

THE EFFECT OF SP2DK ISSUANCE ON FINANCIAL REPORT CORRECTIONS ON TAX REVENUE WITH THE ROLE OF GOOD CORPORATE GOVERNANCE AS A MODERATING VARIABLE IN MANUFACTURING COMPANIES ON THE INDONESIA STOCK EXCHANGE (2020–2023)

Henny Hermawati¹
Dwi Sudaryati²
Dian Indri P³

^{1,2,3}Universitas Pembangunan Nasional Veteran Yogyakarta
242241003@upnyk.ac.id

Abstract: *This study analyzes the effect of the issuance of Letters of Request for Explanation of Data and/or Information (SP2DK) regarding financial statement corrections on tax revenue in manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2020-2023 period, considering the role of good corporate governance (GCG) as a moderating variable. This study is motivated by empirical inconsistencies regarding the effectiveness and contribution of SP2DK to tax revenue, as well as the limited quantitative evidence linking SP2DK to the quality of financial reporting and corporate governance. Secondary data were collected from tax administrations and financial statements and company annual reports, resulting in 48 company observations. The analysis used multiple linear regression and moderated regression analysis (MRA). The results show that the number of SP2DK has a significant positive effect, while the level of correction has a significant negative effect on tax revenue. GCG is proven to moderate the relationship between the level of correction and accuracy of financial statements with tax revenue. This finding confirms that the effectiveness of SP2DK in increasing tax revenue is not only determined by the frequency of its issuance, but is also influenced by the quality of financial statement corrections and strong corporate governance practices. This research contributes to tax revenue and provides practical insights for tax authorities and companies in optimizing SP2DK design, financial reporting practices, and governance to increase tax revenue.*

Keywords: *SP2DK; Tax Revenue; Financial Statement Adjustments; Good Corporate Governance; Manufacturing Companies*

Introduction

Reception tax is contribution financial must to the country and become one support main financing of development programs in Indonesia (Directorate General of Taxes, 2025). In several year Lastly , Directorate The Directorate General of Taxes (DGT) continues strengthen function supervision For pressing potential leakage acceptance , including through issuance of a Letter of Request Explanation on Data and/ or Description (SP2DK) as part from system self assessment (My Tax , 2024; Directorate General of Taxes, 2025). SP2DK is used tax authorities For request clarification and supporting data on figures reported by Taxpayers in report Finance and Annual Corporate Income Tax Notification Letter (SPT) (Tax.go.id , 2025)

At the company manufacturing listed on the Indonesia Stock Exchange (BEI), the issue taxation become the more complex Because characteristics diverse transactions and strict regulations . Companies must fulfil standard accountancy finance For reporting to public at a time comply provision taxation For reporting to authority tax . Difference arrangement between second regime reporting This often causes difference confession income and expenses , which are then lead to correction fiscal and potential trigger publication of SP2DK (Parmono , 2016; Wardana, 2018).

Study previously discussed SP2DK in general done at the level office service tax (KPP) with approach descriptive or qualitative (Prasetyo , 2022; Primustaka & Sandra, 2021; Anandita, 2023; Akbar et al., 2025), so proof quantitative at the company level , in particular company public , still relatively limited . Research This make an effort fill in gap the with examine the effectiveness of SP2DK is not only from corner view tax authorities , but also with enter dimensions quality report finance and governance company (good corporate governance/GCG). Companies with good GCG practices estimated own system better internal control strong so that more capable guard accuracy reporting taxes and respond to SP2DK in a timely manner more constructive.

On the other hand , the practice avoidance tax , under - reporting accurate , and errors in filling out the SPT is still often found in practice (Wardana, 2018). Conditions the potential cause correct significant fiscal and ultimately lower effectiveness supervision . Therefore that 's important For test to what extent the characteristics of SP2DK include amount letter issued , taxpayer response , amount correction , type errors , and levels accuracy reporting , together with implementation of Good Corporate Governance (GCG) can explain variation reception taxes on companies manufacturing.

Based on background behind said , research This formulate three question main . First , is number of SP2DK, SP2DK response , correction fiscal , type error report , level correction and accuracy report finance in a way together influential significant to reception taxes on companies manufacturing companies listed on the IDX for the 2020–2023 period . Second , whether each variable independent the influential significant in a way partial to reception taxes . Third , does good corporate governance moderate connection between SP2DK characteristics and accuracy report finance with reception tax.

