EFFECT OF THE EFFECTIVENESS OF INFORMATION SYSTEMS DIRECTORATE GENERAL OF TAXATION AND USE OF INFORMATION TECHNOLOGY ON THE PERFORMANCE OF INDIVIDUAL (TAXPAYERS)

(KPP Majalaya Survey Bandung)

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ABSTRACT

This study was conducted on Individual Performance (taxpayer) at the Tax Office (KPP) Pratama Majalaya Bandung. The phenomenon that occurs is due to declining performance Information System is still slow and low tax revenues due to the need to improvement of Information Technology. The purpose of this study was to determine how much influence the Tax Directorate General Information Systems and Information Technology on the Performance of Individual.

The method used in this research is descriptive and verification method with quantitative approach. Testing analysis used is multiple linear regressions. This analysis is used to prove how much influence the Effectiveness of Information Systems Directorate General of Tax and Use of Information Technology on the Performance of Individual (taxpayer). Regression analysis was tested and further analyzed using SPSS 16.0 software for windows.

Based on data analysis results show that the effectiveness of the Tax Directorate General Information Systems and Information Technology Usage significant effect on Individual Performance (taxpayer) on the Tax Office (KPP) Pratama Majalaya

Keywords: Information Systems, Information Technology and Individual Performance

I. INTRODUCTION

1.1 Background Research

In terms of taxation, DJP need to do HR planning to increase the level of performance (Edi Slamet Irianto, 2013: 40). Performance (performance) is the result of one's work or work performance in an organization, whether public or private organizations (Mohamad Ikbal Bauha, 2016: 51). Conceptually, the performance can be seen from two sides, namely the performance of individual and organizational performance (Arini T. Soemohadiwidjojo, 2015: 11). Individual performance is the result of individual members of the organization or employees of the company, while the performance of the organization is the total work achieved by the organization (Arini T. Soemohadiwidjojo, 2015:11).

The information system provides an important role in the organization is to improve the efficiency, effectiveness and competitive communications (Jogiyanto HM, 2009: 18). However, the fact that the application of Information Systems Directorate General of Taxes in KPP Majalaya still slow because only the central server 15 server, which is used for all of the LTO in Indonesia so that individual performance is lowered. Coupled with the information system often error, while a high security system causing the performance to be slow because if something goes wrong data input can not be directly fixed (Ayi Miraj Sidik, 2017).

Directorate General Information Systems is an information system administrasi taxation in modern office environments Directorate General of Taxation by using hardware and software that is connected to a network at headquarters (PER-160 / PJ / 2006).

While the phenomena that occur on the side of information technology (IT), the government are encouraging improvements in the Directorate General of Taxation (DGT) to build

and strengthen the professionalism and integrity of the human resources in the service tax (Sri Mulyani, 2016).

Information technology itself is a technology associated with processing the data into information and the process of distributing the data / information within the limits of space and time (and I Gusti Putu, 2016: 2). Information technology has become a necessary ingredient in some of the strategic direction that has been initiated by the business to meet the challenge of change (Chr. Jimmy L.Gaol, 2008: 34).

Based on the phenomena that occur at the top and discussion undertaken in the earlier study, the authors are interested to study and analyze the **"Influence Effectiveness of Information Systems Directorate General of Tax and Use of Information Technology on the Performance of Individual** (taxpayer)".

1.2 Identify the Problem

According to Azuar Juliandi, Irfan, Saprinal Manurung (2014: 102) the identification of the problem in essence has been depicted in the background.

Based on the research background phenomenon that has been mentioned above, the problem can be identified as follows:

1. Information Systems Directorate General of Taxes in KPP Majalaya still slow because only the central server 15 server, so performance is lowered.
2. The last five years the government has never reached the target of tax revenue. This is due to the weakness of the DGT information system on the taxpayer and the lack of human resources so that the decrease of work processes.
3. Indonesian tax revenue in recent years is still considered low. DJP government to promote improved in terms of information technology and human resources in the ministry of taxation.

1.3 Problem Formulation

According Sugiyono (2009: 35) formulation of the problem is a question that will be answered through data collection forms of research problem formulation is based on research by the level of explanation.

In accordance with the identification of the problems mentioned above, the authors tried to formulate the issues to be addressed in this study are as follows:

1. How much influence the Effectiveness of Information Systems Directorate General of Taxes on Individual Performance (taxpayer).
2. How much influence the use of Information Technology to the performance of individual (taxpayer).

