THE INFLUENCE OF SELF ASSESSMENT SYSTEM AND TAX COLLECTION WITH REPRIMAND LETTER TO THE VALUE ADDED TAX RECEIPTS (Case Study of Tax Office Pratama Majalaya Period 2012-2016)

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ABSTRACT

Tax is a potential state income to support the success of national development. Tax revenues as of June 2016 were lower by Rp 17.7 trillion compared to the same period last year. Compliance of the taxpayer in Indonesia is still concerned about 20 million taxpayers who submit his Periodic Tax Return is only 12.56 million only. Implementation of tax collection is still not optimal, because there are still taxpayers who do not want to pay the tax debt even though it has been given reprimand letter. This study aims to determine the effect of Self Assessment System which is represented by the amount of periodic tax return and tax collection as represented by the amount of reprimand letter againts the value added tax receipts either partially. The research data is secondary data, which is the amount of monthly payment slip of Periodic Tax Return, reprimand letter, and value added tax receipts for 60 months.

Research method used is descriptive method and verifikatif with quantitative approach. Data analysis techniques in this study using multiple linear regression analysis. This model is done using SPSS software and aims to prove the relationship of independent variable to dependent variable.

The results showed that the Self Assessment System gives influence to Value Added Tax (VAT)with a positive moderate relationship. Reprimand letters also give effect to the acceptance of Value Added Tax with a moderate relationship.

Keywords: Self Assessment System, Periodic Tax Return, Tax Collection, Reprimand Letter, Value Added Tax (VAT).

CHAPTER I
INTRODUCTION

1.1 Background Of The Study

The success of a nation in the national development is determined by the ability of the nation to be able to advance the welfare of the community it is necessary funds for the financing of development in order to achieve the desired goals. Efforts to achieve these goals one of them is through tax. Taxes are a source of revenue that can provide significant roles and contributions through the provision of financial resources for government expenditure financing (Fathmah, 2009).

Value Added Tax receipts have been the second largest contributor in the structure of tax revenues after the Income Tax (Irawan, 2014). The weakness of the self assessment system that gives trust to the Taxpayer to calculate, pay and report his own tax payable in practice is difficult to walk as expected, even abused (Tarjo dan Indra, 2006). This is proven in reality there are still many Taxpayers who deliberately commit fraud and neglect their obligations in implementing the payment of taxes that have been set so as to cause the arrears of taxes resulting in reduced tax revenue (Mahendra, 2014).

As it is above the Tax Office Pratama Majalaya. From the data table 1.1 shows the submission of periodic tax return by Taxpayer in February, April and September 2016 increased, however the delivery of periodic tax return has not been offset by increase in Value Added Tax

(VAT) (Yanuar, 2017). This is inversely proportional to the theory put forward, that the increasing number of taxpayers who apply Self Assessment System well through the submission of periodic tax return reported should be able to increase the Value Added Tax Receipts.

The issuance of a tax assessment letter is limited to certain taxpayers caused by unfairness in filling periodic tax returns or due to the disclosure of fiscal data not reported by the taxpayer, and if the tax liability is based on tax assessment letters and tax bills until the due date of payment has not been paid, will be tax collection actions, one of which is a letter of reprimand (Hazra, 2015). From the concepts and theories that have been described above, there is a gap between the concept and the fact that, in 2016 VAT revenue does not increase significantly every month.

In Table 1.2 indicates that the implementation of tax collection by reprimand letter is still not optimal, because there are still Taxpayers who do not want to pay the tax debt even though it has been given Reprimand Letter so that every month Tax Office Pratama Majalaya issued reprimand letter issued by the tax collection section that in February, May, August, and November have increased but the increase in the number of outstanding reprimand letter has not been matched by increased VAT revenues. (Ayi Sidik, 2017). This is inversely proportional to the theory put forward, that the more Reprimand Letters issued then it should be offset by increased VAT revenues.