In line with formulation problem said , research This aim For analyze influence joint and partial characteristics of SP2DK, correction reports , and accuracy reporting to reception taxes , as well as test the role of GCG as variables moderation in companies BEI manufacturing . In general academic , research expected enrich SP2DK literature with approach quantitative that integrates perspective supervision tax authorities , reporting finance and governance company . In general practical , findings study expected give input for DJP in designing a monitoring strategy based on SP2DK, and for management company and investors in look at risk taxes and the importance of quality governance.

Literature Review

System self-assessment give room for Taxpayers to calculate , deposit , and report obligation tax in a way independent , but at the same time demand role strong supervision from authority tax (Directorate General of Taxes, 2025). SP2DK is placed as one of the instrument supervision beginning For ensure fairness and accuracy of reported data before authority decide For do audit (Tax , 2024; IKPI, 2025). From the perspective of Regulatory Compliance Theory, taxpayer compliance is influenced by perceptions on risk sanctions , costs non-compliance , and legitimacy authority , so that SP2DK can seen as encouraging signals clarification and correction reports (Tyler, 1990; Wardana, 2018).

Agency theory explain connection between management as agents and holders share as principal , including potential conflict interest in taking decision finance and taxation (Jensen & Meckling, 1976). Management can pushed do aggressive tax planning For maximize profit after taxes , which give rise to asymmetry information related quality compliance tax company . In the context of This , good corporate governance mechanisms such as the board of commissioners independent , audit committee , and system internal controls are designed For reduce agency costs, increase transparency , and minimize reporting taxes that are not accurate (Jensen & Meckling, 1976; KNKG, 2019).

Good corporate governance itself refers to a set of governance principles and practices that emphasize transparency , accountability , responsibility responsibility , independence , and fairness in management company (KNKG, 2019). In the company public , strong implementation of GCG generally reflected in the balanced composition of the board , its functionality audit committee , as well as structure ownership that supports effective monitoring to management (KNKG, 2019). In the field of taxation , GCG has the potential influence reception tax in a way direct through improvement compliance , as well as in a way No direct with moderate the influence of SP2DK and correction report finance to behavior reporting and payment tax.

Various study previously show that SP2DK is effective as tool supervision For push addition reception taxes at the KPP level, even though size The effect is highly dependent on the characteristics of the Taxpayer and the quality of action further research conducted (Parmono , 2016; Prasetyo , 2022; Primustaka & Sandra, 2021; Akbar et al., 2025; Anandita, 2023; Asmonah & Saragih , 2025). However , studies that specifically special testing SP2DK in companies public with enter GCG variable as a moderator is still limited . Based on review theories and findings empirical , research This develop a number of hypothesis , among others: the number of SP2DK is estimated influential positive significant to reception tax (Prasetyo , 2022; Akbar et al., 2025); response to SP2DK, correction fiscal , type error , level corrections , as well as accuracy report finance expected contribute to acceptance (Anandita, 2023; Parmono , 2016); and GCG is estimated influential Good in a way direct and as strengthening variables or weaken influence variables other independent of reception tax (KNKG, 2019).

Research Model and Hypothesis

Study This use approach quantitative with utilize secondary data obtained from two sources main , namely administration taxation and reporting company . Tax data in the form of SP2DK and corrections fiscal , while the report data financial and GCG information is taken from report annual company manufacturing companies listed on the Indonesia Stock Exchange . The relationship intervariable analyzed with multiple linear regression For test influence direct and moderated regression analysis (MRA) for test role GCG moderation .

Research location is in the company BEI manufacturing companies that are taxpayers at the Stock Exchange Company Tax Office. Tax data obtained through administrative data access provided by the KPP for Listed Companies on Jl. Sudirman via Directorate of Public Relations P2, while report financial and governance information taken from report public issuer . Period observation set 2020–2023 for catch SP2DK dynamics and corrections reporting in a number of year final with framework relative regulation comparable .

