Effect of Self Assessment System Implementation and Effectiveness of Tax Collection On Value Added Tax Revenues At Tax Office Primary Majalaya

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ABSTRACT

Tax is a compulsory contribution to the State owed by private persons or entities are forced by law, by not getting rewarded directly and used for the purposes of State for deepest gratitude of the prosperity of the people of one of the types is a value added tax with the self assessment system as the system the poll.

The methods used in this study is the analysis of multiple linear regression with t test before using multiple regression analysis, performed a classic assumption test in advance that includes a test of normality, test multi collinearity, heteroskedastisitas test, autocorrelation test.

Application of Self Assessment System effect on receipt of value added tax and the effectiveness of Tax Collection effect on receipt of value added tax

Keywords : Self Assessment System, Tax Collection, Receipt Of Value Added Tax

I. INTRODUCTION

1.1 Background

Tax is a compulsory contribution to a country that is owed by an individual or a coercive body under the law, by not being rewarded directly and used for state purposes for the greatest prosperity of the people (Article 1 point 1 of the KUP Law) Oyok abuyamin (2012: 1). Taxes are potential state revenues to demonstrate the success of national development. Tax revenues are the largest source of state revenues proven in the Revised State Revenue and Expenditure Budget (RAPBN-P) of 2013, the state revenue plan of the tax sector is set at Rp . 995.2 trillion is a revenue plan from VAT (Riski, Sifrid and Harijanto: 2014).

Value Added Tax is a tax levied or deducted by a Taxable Person for VAT with a transactions of delivery (sale or purchase or other transaction) of taxable goods / services within the customs area carried out by the taxpayer of the body or individual (Suprianto, 2011: 16) . Value Added Tax is the imposition of tax on consumption expenditures either by individuals or bodies both private entities and government bodies in the form of goods or services expenditures imposed on the state budget (Sukardji, 2000: 22).

Based on data from the Ministry of Finance (MoF), the temporary realization of VAT until December 31, 2016 amounted to Rp 410.5 trillion. This amounts to 86.6% of the target set in the revised state budget revenues and revenues (APBN-P) 2016 and reaches 98.6% of the government's outlook (Adinda, 201). There is still a difference, There are still not yet picked up, Loss of VAT is most likely in small taxable entrepreneurs. Many other factors. Among others it could be due to a fictitious invoice (Darussalam, 2015).

Tax collection system has undergone significant changes that official the assessment into *the Self Assessment System,* which the taxpayer is given kepercacaanuntuki count, deposit and reporting its own taxes, however in reality, trdapat quite a lot of taxpayers who intentionally commit fraud and dereliction of duty (Olvi and Lintje: 2015).

Effectiveness is a condition or circumstance in which in choosing the objectives to be achieved and the means or equipment used, accompanied the desired goal can be achieved with satisfactory results, the definition of effectiveness in general shows how far the achievement of a goal that first determined (Rahardjo, 2011: 170) . If the concept of effectiveness is attributed to tax revenue, then the meaning of tax revenue effectiveness is the ability of the tax office to meet the target of tax revenue based on the realization of tax revenues, which means how far the tax office can reach the target of pre-determined tax revenue (Rizki Yuslam Primerdo: 2015) .

The Tax Collection is a series of measures to allow the Taxpayer to pay off the tax debt and tax collection fees by reprimanding or warning, executing instantaneous and simultaneous billing, notifying the Forced Mail, proposing prevention, carrying out foreclosures, executing hostages, selling seized goods (Article 1 point 9 Law No. 19/2000 on tax collection by letter of force). (Anang Mury Kurniawang, 2011: 111).

1.2 Identification of problems

Based on the above background, then the identification problem that can be concluded is as follows:

1. Implementation of a system that has not been good resulted in the fictitious invoice that eroded the acceptance of Value Added Tax.
2. There are still many taxpayers who do not deposit the tax so that the realization of low VAT.
3. *Self Assessment System* which is measured via the VAT return period reported by the taxpayer Taxable Entrepreneur in February to March and September to October 2013 increased, but the increase in the submission of the VAT return period has not been matched by an increase in VAT receipts.
4. Tax Billing effectiveness as measured by the amount of Coercion Letter issued by the STO Majalaya in January and February, and in April and May 2015 has increased, but the forced issuance has not been matched by an increase in VAT receipts.