1.4 Research Objectives

1.4.1 Research Purpose

The purpose of this study was to determine and test a predictive statement linking the independent variable on the dependent variable (Kothari, 2008). Ie determine how much influence the effectiveness of the accounting information system and technology use accounting information on the performance of the individual.

1.4.2 Objective

According Subana and Sudrajat (2005: 71) states that the purpose of research is to solve the problems depicted in the background of the problem and formulation of the problem. The purpose of this study is based on the formulation of the problem is:

1. To identify, assess and analyze how the influence of Effectiveness of Information Systems Directorate General of Taxes on Individual Performance (taxpayer).
2. To find out, examine and analyze how the effects of the use of Information Technology Individual Performance (taxpayer).

1.5 Research Uses

1.5.1 Practical Uses

According to Uma Sekaran (2006: 10) for the sake of scientific development, this research may be useful to reapply the past to solve specific problems that occurred in the study.

Meanwhile, according to Suryadi B Umar (2012: 18) uses a practical nature intended to explain what factors are causing a problem can occur and can provide solutions to the issues raised.

From the above, it can be said that the purpose of this research is to solve the problems that occur on the Effect of Information Systems Effectiveness Directorate General of Tax and Use of Information Technology on the Performance of Individual (taxpayer).

1.5.2 Academic usefulness

According Suharsini Arikunto (2006: 99) uses the results of the study is a continuation of the research objectives. If the research has been completed to conduct research and obtain the results, it can be expected to donate the proceeds to the Accounting Studies Program, or in particular to the area concerned.

The results of this study are used as the development of science through empirical testing and concepts that had been expected to prove back in the theories of previous studies regarding:

1. Influence Effectiveness of Information Systems Directorate General of Taxes on Individual Performance (taxpayer).
2. Influence of Information Technology on the Performance of Individual (taxpayer).

II. LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Reader Review

2.1.1 Understanding Information Systems Directorate General of Taxation

Understanding Information Systems Directorate General of Taxes according to Liberti Pandiangan (2008: 13) is as follows:

> "SIDJP an information system in tax administration in the modern office DJP by using hardware and software connected to a network at the office ".

2.1.1.1 Indicators Information Systems Directorate General of Taxation

According to Ralph and George (2010: 57) the characteristics of the information system are as follows:

1. Flexible
2. Efficient
3. Easily Accessible
4. On Time

2.1.2 Definition of the Information Technology

Definition of Information Technology by the Supreme Darono (2007: 7) is as follows:

> "Information technology (TI) is the study or use of electronic equipment, especially computers, to store, analyze and distribute any information, including words, numbers and pictures ".

2.1.2.1 Information Technology Indicators

The measuring tools from Information Technology by M. Suyanto (2005: 11), namely:

1. Computer Hardware(Hardware)
2. Computer Software(Software)
3. Network And Communications
4. Database
5. Personnel Information Technology

2.1.3 Individual Performance (taxpayer)

Understanding Individual Performance by Arini Soemohadiwidjojo T. (2015: 11) is as follows:

"Individual performance is the work of individual members of the organization or employees of the company".

While understanding the taxpayer according to Mark Young (2005: 44) is as follows:

"Taxpayers are subject to tax that has an income".

2.1.3.1 Performance Indicators Individual

The indicators of individual performance by Indra Bastian (2006: 267) are as follows:

1. Input(Input)
2. Output(Output)
3. Results(Outcome)
4. Benefit(Benefit)
5. Impact(Impact)

2.2 Framework

2.2.1 Effect of Information Systems Directorate General of Taxation on Performance Individual (taxpayer)

Support connecting the theory according to James A. Hall (2007: 262) is as follows:

"The information system oriented and responsive user is a valuable asset in the modern business organization. The system is designed properly can improve performance ".

2.2.2 Effect of Individual Performance Against Information Technology (taxpayer)

Support connecting theory by John M. Ivancevich, et al (2006: 7) is as follows:

"The technology of an organization affects the flow of work, structures, systems and philosophy significant way, the current computer technology is very scattered and influential that needs to be understood in order to be used effectively ".

2.3 Hypothesis

Definition of research hypotheses by Sugiyono (2011: 64) defined as follows:

"This study using a quantitative approach that statistic the data used to analyze the data in ways that describe or depict the data that has been where it is. In qualitative research, not formulated a hypothesis, but it is expected to be found hypotheses. Furthermore, the hypothesis will be tested by the researchers using a quantitative approach ".