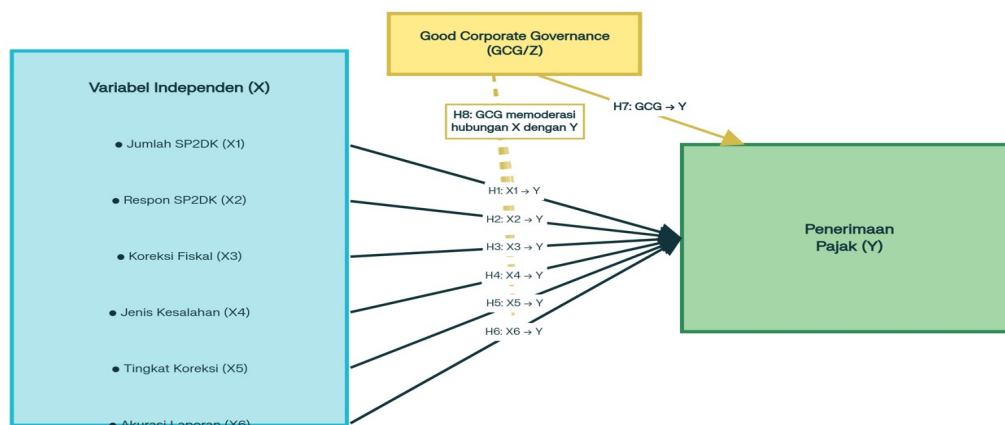
Population study covering all over company sector manufacturers listed on the IDX and received SP2DK for correct report financial in the 2020 - 2023 period . Determination techniques sample using purposive sampling with a number of criteria , including : company be in the sector manufacturing and registered during period observation , recorded receive the related SP2DK correct report finance , have SP2DK data and follow up adequate follow- up , and available information about type correction , level correction , accuracy report financial , and GCG

indicators . Based on criteria of these , 48 observations were obtained company -year used as sample . Quantitative data used divided into two groups . First , administrative data taxation from the KPP for Listed Companies which includes number of SP2DK, SP2DK response , existence correct fiscal , type error report , level corrections , and acceptance status tax (more pay , zero, or not enough pay) . Second , capital market data and reports companies accessed through the official BEI website , which is used For measure accuracy report finance as well as good corporate governance indicators based on composition of the board, existence audit committee , and structure ownership .

Definition operational variables set as following . Acceptance tax defined as fulfillment status obligation tax company after correct fiscal , measured in a way categorical (1 = more pay , 2 = nil, 3 = less pay) . The amount of SP2DK reflects frequency letter issued to company in One years and measured in a way categorical (0 = no there is , 1 = there is) . The SP2DK response describes action carry on company towards SP2DK, especially clarification and payment , also measured categorical (0 = no respond , 1 = respond with payment) . Correction fiscal is existence correct as results action continued SP2DK which was measured (0 = no exists , 1 = exists) . Error type reports and levels corrections are each measured with scale 0 - 5 which shows level severity error and its magnitude correct relative . Accuracy report finance measured with dummy variable (0 = no accurate , 1 = accurate) according provision taxation , while GCG is measured with dummy (0 = no appropriate , 1 = appropriate) based on established governance indicators .

Stages data analysis begins with assumption test classic For ensure feasibility of the regression model , including tests for normality , heteroscedasticity , multicollinearity , and autocorrelation . Furthermore done analysis multiple linear regression For test influence direct number of SP2DK, SP2DK response , correction fiscal , type error , level correction , accuracy , and GCG towards reception tax . After that , analysis to be continued with moderated regression analysis with add variables interaction between GCG and each variable independent (X1Z to X6Z) for test Does GCG strengthen ? or weaken influence variables the to reception tax .

RESEARCH HYPOTHESIS FRAMEWORK



Framework conceptual on the image on explain that SP2DK issuance and characteristics correction (number of SP2DK, response , correction fiscal , type error , level correction and accuracy report finance) plays a role as variables independent influencing reception tax company manufacturing as variables dependent . Good Corporate Governance is placed as variables moderation that can strengthen or weaken the influence of each -aspect of SP2DK and

quality report finance the to reception tax framework the describe that effectiveness of SP2DK in increase reception tax No only determined by its frequency and magnitude , but is also greatly influenced by the quality of governance . company through mechanism GCG moderation . **Sample:** Based on the above criteria , obtained **48 observations** company -year analyzed more carry on