Associated with the above problems, the authors are interested to conduct research on: ***"The Influence Of Self Assessment System And Tax Collection With Reprimand Letter To The Value Added Tax Receipts".***

1.2 Formulation Of The Problem

1) *How much influence of Self Assessment System to Value Added Tax Receipts.*
2) *How much influence of Tax Collection with Reprimand Letter to Value Added Tax Receipts.*

1.3 Intent And Objective Of The Study

1.3.1 Intent Of The Study

The purpose of this study is to explain how the the influence of self assessment system and tax collection with reprimand letter to the value added tax receipts.

1.3.2 Objective Of The Study

1) *To know how much influence of self assessment system to value added tax receipts.*
2) *To know how much influence of tax collection with reprimand letter to value added tax receipts.*

1.4 Usefulness Of The Study

1.4.1 Practical Usefulness

1) *Improving science and adding insight into the influence of self assessment system to value added tax receipts.*
2) *As an evaluation material or the comparison between the theories obtained were studied in the field.*

1.4.2 Academic Usefulness

1) *For writers*
   Can add insight and reviewing for writer especially in tax accounting field.
2) *For other researchers*
   Provide insert information on readers who will conduct similar research.
3) *For the company*
   Can be used as input material and consideration in an effort to encourage taxpayer compliance.

CHAPTER II
LITERATURE REVIEW, CONCEPTUAL FRAMEWORK AND HYPOTHESIS

2.1 Literature Review
2.1.1 Self Assessment System
2.1.1.1 Understanding Of Self Assessment System

According to (Halim, 2014:7) state that:

"Self Assessment System is a type of tax collection system that delegates the authority to the taxpayer in determining the amount of tax that should be paid".

2.1.1.2 Indicator Of Self Assessment System

According to Siti Kurnia Rahayu (2010:171) Periodic Tax Return are as follows:

"It is a document that becomes a tool of cooperation between the Taxpayer and the tax administration, which contains the data necessary to determine exactly the amount of tax payable Value Added Tax".

2.1.2 Tax Collection With Reprimand Letter
2.1.2.1 Understanding Of Tax Collection

The definition of tax collection according to Mardiasmo (2013:125), that is:

"Tax collection is a series of actions to allow the taxpayer to pay off taxes and tax collection fees by reprimanding or warning, direct and simultaneous billing, notifying forced mail, propose prevention, carry out foreclosures, carry out hostages, sell seized goods".

2.1.2.2 Understanding Of Reprimand Letter

According to Priantara (2013:115) A Reprimand Letter is a letter issued by an official to reprimand or warn a Taxpayer to pay off his tax debt.

2.1.2.3 Indicator Of Tax Collection With Reprimand Letter

Tax collection in order to withdraw tax arrears is done by first issuing reprimand letter, and reprimand letter issued if the tax payer does not pay off the tax debt until the payment due date (Meilia, 2015:5). Based on the definition of the indicator on the variable Tax Collection with a reprimand letter is the amount of reprimand letters.

2.1.3 Receipt Of Value Added Tax
2.1.3.1 Understanding Of Tax Receipts

Definition of Tax Receipts by Simajuntak Timbul and Mukhlis Imam (2012:30) that is, State revenue from taxes is an important component in the framework of development financing independence.

2.1.3.2 Understanding Of Value Added Tax

Definition of Value Added Tax acording to Waluyo (2011:46) stated that Value Added Tax (VAT) are as follows:

"Taxes imposed on consumption in the country (in the Customs Area) both the consumption of goods and the consumption of services".

2.1.3.3 Indicator Of Value Added Tax Receipts

From the rationale above then the indicator of tax revenue in this case Value Added Tax is the results of revenue or the amount of realization of Value Added Tax (VAT).

2.2 Conceptual Framework
2.2.1 The Influence Of Self Assessment System To The Value Added Tax Receipts

Acording to (Nuramalia Hasanah, dkk, 2012) that Self Assessment System has an effect on Value Added Tax Receipts is explained as follows:

"The change of the tax collection system from the Official Rating System to the Self-Assessment System is one of the government's efforts to increase independence in financing the development of local revenue from taxes."