1.3 Formulation of the problem

From the identification of problems that have been defined above, then the elaboration of the problem formulation of this research as follows:

1. How much influence the implementation of *Self Assessment System* on receipt of Value Added Tax
2. How big the effectiveness of tax collection on the receipt of Value Added Tax

1.4 Research Objectives

1.4.1 Intent Purposes

The purpose of this study is to find out how much influence the Implementation of Self Assessment System and how Effective Tax Billing on Value Added Tax Revenue.

1.4.2 Research Purposes

The objectives to be achieved in this research are:

1. Effect of adoption of *Self Assessment System* on the receipt of value added tax on KPP Pratama Majalaya.
2. The effectiveness of tax collection on the acceptance of value added tax at KPP Pratama Majalaya.

1.5 Usefulness Research

1.5.1 Practical Usefulness

The result of this research is expected to solve the problem of Value Added Tax in general and that occurred in KPP Pratama Majalaya.

1.5.2 Academic Usefulness

The result is expected to be contributions to the development of science and become a reference for those parties who will conduct research related to *the Self Assessment System,* Effectiveness of Tax Collection and Acceptance of Value Added Tax *(VAT).*

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature review

2.1.1 Self Assessment System

2.1.1.1 Understanding Self Assessment System

According to Halim (2014: 7) *Self Assessment System* is a type of tax collection system which authorized the taxpayer to decide the amount of tax to be paid.

2.1.1.2 Indicators Self Assessment System

Indicators of *Self Assessment System* in this study using the rationale for Siti Kurnia Rahayu (2010: 101). Indicators *Self Assessment* Reporting *System* is the Total Tax (SPT) VAT period.

2.1.2 The effectiveness of Tax Collection

2.1.2.1 Understanding the Effectiveness of Tax Collection

According to Anang Mury Kurniawan (2011: 111) Tax Collection is:

a series of measures to allow the Taxpayer to repay the tax debt and tax collection fees by reprimanding or warning, executing instantaneous and simultaneous billing, notifying the Forced Mail, proposing prevention, executing foreclosures, executing hostages, selling seized goods (Article 1 point 9 of Law 19 / 2000 on tax collection by a forced letter).

2.1.2.2 Tax Collection Effectiveness Indicators

A**c**cording to Ida Zuraida and LY Hari Sih Advianto (2011: 72) the indicator of Tax Billing is the amount of Tax Billing with the forced letter issued along with nominal in Tax Office (KPP) Pratama Cibeunying in the period 2011-2015.

2.1.3 Value Added Tax (VAT)

2.1.3.1 Acceptance Understanding the Value Added Tax (VAT)

Value Added Tax according to Suprianto (2011: 16) are:

"Tax levied / deducted by the taxable entrepreneur relating to the delivery transaction (sale or purchase or other transaction) of the taxable goods / services within the customs territory by the taxpayer of the body and the individual".

2.1.3.2 The reception indicator Value Added Tax (VAT)

The indicators of Value Added Tax in this study use rationale (Ida Ayu Tivon Trisnayanti, 2012) and (Ika Nursanti, 2013). The Value Added Tax is the Total Value Added Tax (VAT) Realization.

2.2 Framework

2.2.1 Effect of *Self Assessment System* Admission to the Value Added Tax (VAT)

According to (Gunadi, 2007) that the *Self Assessment System* â € œ effect on the Value Added Tax Receipts are described as follows:

â € Changes in the tax collection system from the Official Assessment System into *Self Assessment System,* is one of the government's efforts to increase the independence of one of the government's efforts to increase self-reliance in financing the development of the domestic revenues derived from pajak.â €

2.2.2 Influence Effectiveness of Tax Collection against Acceptance of Value Added Tax (VAT)

According to Restika Purnawardhani et al (2015) Tax collection action, especially the active tax collection action, is expected for the Taxpayer or Taxpayer to pay off the tax debt, so that the optimization of tax revenue can be achieved.

2.3 Hypothesis

Based on the framework described above, the authors draw the hypothesis of this study, as follows:

H1: *Self Assessment System* Acceptance effect on the Value Added Tax (VAT).

H2: The effectiveness of Tax Billing affects Value Added Tax (VAT).

III. RESEARCH METHODS

3.1 Methods Used

The research method used in this research is descriptive method and verifikatif method with quantitative approach, that is the result of research which then processed and analyzed to be taken conclusion, meaning that research is research which emphasize its analysis on numerical data (number) by using research method this will reveal a significant relationship between the variables studied, resulting in a conclusion that will clarify the picture of the object under study.

In this study which is the object of research is focused on the *Self Assessment System,* Effectiveness of Tax Collection and Acceptance of Value Added Tax (VAT) on STO Majalaya years 2012-2016. Then in this study which became the unit of analysis is the Indonesia Stock Exchange.