No	Kode	Nama Perusahaan	Tahun	Penelitian Pajak (Y) *	Jumlah SP2DK (X1) *	Respon SP2DK (X2) *	Koreksi Fiskal (X3) *	Jenis Kesalahan Laporan (X4) *	Tingkat Koreksi (X5) *	Akurasi (X6) *	GCG (Z)
1	ALDI	Mahkota Nusantara Tbk	2020	1	0	0	0	2	1	0	0
2	BMN	Bankia Tbk	2020	0	0	0	0	0	0	1	0
3	EPAP	Mitsubishi Equity Securities	2020	1	0	0	0	4	0	0	0
4	ELIP	Elip Indo Perikanan Tbk	2020	0	1	1	1	0	1	1	1
5	ELAN	Elan Indo Waduk Tbk	2020	1	0	0	0	1	0	0	0
6	SPWR	PT Sinar Dunia Pirex Tbk	2020	1	0	0	0	3	0	0	0
7	ELAR	Charmaya Pacific Indonesia	2020	0	1	1	1	0	1	1	1
8	INDO	Indofood Sukses Makmur Tbk	2020	1	0	0	0	2	4	1	0
9	ALRO	Kalijaya Raya Industri	2020	0	1	1	1	0	0	1	0
10	MAIA	PT Mada Industri Tbk	2020	0	0	0	0	3	2	1	0
11	PACB	Sigma Kencana Tbk	2020	1	0	1	1	2	4	1	0
12	PRBO	Pancasari Waduk Tbk	2020	0	1	1	1	0	1	1	1
13	ALDO	Mahkota Nusantara Tbk	2021	1	0	0	0	3	0	0	0
14	BMN	Bankia Tbk	2021	0	0	0	0	1	0	1	0
15	EPAP	Mitsubishi Equity Securities	2021	1	0	0	0	2	4	0	0
16	ELIP	Elip Indo Perikanan Tbk	2021	0	1	1	1	0	1	1	1
17	ELAN	Elan Indo Waduk Tbk	2021	1	0	0	0	1	0	0	0
18	SPWR	PT Sinar Dunia Pirex Tbk	2021	1	0	0	0	3	1	0	0
19	ELAR	Charmaya Pacific Indonesia	2021	0	1	1	1	0	0	1	0
20	INDO	Indofood Sukses Makmur Tbk	2021	1	0	0	0	2	4	0	0
21	ALRO	Kalijaya Raya Industri	2021	0	1	1	1	0	0	1	0
22	MAIA	PT Mada Industri Tbk	2021	0	1	1	1	0	1	1	1
23	PACB	Sigma Kencana Tbk	2021	1	0	1	1	2	4	1	0
24	PRBO	Pancasari Waduk Tbk	2021	0	1	1	1	0	1	1	1
25	ALDO	Mahkota Nusantara Tbk	2022	0	0	0	0	0	0	1	0
26	BMN	Bankia Tbk	2022	0	1	1	1	1	1	1	1
27	EPAP	Mitsubishi Equity Securities	2022	0	1	1	1	0	1	1	1
28	ELIP	Elip Indo Perikanan Tbk	2022	1	0	0	0	1	0	0	0
29	ELAN	Elan Indo Waduk Tbk	2022	0	1	1	1	0	1	1	1
30	SPWR	PT Sinar Dunia Pirex Tbk	2022	0	1	1	1	0	1	1	1
31	ELAR	Charmaya Pacific Indonesia	2022	1	0	0	0	1	0	0	0
32	INDO	Indofood Sukses Makmur Tbk	2022	0	1	1	1	0	1	1	1
33	ALRO	Kalijaya Raya Industri	2022	1	0	0	0	1	1	1	1
34	MAIA	PT Mada Industri Tbk	2022	0	1	1	1	0	1	1	1
35	PACB	Sigma Kencana Tbk	2022	1	0	1	1	1	1	1	1
36	PRBO	Pancasari Waduk Tbk	2022	1	0	1	1	2	1	0	0
37	ALDO	Mahkota Nusantara Tbk	2023	0	0	0	0	1	0	1	0
38	BMN	Bankia Tbk	2023	0	1	1	1	1	1	1	1
39	EPAP	Mitsubishi Equity Securities	2023	0	1	1	1	0	1	1	1
40	ELIP	Elip Indo Perikanan Tbk	2023	1	0	0	0	1	0	0	0
41	ELAN	Elan Indo Waduk Tbk	2023	0	1	1	1	0	1	1	1
42	SPWR	PT Sinar Dunia Pirex Tbk	2023	0	1	1	1	0	1	1	1
43	ELAR	Charmaya Pacific Indonesia	2023	1	0	0	0	1	0	0	0
44	INDO	Indofood Sukses Makmur Tbk	2023	0	1	1	1	0	1	1	1
45	ALRO	Kalijaya Raya Industri	2023	1	0	0	0	1	1	1	1
46	MAIA	PT Mada Industri Tbk	2023	0	1	1	1	2	1	1	1
47	PACB	Sigma Kencana Tbk	2023	0	1	1	1	1	1	1	1
48	PRBO	Pancasari Waduk Tbk	2023	1	0	1	1	2	1	1	1