2.2.2 The Influence Of Tax Collection With Reprimand Letter To The Value Added Tax Receipts

Acording to Waluyo (2013:68) defines the relationship between Tax Collection and Value Added Tax Receipts as follows:

"Tax collection is related to tax revenue, namely the development of the amount of tax arrears from time to time shows a very large amount. Increase in the amount of tax arrears has not been offset and disbursement activities, but thus in general tax revenue in the field of taxation is increasing against tax arrears hence need to be implemented billing".

CHAPTER III
RESEARCH METHODS

3.1 Approach Method

Research method used by researcher in this research is descriptive method and verifikatif with quantitative approach.

3.2 Variable Operationalization

1) Independent Variable (X1 dan X2)

Acording to Sugiyono (2012:39), states that the independent variable is the variable that affects or which causes the change or the emergence of the dependent variable. The independent variable in this research is Self Assessment System (Variable X1), and Tax Collection with Reprimand Letter (Variable X2).

2) Dependent Variable (Y)

Acording to Sugiyono (2012:39), states that the dependent variable is the variable that is influenced or the result due to the independent variables. The dependent variable in this study is the acceptance of value added tax (Variable Y).

3.3 Source of Data and Technique for Collecting the Data

3.3.1 Source of Data

Source of data used in this research is secondary data. Secondary data are generally in the form of evidence, records or historical reports that have been compiled in published and unpublished archives.

3.3.2 Technique for Collecting the Data

Acording to Sugiyono (2015:236) technique for collecting the data is a series of ways researchers do to obtain data to obtain valid data, reliable, and objective. Data collection techniques used in this study is Library Research.

3.4 Population, Sample and Location and Time of the Research

3.4.1 Population

Target population taken in this research is data of periodic tax returns, reprimand letters, and value Added Tax receipts from January to December 2012-2016, because if the data is not eligible for statistical calculation on the classical assumption test.

3.4.2 Sample

The sample in this research is the data of periodic tax return report, Reprimand Letter, and Value Added Tax Receipts from 2012-2016 taken from every month as much as 60 months in Tax Office Pratama Majalaya.

3.4.3 Location and Time of the Research

To obtain data and information relating to the problems studied, the authors conduct research in the Tax Office Pratama Majalaya located at Road Peta No. 7 Bandung 40232. As for the time of the research started in January to September 2017.

3.5 Data testing methods

Hypothesis testing using multiple regression model must be able to meet the classical assumption test.

1) Normality Test

Acording to Husein Umar (2011:182) states that the normality test is to find out whether the dependent variable, independent or both are normally distributed, close to normal or not.

2) Multicolinearity Test

Acording to Husein Umar (2011:177) stated that multicollinearity test is to find out whether the regression model found a correlation between independent variables. A good regression model should not have multicollinearity.

3) Heteroscedasticity Test

Acording to Husein Umar (2011:179) states that the heteroscedasticity test is a test conducted to determine whether in a regression model there is a variant inequality of the residual of an observation to another observation.

4) Autocorrelation Test

Acording to Husein Umar (2011:182) states that the autocorrelation test is to find out whether in a linear regression model there is a strong relationship both positive and negative among the existing data on research variables.

3.6 Data Analysis Method

1. Regression Equation

$$Y = \alpha + b1X1 + b2X2 + \varepsilon$$

2. Correlation Coefficient Analysis

Interpretation Guidance of Correlation Coefficients

Coefficient Interval	*Relationship Level*
0,00 - 0,199	*Very Low*
0,20 - 0,399	*Low*
0,40 - 0,599	*Medium*
0,60 - 0,799	*Strong*
0,80 - 1,000	*Very Strong*

Source: Sugiyono (2012: 184)

3. Analysis Determination Coefficient Analysis

Determination Coefficient Analysis is used to see how much independent variable (X) has an impact on the dependent variable (Y) expressed in percentage.