Based on the above framework, the authors take a decision whiles the (hypothetical) in this study are:

$H_{1:}$ Effectiveness of Information Systems Directorate General of Tax effect on Performance Individual (taxpayer).

$H_{2:}$ Use of Information Technology affects the Individual Performance (taxpayer).

III. RESEARCH METHODOLOGY

The research method is a method of research used to obtain the data to meet specific objectives

3.1 Operationalization Variable

According to Umi Narimawati (2010: 31) Operationalization variables are defined as follows:

"Operationalization of variables would be required to determine the type, indicators, as well as the scale of the variables associated in the study, so that hypothesis testing with statistical tools can be carried out properly in accordance with the title ".

Then that becomes an independent variable or independent variable in this study is the Directorate General of Tax Information System$_{(X-1)}$and Information Technology ($X_{2).}$And the dependent variable or dependent variable (Y) in this study is the Individual Performance (taxpayer).

3.2 Data Source

The data used in this study are primary data. According Sugiyono (2012: 137) Primary data is defined as follows:

"The primary data source is a data source that directly provide data to data collectors".

3.3 Population, Sample and Place And Time Research

3.3.1 Population

According to Umi Narimawati (2008: 72) The population is defined as follows:

"The object or subject that has certain characteristics according to the information set by the researchers, as the unit of analysis of research".

Based on the above understanding, the population in this study was 78 Individual Performance (taxpayer) on KPP Majalaya.

3.3.2 Sampling

According to Uma Sekaran (2006: 123) Samples sense is defined as follows:

"The sample (sample) the majority of the population".

The method used to determine the sample by researchers is the approach Slovin, this approach is expressed by the following formula:

$$n = \frac{N}{1+Ne^2}$$

Umi Narimawati (2010: 38)

Description:

n = number of samples

N = number of population

e = margin of error is tolerated (1%, 5%, 10%)

Based on the formula above, it is known samples to be taken in this research through the following calculation:

$$n = \frac{78}{1+78(0,10)^2}$$

$$= \frac{78}{1+0,78}$$

$$= 43,82$$

Based on the explanation above, the samples of this study are rounded to 44 Individual performances (taxpayer) on KPP MajalayaBandung.

3.3.3 Research Points

To obtain data and information relating to the matter under study authors conducted research on KPP Majalaya Bandung is located in Map No. 7, Bandung, and West Java 40233.

3.4 Testing Methods Data

To assess valid and reliable questionnaire whether it is necessary to test the validity and reliability testing.

3.4.1 Test Validity

Before performing data processing, first data collected through the questionnaire was tested through the test data is test validity and reliability testing.

According Sugiyono (2010: 121) notion of validity is defined as follows:

"Instruments valid means of measuring instruments used to obtain data (measures) were valid. Valid means the instrument can be used to measure what is supposed to be measured ".

3.4.2 Test Reliability

According Sugiyono (2010: 173) definition of reliability test is defined as follows:

"Reliable is the instrument when used several times to measure the same object, will generate the same data. Reliability test conducted with a view to testing the accuracy or

reliability of the questionnaire in the measure. The results of the study said to be reliable, if there is equality of data in a different time ".

3.5 Data Analysis Method

3.5.1 Descriptive Analysis Qualitative

Qualitative analysis method is a method used to give an idea about the details of a social or environmental situation.

3.5.2 Analysis Verification Quantitative

Understanding of quantitative analysis by Sugiyono (2010: 8) is defined as follows:

"The method is based on the philosophy of positivism, is used to examine the population or a particular sample, data collection using research instruments, data analysis is quantitative / statistical, with the aim to test the hypothesis that has been set ".

Before testing multiple linear regression analysis to the research hypothesis, it first needs to be done on a classic assumption test data to be processed.

3.5.2.1 Classical Assumption Test

Data Test methods used in this study is the Classical Assumption Test. Classical Assumption Test is a test of whether there was a violation of classical assumptions that are basic in multiple linear regression model. This is done prior to the tests of the hypothesis. Testing classical assumptions include:

1. Test Normality
2. Test Heteroskidastity
3. Test Multicolinearity
4. Autocorrelation test

3.5.2.2 Multiple Linear Regression Analysis

According to Umi Narimawati (2008: 5) defines a multiple linear regression analysis were as follows:

"Analyses of the association were used simultaneously to study the effect of two or more independent variables against one variable depend on the scale interval ".