Coding	Penerimaan Pajak (Y)	Jumlah SP2DK (X1)	Respon SP2DK (X2)	Koreksi Fiskal (X3)	Jenis Kesalahan Laporan (X4)	Tingkat Koreksi (X5)	Akurasi (X6)	GCG (Z)
0		Tidak	Tidak	Tidak Ada Koreksi	Tidak Ada Koreksi	Tidak Ada Koreksi	Tidak Akurat	Tidak Sesuai
1	Kurang Bayar	Menerima	Menerima	Ada Koreksi	Koreksi minimal	Koreksi minimal (administratif)	Akurat	Sesuai
2	Lebih Bayar				Koreksi rendah	Koreksi rendah		
3	Nihil				Koreksi sedang	Koreksi sedang		
4					Koreksi tinggi	Koreksi tinggi		
5					Koreksi sangat tinggi	Koreksi sangat tinggi		

Data Analysis Method , Data analysis was carried out with two stages :

1. Assumption Test Classic : Normality , Heteroscedasticity , , Multicollinearity , Autocorrelation.

2. Analysis Regression : Multiple Linear Regression : for test influence direct variables independent to dependent and Moderated Regression Analysis (MRA): for test role GCG moderation with enter variables interaction (X1Z, X2Z, ..., X6Z).

Regression formula :

Model 1 (Regression Multiple):

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \beta_6X_6 + \beta_7Z + \epsilon$$

Model 2 (MRA):

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \beta_6X_6 + \beta_7Z + \beta_8X_1Z + \beta_9X_2Z + \beta_{10}X_3Z + \beta_{11}X_4Z + \beta_{12}X_5Z + \beta_{13}X_6Z + \epsilon$$

RESULTS

1. Sample Characteristics

Table 1 Sample Characteristics

Information	Frequency	Percentage (%)
Tax Revenue		
Insufficient payment	22	45.8
Nothing	26	54.2
Number of SP2DK		
No	26	54.2
Accept	22	45.8
SP2DK Response		
No	20	41.7
Accept	28	58.3
Correct Fiscal		
No Correction	20	41.7
There is a correction	28	58.3
Types of Report Errors		
No Correction	20	41.7
Minimal Correction	10	20.8
Correct Low	10	20.8

Medium Correction	4	8.3
Very High Correction	4	8.3
<hr/>		
Correction Level		
No Correction	20	41.7
Correction (Administrative)	10	20.8
Correct Low	6	12.5
Medium Correction	4	8.3
High Correction	6	12.5
Very High Correction	2	4.2
<hr/>		
Accuracy		
Not accurate	12	25.0
Accurate	36	75.0
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GCG		
It is not in accordance with	16	33.3
In accordance	32	66.7
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Referring to Table 1, it is known that that majority company namely 54.2% paid tax in accordance provision so that has a zero status. Then part big No received SP2DK , namely 54.2%. Of the companies that received SP2DK, some big give response (58.3%), indicating existence effort clarification to findings tax authorities . Next as many as 58.3% of companies experience correct fiscal , while the rest No done correction . Type of error the most common reports is No There is correction (41.7%), followed by minimal and low corrections (20.8%

each). Meanwhile correct medium and very high respectively only experienced by 8.3% of companies .

In level correction , proportion the biggest is in the category No There is correction (41.7%), followed by minimum administrative correction (20.8%). Correction low and high are recorded respectively by 12.5%, while correct medium and very high classified as more small . From the side accuracy reporting , 75% of companies classified as accurate in convey obligation taxation . Meanwhile GCG assessment based on PPh status show that 66.7% of companies assessed appropriate , while the other 33.3% Not yet fulfil principles of good governance .