$$Kd = r^2 \times 100\%$$

Source: Umi Narimawati (2010:50)

Information:

Kd = Coefficient of Determination

r^2 = Coefficient of Correlation

CHAPTER IV
RESEARCH RESULT

4.1 Research Result
4.1.1 Descriptive Analysis Results
4.1.1.1 Descriptive Analysis Of Self Assessment System

In the graphic picture shows that the Self Assessment System as measured through the Periodic Tax Returns at the Tax Office Pratama Majalaya period 2012-2016 period fluctuated every year. The average decrease in VAT Notification (SPT) amounts only happens in 2013 and 2015.

4.1.1.2 Descriptive Analysis Of Tax Collection with Reprimand Letter

In the graph picture shows that Tax Collection with Reprimand Letter at Tax Office Pratama Majalaya in 2012-2016 fluctuated.

4.1.1.3 Descriptive Analysis Of Value Added Tax Receipts

In the graph picture shows that Value Added Tax Receipts at Tax Office Pratama Majalaya in 2012-2016 fluctuated.

4.1.2 Verifikatif Analysis Results
4.1.2.1 Classic Assumption Test
1. Normality Test

In SPSS output table, it can be seen that the probability value of 0.427 and the value is greater than 0.05, then in accordance with the test criteria can be concluded that the residual in the regression model is normally distributed. The visual images of normal graph probability plot reinforce that the regression model obtained is normalized, where the data distribution is around the diagonal line.

2. Multicolinearity Test

Berdasarkan nilai VIF yang diperoleh seperti terlihat pada tabel 4.5 menunjukkan tidak ada korelasi yang cukup kuat antara sesama variabel bebas.

3. Heteroscedasticity Test

Based on the VIF values obtained as shown in table 4.5 indicates there is no strong correlation between fellow independent variables.

4. Autocorrelation Test

Based on the results of processing table obtained statistical value Durbin-Watson (D-W) of 1.959, it is concluded that the regression model there is no autocorrelation. Since the four regression assumptions have been fulfilled, it can be concluded that the estimation result of the regression model has fulfilled the BLUE (Best Linear Unbias Estimation) requirement so that it can be concluded that the regression model has depicted the actual condition.

4.1.2.2 Multiple Linear Regression Equation

From the output table SPSS obtained a value of -5.2999 β1 of 1.553E7 and β2 of 2.375E8. Thus, multiple linear regression equation to be formed is as follows:

$$Y = \alpha + b1X1 + b2X2 + \varepsilon$$

$$Y= -5{,}279E9 + 1{,}553E7\ (X_1) + 2{,}375E8\ (X_2)$$

4.1.3 Correlation Analysis

4.1.3.1 Pearson Correlation Analysis

1) *Correlation Analysis Of Self Assessment System To The Value Added Tax Receipts*

Based on the table, the relationship between Self Assessment System and Value Added Tax Receipts when Tax Collection with Reprimand Letter has not changed is 0.469, meaning Self Assessment System has medium relationship with Value Added Tax Receipts.

2) *Analisis Korelasi Tax Collection With Reprimand Letter To The Value Added Tax Receipts*

Based on the table, the relationship between Tax Collection with Reprimand Letter and Value Added Tax Receipts when Self Assessment System has not changed is 0,456, meaning Tax Collection with Reprimand Letter has medium relationship with Value Added Tax Receipts.

4.1.4 Coefficient Determination Analysis

1) *Coefficient Determination Self Assessment System To The Value Added Tax Receipts*

Based on table 4.8 then obtained value of partial determination coefficient of Self Assessment System variable to Value Added Tax Receipts as follows:

$Kd = (0,469)^2 \times 100\%$

$= 21,99\%,$

Based on the above calculation, it can be seen that the influence of Self Assessment System variable to Value Added Tax Receipts is 21.99%, while the rest of 78.01% is the influence given by other factors not examined in this research.