3.5.2.3 Correlation analysis *(Spearman* Rank)

Spearman Rank Correlation can be used to determine whether or not the relationship between two variables, namely the independent variable (Accounting Information Systems and Accounting Information Technology) and the dependent variable (Individual Performance) the ordinal scale (non parametik).

3.5.2.4 Determination Coefficient Analysis

According to Andi Supangat (2006: 350) definition Coefficient of Determination is defined as follows:

"The coefficient of determination is the size (magnitude) to express the degree of strength of the relationship in terms of percent (%)".

3.5.2.5 Hypothesis Testing

The design of this research hypothesis testing to test the influence of independent variables, Information Systems Directorate General of Taxation as X_1 and X_2 Information Technology as on the Performance of Individual (taxpayer) as the dependent variable (Y). With the following steps:

a. Define the partial hypothesis between independent variables effectiveness of accounting information system of individual performance-related variable. Statistical hypothesis of this study are:

   Ho: $\rho = 0$ Effectiveness of Information Systems Directorate General of Taxation has no effect on the Individual Performance (taxpayer).

Ha: ρ ≠ 0 Effectiveness of Information Systems Directorate General of Tax effect on Individual Performance (taxpayer).

b. Determining the partial hypothesis between independent variables accounting of the use of information technology-related variables individual performance. Statistical hypothesis of this study are:

Ho: ρ = 0 Use of Information Technology has no effect on the Individual Performance (taxpayer).

Ha: ρ ≠ 0 Use of Information Technology affects the Individual Performance (taxpayer).

IV. RESULTS

4.1 Effectiveness Analysis of Effect of Individual Performance Against Information Systems

Research results have shown that the correlation between the effectiveness of Information Systems with Individual performance that is equal to 0.554, meaning that the Effectiveness of Information Systems has the moderate relationship with Individual Performance. Any increase effectiveness Information System then it will increase the Individual Performance and vice versa. Effectiveness of Information Systems a significant effect on Individual Performance. This is consistent with the results of research conducted by Rahadian Saputra, et al (2014) indicated that, "Effectiveness of Information Systems Directorate General of Taxes significantly influences the Individual Performance". The more effective a business information system then processes that take place will be more effective and oraganisasi performance will increase.

4.2 Analysis of Effect on Performance of Information Technology Usage Individual

Research results have shown that the correlation between the use of Information Technology to Individual performance is equal to 0,544 means the use of Information Technology have the moderate relationship with Individual Performance (taxpayer). Any increase in use of Information Technology then it will increase the Individual Performance (taxpayer) and vice versa. Use of Information Technology Individual significant effect on performance. This is consistent with the results of research conducted by Kadek Chendi and D'yan (2015) which shows that the use of Information Technology significantly influences the Individual Performance (taxpayer).

V. Conclusion

5.1 Conclusion

Based on the results of research and discussion on the Effectiveness of Information Systems Directorate General Taxation and Use of Information Technology on the Performance of Individual (taxpayer), then at the end of this study, the authors draw the following conclusion:

1. Effectiveness of Information Systems Directorate General of Taxes affect the Performance of Individual (Taxpayer). Effectiveness of Information Systems and Individual Performance has a negative relationship but after this study can be proved that the effectiveness of Information Systems with Individual performance has a positive relationship or it can be said when the Effectiveness of Information Systems has increased the Individual Performance will increase and vice versa.
2. Use of Information Technology affects the Individual Performance (taxpayer). Use of Information Technology and Individual Performance has a negative relationship but after this study it can be proven that the use of Information Technology to Individual performance has a positive relationship or it can be said when the use of information technology has increased the Individual Performance will increase and vice versa.

5.2 Suggestions

Based on the above conclusions, the authors give some suggestions as follows:

1. Tax Directorate General Information Systems are at the category level is quite good, but the timely indicator of time is still not optimal. To optimize timely indicator that the Tax Office should further improve the implementation of the Information Systems Directorate General of Taxes.
2. Use of Information Technology at the level of either category, but the indicators of communication networks and information technology personnel is still not optimal. To optimize the network indicator of communication and information technology personnel that tax authorities should be able to perform a correction on the network and related communications 1For Information Technology Usage improve performance.
3. Individual Performance (Taxpayers) are at a good category, but the input and output indicators is still not optimal. To optimize the input and output indicators suggested to the parties concerned to improve its performance.

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