2. Statistics Descriptive

Table 2 Statistics Descriptive

Variables	N	Minimum	Maximum	Mean	Standard Deviation
Revenue (Y)	48	1	3	2.08	1,007
Number of SP2DK (X1)	48	0	1	0.48	0.505
Response (X2)	48	0	1	0.56	0.501
Correct Fiscal (X3)	48	0	1	0.58	0.498
Report Error Type (X4)	48	0	5	1.27	1,484
Correction Level (X5)	48	0	5	1.42	1,596
Accuracy (X6)	48	0	1	0.75	0.438
GCG (Z)	48	0	1	0.65	0.483

Based on Table 2, the average acceptance value tax (Y) is at 2.08 with standard deviation 1.007, indicating that part big company be in between zero category . The number of SP2DK (X1) has average value of 0.48, meaning part big company No receive SP2DK. Response against SP2DK (X2) has an average of 0.56, indicating that more Lots companies that responded to SP2DK compared to those that did not . Then correct fiscal (X3) shows an average of 0.58, indicating that more from half company experience correct on reporting . The average value of the type error report (X4) is 1.27, which is between category No There is correct until minimal correction , with sufficient data distribution high (standard deviation 1.484). Next level correction (X5) has an average of 1.42, which indicates that part big correct be at the level light until moderate , with sufficient data variation large (standard deviation 1.596). The average accuracy (X6) of 0.75 indicates that part big reporting tax done in a way accurate . While that , the average GCG (Z) value of 0.65 indicates that majority company assessed in accordance with principles of good governance .

3. Assumption Test Classic

1) Normality Test

Table 3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		48
Normal Parameters a,b	Mean	0.000000
	Standard Deviation	0.35343804
Most Extreme	Absolute	0.157

Differences	Positive			0.157
	Negative			-0.146
Test Statistics			0.157	
Asymp . Sig. (2-tailed)			.005 ^c	
Monte Carlo Sig. (2-tailed)	Sig.			.171 ^d
	99% Confidence Interval	Lower Bound	0.161	
		Upper Bound	0.181	

Referring to Table 3, it can be seen that normality test results with use Monte Carlo method shows mark significance of 0.171. This value more big from the significance limit of 0.05 ($0.171 > 0.05$), which means the data is distributed normally . Because of this that , assumption normality has fulfilled , so that the data is suitable For analyzed more carry on using statistical tests parametric .

2) Heteroscedasticity Test

Table 4 Heteroscedasticity Test Results

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	0.371	0.080		4,633	0,000
	Number of SP2DK (X1)	-0.199	0.155	-0.470	-1,621	0.185
	Response (X2)	-0.197	0.151	-0.415	-1,308	0.198
	Correct Fiscal (X3)	0.172	0.164	0.365	1,051	0.300
	Report Error Type (X4)	-0.018	0.022	-0.116	-0.828	0.413
	Correction Level (X5)	-0.034	0.031	-0.232	-1,119	0.270
	Accuracy (X6)	0.177	0.093	0.330	1,906	0.064
	GCG (Z)	0.115	0.105	0.233	1,097	0.279

a. Dependent Variable: ABS_RES

Based on The results of the heteroscedasticity test in Table 4 are known that significance all over variables more big of 0.05. Significance value the show that No there is significant influence from variables independent to the absolute residual , so that can concluded that the regression model This No indicates existence problem heteroscedasticity .

3) Multicollinearity Test

Table 5 Multicollinearity Test Results

Model		Coefficients ^a		Collinearity Statistics	
		Tolerance	VIF	Tolerance	VIF
1	(Constant)				
	Number of SP2DK (X1)			0.447	2,239
	Correct Fiscal (X3)			0.440	2,274

Report Error Type (X4)	0.411	2,433
Correction Level (X5)	0.185	5,397
Accuracy (X6)	0.269	3,717
GCG (Z)	0.176	5,672
a. Dependent Variable: Tax Revenue (Y)		

Based on multicollinearity test results presented in Table 5, it is obtained mark *Tolerance* above 0.1 and VIF value below 10 which ranges between 2,239 to 5,672. This is show that No there is problem multicollinearity between variables independent in the regression model .