2) *Coefficient Determination Tax Collection With Reprimand Letter To The Value Added Tax Receipts*

Based on table 4.8 then obtained value of partial determination coefficient of Tax Collection with Reprimannd Letter variable to Value Added Tax Receipts as follows:

$Kd = (0,456)^2 \times 100\%$

$= 20,79\%,$

Based on the above calculation, it can be seen that the influence of Tax Collection with Reprimannd Letter variable to Value Added Tax Receipts is 20,79%, while the rest of 79,21% is the influence given by other factors not examined in this research.

4.1.5 Hypothesis Testing

4.1.5.1 Partial Hypothesis Testing (Test t)

1. *Partial Hypothesis Testing Of Self Assessment System To The Value Added Tax Receipts*

From the output of SPSS, it is concluded that Self Assessment System has a significant effect on Value Added Tax Receipts at Tax Office Pratama Majalaya. To facilitate in understanding the results of hypothesis testing, then depicted the area of rejection and acceptance of Ho.

2. *Partial Hypothesis Testing Of Tax Collection With Reprimand Letter To The Value Added Tax Receipts*

From the output of SPSS, it is concluded that Tax Collection with Reprimand Letter has a significant effect on Value Added Tax Receipts at Tax Office Pratama Majalaya. To facilitate in understanding the results of hypothesis testing, then depicted the area of rejection and acceptance of Ho.

CHAPTER V
CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

1. *Self assessment system has an effect on value added tax receipts, where if self assessment system as measured through periodic tax return increases then value added tax receipts also increases and vice versa.*
2. *Tax collection with reprimand letter has an effect on value added tax receipts, where if tax collection with reprimand letter increases then value added tax receipts also increases and vice versa.*

5.2 Suggestions

a. Practical Advice:

1. *To increase the Value Added Tax Receipt through the delivery of the Periodic Tax Return, it is suggested for Tax Office Pratama Majalaya to be better in disseminating to the Taxpayer about the importance of tax for development in Indonesia, so as to raise awareness of the Taxpayers to routinely report the periodic tax return and pay its tax obligations in accordance with the provisions of applicable laws and regulations so as to increase the Value Added Tax Receipts.*
2. *To increase the Value Added Tax Receipts through the amount of Tax Collection with Reprimand Letter, it is suggested for Tax Office Pratama Majalaya can make tax collection optimally. An optimized tax collection is expected to increase the Value Added Tax Receipts.*

b. Academic Advice:

In the development of accounting science, especially tax accounting is expected this result can be used as a reference for future researchers can use the same variable, the same method but the unit of analysis, population and different samples or look for other variables that affect the Value Added Tax Receipts.