3.2 Variable Operationalization

Andi Supangat (2010: 9) describes the operationalization of variables as follows:

Operationalization of variables to identify variables, how many variables are used in the planned study, using any scale in each variable and including separating which variables will be used as non-free variables and which variables are used as independent variables, if used more than one variable in the observation side ".

To analyze how the influence *of the Self Assessment System* and Effectiveness of Tax Collection against Acceptance of Value Added Tax (VAT) will require the operationalization of variables in order to understand the relationship between each of the variables studied. *Self Assessment System* $_{(X-1)}$ is the independent variable *(independent)* for Acceptance of Value Added Tax (VAT) (Y).Effectiveness of Tax Collection ($X_{2)}$ is the independent variable *(independent)* for Acceptance of Value Added Tax (VAT) (Y). So the variables of this study consist of:

- *Self Assessment System* ($X_{1)}$
- Effectiveness of Tax Collection ($X_{2)}$
- Acceptance of Value Added Tax (VAT) (Y).

3.3 Data Sources and Data Collection Techniques

3.3.1 Data source

In conducting this research, researchers used secondary data obtained indirectly or through intermediary media. The data is quantitative about the realization of VAT revenues in KPP Pratama Majalaya period 2012-2016. By using secondary data researchers obtained data or information related to the *Self Assessment System,* Effectiveness of Tax Collection and Acceptance of Value Added Tax (VAT). Such information is obtained from the Indonesia Stock Exchange.

3.3.2 Data Collection Techniques

According Sugiyono (2012: 62) data collection techniques is the most strategic step in the study, because the main purpose of research is to get data.

The data collection techniques used in this study are:

a) Research Library *(Library Research)*
b) Field Studies.

3.4 Population, Sample, and Place and Time of Study

3.4.1 Population

According to Andi Supangat (2010: 3) population is a collection of objects that will be used as research materials (review) with characteristics have the same characteristics. Based on the above description, the population used by researchers is Taxable Entrepreneurs registered in KPP Pratama Majalaya from 2012-2016.

3.4.2 Sampling

The sampling technique used in this research is saturated sampling. The samples are 5 years of data, Effect of adoption of *Self Assessment System,* tax collection receipts tax and value added tax on STO Majalaya from year 2012 to 2016.

3.4.3 Place and time of research

To obtain data and information relating to the problems studied, the authors conduct research in Tax Office Primary Majalaya is located at Jl. Purnawarman No.21, Babakan Ciamis, Bandung Well, Bandung City West Java 40117.

The time of the research began in February 2017 until May 2017.

3.5 Data Testing Methods

1. Classic assumption test

Danang Sunyoto (2013: 87) describes the classical assumption test as follows:

For obtain more accurate results in the multiple regression analysis performed classical assumption test for the results obtained a regression equation that has the properties of *Best Linear Unbiased Estimator* (BLUE). Some classical regression assumptions that must be met first before using multiple regression analysis *(Multiple Linear Regression)* as a tool to analyze the influence of variable.

Here is a step from the classical assumption test by Danang Sunyoto (2013, 87-98):

1. Normality test

The normality test aims to test whether in the regression model the dependent variable and the independent variable both have a normal distribution or not. A valid regression model is a normal or near-normal data distribution (Santosa and Ashari, 2005: 12).The normal data has a bell-like shape. Analyzer used in this research is Kolmogorovâ € "Smirnov test with Lilliefors correction.

Decision-making on normality is as follows:

a. If the probability <0,05 then the data distribution is not normal
b. If the probability is> 0.05 then the data distribution is normal

2. Heteroscedasticity Test

In multiple regression equations need to be tested about the same or not variant of the residual from one observation with another observation. If the residual has the same variant called Homoscedasticity occurs and if its variant is not the same or different it is called heteroscedasticity. A good regression equation if there is no heteroscedasticity.

3. Multicolinearity Test

The classical assumption test of this type is applied to multiple linear regression analysis consisting of two or more independent variables or independent variables which will be measured the closeness of the relationship between the independent variables through the correlation coefficient (r).