4) Autocorrelation Test

Table 6 Autocorrelation Test Results

You	Durbin-Watson	4-dU
1.8265	1,875	2,1735

Based on autocorrelation test results shown in Table 6, it is obtained Durbin-Watson (DW) value of 1.875. This value is between the lower limit (dU) of 1.8265 and the upper limit (4 - dU) of 2.1735, so that fulfil provision $dU < DW < 4 - dU$. Therefore that , can concluded that the regression model No contain autocorrelation , good positive and negative .

4. Analysis Multiple Linear Regression

1) Coefficient Determination

Table 7 Coefficient Determination Regression

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.936 ^a	0.877	0.855	0.383
a. Predictors: (Constant), GCG (Z), Type of Report Error (X4), SP2DK Response (X2), Number of SP2DK (X1), Accuracy (X6), Correction Level (X5), Correction Fiscal (X3)				
b. Dependent Variable: Tax Revenue (Y)				

The R Square value in Table 7 is of 0.877 which shows that 87.7% of the variation in Tax Revenue (Y) can explained by variables independent in the model, namely : Number of SP2DK (X1), SP2DK Response (X2), Correction Fiscal (X3), Type of Report Error (X4), Correction Level (X5), Accuracy (X6), and GCG (Z). Meanwhile that , the rest 12.3 % is explained by other factors outside the model.

2) F test

Table 8 Regression F Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	41,796	7	5,971	40,681	.000 ^b

Residual	5,871	40	0.147		
Total	47,667	47			
a. Dependent Variable: Tax Revenue (Y)					
b. Predictors: (Constant), GCG (Z), Type of Report Error (X4), SP2DK Response (X2), Number of SP2DK (X1), Accuracy (X6), Correction Level (X5), Correction Fiscal (X3)					

The results of the F test in Table 8 show F value of 40.681 with mark significance of 0.000, which is far more small of 0.05. This means in a way simultaneously , all variables independent entered in the model has influence significant to Tax Revenue (Y).

3) T-test

Table 9 Regression T-Test

Variables	Coefficient	Significance
Number of SP2DK (X1)	0.827	0,000
Response (X2)	-0.019	0.962
Correct Fiscal (X3)	0.574	0.197
Report Error Type (X4)	0.026	0.654
Correction Level (X5)	-0.228	0.008
Accuracy (X6)	-0.149	0.550
GCG (Z)	0.238	0.400

Referring to the results of the T-Test, it is known that that from seven variables Of the independent variables analyzed , only two had influence significant to reception tax . The SP2DK variable (X1) has influence positive significant with coefficient of 0.827 and the value significance of 0.000. This means that the more many SP2DKs issued by authorities tax , then reception tax tend increase in a way real . On the other hand , the level of correction (X5) shows influence negative significant to reception tax , with coefficient -0.228 and significance 0.008. This means that the more tall level correct to reporting must taxes , in fact impact on the decline reception tax .

Temporary that is , the SP2DK (X2) response has coefficient negative with mark significance of 0.962, which indicates that variables This No contribute in a way real to reception tax . Correction fiscal (X3) has direction influence positive However No significant , with mark significance of 0.197. Type of error report (X4) and accuracy (X6) also do not give influence

significant to acceptance , each with significance of 0.654 and 0.550. Meanwhile that , the GCG variable (Z) shows direction connection positive , but with mark significance of 0.400, its influence to reception tax No Enough strong For considered significant .*Moderated Regression Analysis (MRA)*

1) Coefficient Determination

Table 10 Coefficient MRA Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.980 ^a	0.959	0.944	0.238
a. Predictors: (Constant), X6Z, X4Z, SP2DK Response (X2), X5Z, Number of SP2DK (X1), Accuracy (X6), Type of Report Error (X4), X2Z, GCG (Z), Correction Level (X5), Correction Fiscal (X3), X3Z, X1Z				
b. Dependent Variable: Tax Revenue (Y)				

Analysis results regression moderation (MRA) in Table 10., shows that the model has excellent performance , with The R Square value is 0.959. This means that 95.9% of the variation reception tax can explained by a combination variables independent and moderate in the model.