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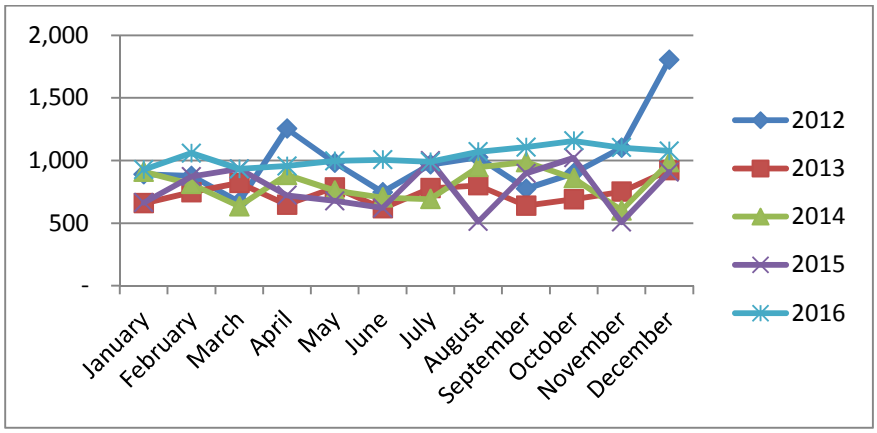
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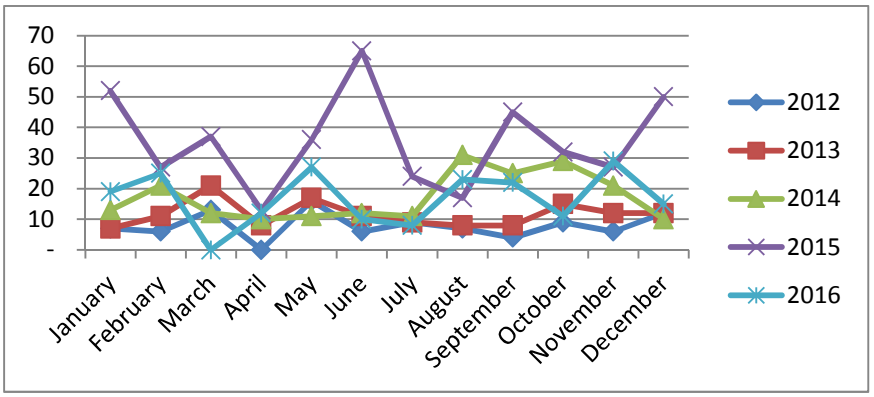
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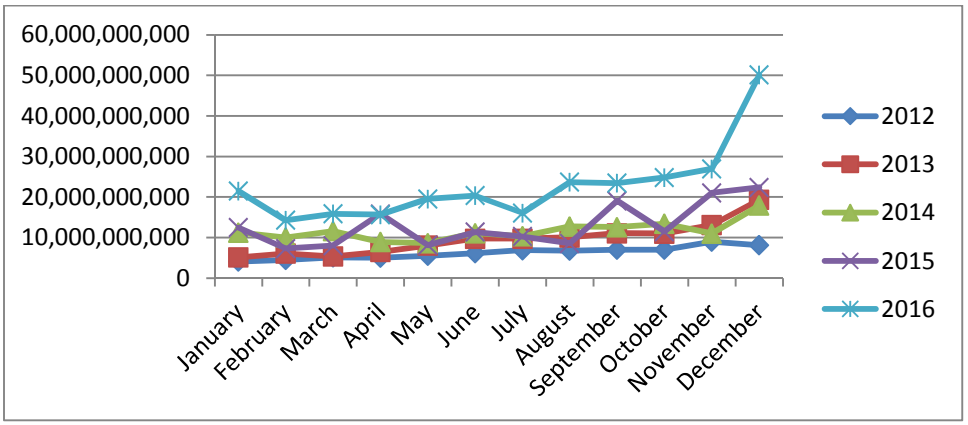
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Picture 4.1
Graph of Periodic Tax Return In Tax Office Pratama Majalaya Period 2012-2016



