each independent variable contributes to the dependent variable individually. In this research, the t table value used is 1.984. The criteria for determining significance is if the t-value is greater than the t table or if the p-value is less than 0.05. The following partial test results are displayed in Table 4.

Table 4: Partial Test Results (t-Test)

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	4,296	2,452		4,541
	PP	,563	,124	,432	3,811
	KWP	,249	,193	,208	2,581
	SP	,367	,153	,322	3,466
a. Dependent Variable: PTP					

Source: Processed Data Year 2024

Based on partial test results, Tax Knowledge (X1) has a t count of 3.811 with a p-value of 0.000, indicating a positive and significant influence on achieving the Tax Arrears Revenue Target. The Taxpayer Awareness variable (X2) has a t count of 2.581 with a p-value of 0.023, which shows a positive and significant influence on achieving the Tax Arrears Revenue Target. Finally, the Tax Sanctions variable (X3) has a t count of 3.466 with a p-value of 0.007, indicating a positive and significant influence on achieving the Tax Arrears Revenue Target.

The coefficient of determination ( $R^2$ ) measures the model's ability to explain variations in the dependent variable. The coefficient of determination test results ( $R^2$ ) in Table 4 shows an  $R^2$  value of 0.747 or 74.7%. This means that the variables Tax Knowledge (X1), Taxpayer Awareness (X2), and Tax Sanctions (X3) explain 74.7% of the variation in the achievement of the Tax Arrears Revenue Target (Y), while the remaining 25.3% is explained by other variables outside the model.

Table 4: Coefficient of Determination Test Results ( $R^2$ )

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,784 <sup>a</sup>	,747	,710	2,708
a. Predictors: (Constant), SP, PP, KWP				
b. Dependent Variable: PTP				

Source: Processed Data Year 2024

## B) Discussion

Research result shows that Tax Knowledge has a positive and significant influence on the Achievement of Advertisement Tax Revenue Targets in Singkawang City. There are several factors that cause tax knowledge to have a positive influence on achieving the advertising tax revenue target in Singkawang City; through a good understanding of the tax system increasing the efficiency of advertising tax management, tax officers who understand can explain tax rules clearly, have the latest knowledge about tax regulations and knowledge in the use of tax access information technology. Tax compliance theory by Prof. MJ Graetz supports these findings, stating that a good understanding of tax rules increases compliance. Fitria's research (2017) also shows that tax knowledge has a positive impact on tax revenue.

Research results show that Taxpayer awareness has an influence positive and significant to the Achievement of Acceptance Targets Advertisement Tax Arrears in Singkawang City. Factors that influence these targets through awareness

must tax covers compliance with regulations, a sense of responsibility answer society, participation in educational programs about taxes, and management of good finances. The “ trust ” theory by Slemrod & Blumenthal supports the findings and confirms that trust in government can increase awareness and compliance with tax. A study by Warliana and Arifin (2016) also confirms that awareness must tax impact positively to reception tax.

Research results show that Penalty Taxation is influential, positive and significant to Achievement of Acceptance Targets Advertisement Tax Arrears in Singkawang City. Strict sanctions push must tax to obey rules and pay tax appropriately time, reducing arrears. Penalty effective as tool control and prevention, create must tax aware will consequence legal and financial If no fulfil obligation. Apart from that, sanctions increase awareness must tax about the importance of obeying the rules. The application of consistent sanctions helps the government manage risk and ensure the achievement of acceptance targets. Afraid will sanctions also motivate them to pay taxes at appropriate times. The theory of “deterrence and sanctions tax” by Allingham and Sandmo (1972) supports the findings and states that threat penalties prevent behavior not desired. Study Alfiani and Subadriyah (2023) also show that penalty taxation reduces arrears tax vehicle motorized in Jepara.

## V. CONCLUSION AND SUGGESTIONS

Based on the results research, then can obtained conclusion that that knowledge of taxation, awareness must taxes, and implementation of penalty taxation own influence positively and significantly to the achievement of acceptance targets tax advertisement in Singkawang City. Enhancement of knowledge taxation and awareness of must tax strengthens the connection with must tax and encourages the use of technology information in administration tax, temporary penalty taxation effective in push obedience and efficiency management tax.

As for suggestions on research, for government of the Singkawang City area recommended increasing knowledge taxation through training routines, workshops and seminars, as well as implementing technology information for optimization administration tax. Besides, it is necessary to do a campaign targeted counseling to increase awareness must tax about the importance of payment tax at an appropriate time by utilizing social media, brochures, seminars and services for easy information. Application penalty must done with firm and transparent, as well considering condition finance must tax For ensure fairness and effectiveness.

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