2) F test

Table 11 MRA F Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	45,734	13	3,518	61,891	.000 ^b
	Residual	1,933	34	0.057		
	Total	47,667	47			
a. Dependent Variable: Tax Revenue (Y)						
b. Predictors: (Constant), X6Z, X4Z, SP2DK Response (X2), X5Z, Number of SP2DK (X1), Accuracy (X6), Type of Report Error (X4), X2Z, GCG (Z), Correction Level (X5), Correction Fiscal (X3), X3Z, X1Z						

Referring to the F Test in Table 11, it is known that that mark significance of 0.000 indicates that the model is simultaneous influential significant to reception tax .

3) Regression T Test Moderation

Table 12 MRA T-test

Variables	Coefficient	Significance
Number of SP2DK (X1)	0.935	0.036
Response (X2)	-0.322	0.241
Correct Fiscal (X3)	0.325	0.379
Report Error Type (X4)	-0.009	0.916
Correction Level (X5)	0.008	0.931

Accuracy (X6)	-0.011	0.960
GCG (Z)	-0.595	0.045
X1Z	-0.474	0.311
X2Z	0.138	0.577
X3Z	0.591	0.125
X4Z	0.154	0.127
X5Z	-0.734	0,000
X6Z	1,553	0,000

The results of the MRA T test in Table 12 show that only variables The number of SP2DK (X1) that has an influence positive and significant to variables dependent (coefficient = 0.935; p = 0.036). In contrast , variables X2 to X6 do not influential significant in a way direct . Variable GCG moderation (Z) has an effect negative and significant (coefficient = -0.595; p = 0.045), indicating that the more good GCG, values variables dependent tend decrease .

In interaction variables , GCG is proven moderate in a way significant two relationships . First , X5Z (Correction Level \times GCG) has an effect negative significant (coefficient = -0.734; p = 0.000), meaning that GCG weakens the influence of the Correction Level . Second , X6Z (Accuracy \times GCG) has an effect positive significant (coefficient = 1.553; p = 0.000), indicating that GCG strengthens influence Accuracy .

5. Hypothesis Test Summary

Variables	Coefficient	Significance
Number of SP2DK (X1)	0.935	0.036
Response (X2)	-0.322	0.241
Correct Fiscal (X3)	0.325	0.379
Report Error Type (X4)	-0.009	0.916
Correction Level (X5)	0.008	0.931
Accuracy (X6)	-0.011	0.960
GCG (Z)	-0.595	0.045
X1Z	-0.474	0.311
X2Z	0.138	0.577
X3Z	0.591	0.125
X4Z	0.154	0.127
X5Z	-0.734	0,000
X6Z	1,553	0,000

Research result This prove only Number of proven SP2DK influential direct to reception tax , whereas from side moderation , significant GCG as a moderator , especially in the relationship between Correction Level - Y (weakened) and Accuracy - Y (strengthened) .

Discussion

Study This show that number of SP2DK issued truly lift reception tax company manufacturing on the IDX for the 2020–2023 period . Increasingly often companies “ touched ” by SP2DK, increasingly big opportunity corrections and deposits addition tax , so function DJP supervision is visible road . Interestingly , the level correct rather No always one way with reception tax : over correction big Can end dispute or position more pay , not automatic increase the state treasury. Here visible GCG role : company with governance Good tend report more accurate from early , so the correction small , but compliance status the tax precisely more Healthy . GCG in results study this is also visible more strong his role as a quality “ filter ” report than as driver reception tax term short . Accuracy report finance So increasingly important when GCG is strong , because management overseen by the board, audit committee , and shareholders share For avoid maneuver risky taxes . For the DGT , this love signal that SP2DK will be most effective if directed to WP with risk low GCG and accuracy questionable reporting , not shot evenly to all company .

Conclusion

Researchers conclude that the number of SP2DK has an effect positive significant to reception tax , whereas other variables such as response , type errors , and accuracy No always have influence strong direct . GCG itself No automatic raise reception taxes , but play a role important in moderate connection between level correction and accuracy report with reception tax.

In a way practical , authority tax need focus on the quality and targeting of SP2DK, not only quantity , while company need strengthening GCG and systems reporting so that correct reduced and risk dispute tax decreased . Research next Can add other sectors or longer period long so that description the relationship between SP2DK, GCG, and acceptance tax increasingly comprehensive .

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