Picture 4.2
Graph of Tax Collection with Reprimand Letter Period 2012-2016

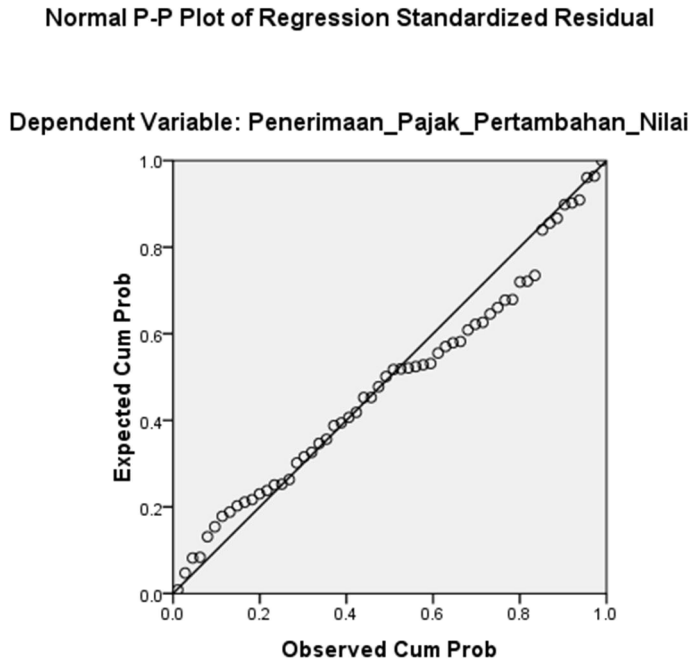


Picture 4.3
Graph of Value Added Tax Receipts Period 2012-2016

Table 4.4
Data Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		*60*
Normal Parameters[a]	*Mean*	*7.8447234E7*
	Std. Deviation	*5.79605612E9*
Most Extreme Differences	*Absolute*	*.113*
	Positive	*.113*
	Negative	*-.067*
Kolmogorov-Smirnov Z		*.876*
Asymp. Sig. (2-tailed)		*.427*

a. Test distribution is Normal.



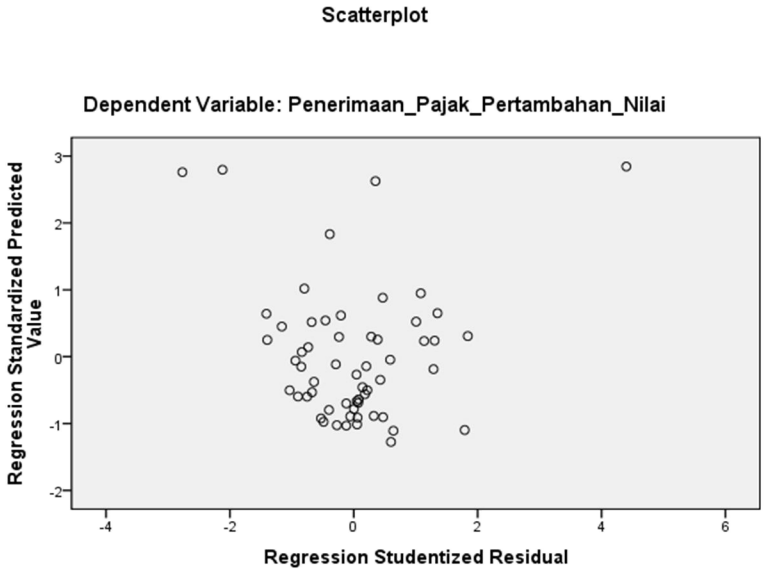
Picture 4.4
Graph of Normality

Table 4.5
Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Self_Assesment_System	.984	1.017
	Penagihan_Pajak_dengan_Surat_Teguran	.984	1.017

a. Dependent Variable: Penerimaan_Pajak_Pertambahan_Nilai



Picture 4.5
Grafik Scatterplots

Table 4.6
Autocorrelation Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.627[a]	.394	.372	5.98568E9	1.959

a. Predictors: (Constant), Penagihan_Pajak_dengan_Surat_Teguran, Self_Assesment_System

b. Dependent Variable: Penerimaan_Pajak_Pertambahan_Nilai

Table 4.7
Multiple Linear Regression Equation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.279E9	3.434E9		-1.537	.130
	Self_Assesment_System	1.553E7	3.783E6	.435	4.106	.000
	Penagihan_Pajak_dengan_Surat_Teguran	2.375E8	6.281E7	.400	3.782	.000

a. Dependent Variable: Penerimaan_Pajak_Pertambahan_Nilai

Table 4.8
Pearson Correlation Result Of Self Assessment System and Value Added Tax Receipts

Correlations

		Self_Assesment_System	Penerimaan_Pajak_Pertambahan_Nilai
Self_Assesment_System	Pearson Correlation	1	.469**
	Sig. (2-tailed)		.000
	N	60	60
Penerimaan_Pajak_Pertambahan_Nilai	Pearson Correlation	.469**	1
	Sig. (2-tailed)	.000	
	N	60	60

**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.9
Pearson Correlation Result Of Tax Collection with Reprimand Letter and Value Added Tax Receipts

Correlations

		Penagihan_Pajak_dengan_Surat_Teguran	Penerimaan_Pajak_Pertambahan_Nilai
Penagihan_Pajak_dengan_Surat_Teguran	Pearson Correlation	1	.456**
	Sig. (2-tailed)		.000
	N	58	58
Penerimaan_Pajak_Pertambahan_Nilai	Pearson Correlation	.456**	1
	Sig. (2-tailed)	.000	
	N	58	60

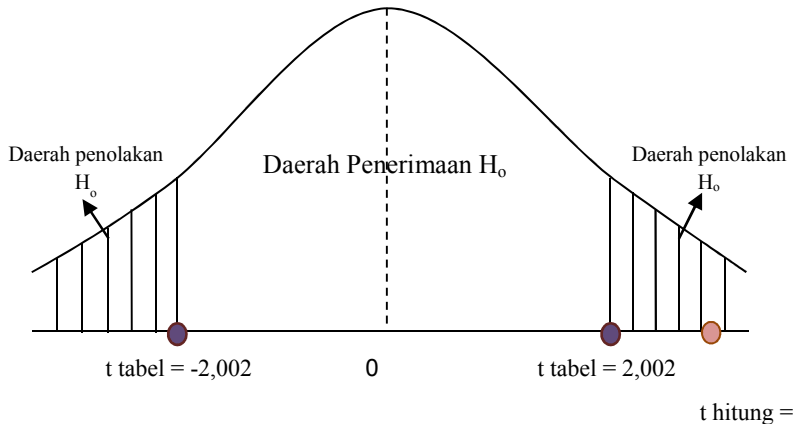
**. Correlation is significant at the 0.01 level (2-tailed).

Table 4.10
Partial Hypothesis Testing Of Self Assessment System To Value Added Tax Receipts

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.279E9	3.434E9		-1.537	.130
	Self_Assesment_System	1.553E7	3.783E6	.435	4.106	.000
	Penagihan_Pajak_dengan_ Surat_Teguran	2.375E8	6.281E7	.400	3.782	.000

a. Dependent Variable: Penerimaan_Pajak_Pertambahan_Nilai



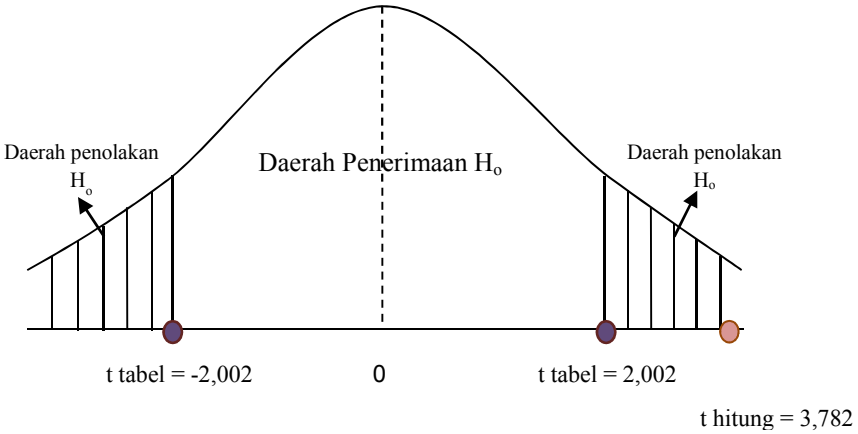
Picture 4.6
Partial Hypothesis Curve Of Self Assessment System To Value Added Tax Receipts

Table 4.11
Partial Hypothesis Testing Of Tax Collection with Reprimand Letter To Value Added Tax Receipts

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.279E9	3.434E9		-1.537	.130
	Self_Assesment_System	1.553E7	3.783E6	.435	4.106	.000
	Penagihan_Pajak_dengan_ Surat_Teguran	2.375E8	6.281E7	.400	3.782	.000

a. Dependent Variable: Penerimaan_Pajak_Pertambahan_Nilai



Picture 4.7
Partial Hypothesis Curve Of Tax Collection with Reprimand Letter To Value Added Tax Receipts