4. Autocorrelation Test

A good regression equation is that does not have autocorrelation problem, if there is autocorrelation then the equation becomes not good or not feasible used prediction. One measure in determining whether or not there is an autocorrelation problem with the Durbin-Watson test (DW) under the following conditions:

- There is a positive autocorrelation, if the DW value is below -2 (DW <-2)
- No autocorrelation occurs, if the DW value is between -2 and +2 or -2 <DW <+2
- There is a negative autocorrelation, if the DW value is above +2 or DW> +2

3.6 Data analysis method

3.6.1 Design of Analysis

The analysis that researchers use to the data that has been described by using descriptive analysis method (qualitative) and verifikatif (quantitative) with quantitative approach. The analysis methods using the program *Statistical Product Service Solutions* (SPSS) version 23, with details of the analysis as follows:

A. Multiple Linear Regression Analysis

Used multiple linear regression analysis the researchers with a view to determine the extent to which the relationship *of the Self Assessment System* and Effectiveness of Tax Collection against Acceptance of Value Added Tax (VAT). Then Sugiyono (2012: 261) explains that the form of equations of multiple linear regression is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Source: Sugiyono (2012: 261)

Information:
Y = Value Added Tax (VAT)
X_1 = *Self Assessment System*
X_2 = Effectiveness of Tax Collection
α = Interception Constants
β_1 = coefficient of regression *Self Assessment System*
β_2 = coefficient of regression Effectiveness of Tax Collection
ε = The error rate *(error term)*

B. Analysis Correlation coefficient

Andi Supangat (2010: 339) explains that the correlation coefficient is the level of relationship between two or more variables. Next Umi Narimawati (2011: 49) explains that the correlation test is used to determine whether or not strong relationship between variables X and Y. Correlation coefficient analysis used is as follows:

1. Partial Correlation Analysis

Partial correlations were used in this study is to determine the relationship of each of the variables *Self Assessment System*Effectiveness of Tax Collection against Acceptance of Value Added Tax (VAT). According to Jonathan Sarwono (2011: 89) the partial correlation formula is as follows:

$$rx_1y = \frac{rx_1y - rx_2yrx_1x_2}{\sqrt{[1 - rx_2y^2][1 - rx_1x_2{}^2]}}$$

$$rx_2y = \frac{rx_2y - rx_1yrx_1x_2}{\sqrt{[1 - rx_1y^2][1 - rx_1x_2{}^2]}}$$

Source: Jonathan Sarwono (2011: 89)

Information :
r = Correlation Coefficient
x = Independent Variable (Independent)
y = Dependent Variable (Dependent)

C. Analysis Coefficient of Determination

According to Umi Narimawati (2010: 50) analysis coefficient of determination (KD) is used to see how big independent variable (X) affect the dependent variable (Y) expressed in percentage. The magnitude of the coefficient of determination is calculated by using the following formula:

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

Source: Umi Narimawati (2010: 50)

Information:
Kd = Coefficient of Determination
r^2 = The correlation coefficient

3.6.2 Hypothesis Testing Methods

Hypotheses to be used in this study relates to whether there is a correlation and the influence of the independent variables X_1 and X_2 are significantly on the dependent variable (Y). According Sugiyono (2012: 159) hypothesis tested can be formulated as follows:

1. Partial Testing

To test whether there is a significant influence of the independent variables (X) on the dependent variable (Y), then the test is done by using statistical test t as follows:

a. The t test formula used is:
The result is compared with table t for nk-1 degrees of freedom with a significance level of 5%.

b. Hypothesis
$H_{01;}$ Ï = 0, *Self Assessment System* Acceptance does not significantly influence the Value Added Tax (VAT).
$H_{11;}$; ρ ≠ 0, *Self Assessment System* a significant effect on Acceptance of Value Added Tax (VAT).
$H_{02;}$; ρ = 0, The effectiveness of Tax Billing has no significant effect on Value Added Tax (VAT).
$H_{12;}$ ρ ≠ 0, The effectiveness of Tax Billing has a significant effect on Corporate Value.

c. Determine the level of significance.

Determined by 5% of degrees of freedom (dk) = (nk-1), to determine ttable as the boundary of the reception and rejection of the hypothesis. The significant level used is 0.05 or 5% because it is considered sufficient to represent the relationship of the variables studied and is the level of significance commonly used in a study.

d. Determine the conclusion based on comparison t-count with ttabel. H_0 is rejected if t <t table (Î ± = 0.05).

Criteria for withdrawal of test: if using error level (Î ± = 0,01) to be tested by two parties, acceptance or rejection criteria of hypothesis are as follows:

- If $t_{hitung} \geq t_{tabel}$ then H_0 is on the rejection means H_a welcome means between independent variables and the dependent variable has to do.
- If $t_{hitung} \leq t_{tabel}$ then H_0 is no reception area, mean H_a rejected meaning between independent variables and the dependent variable has nothing to do.

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research result

4.1.1 Descriptive Analysis Results

4.1.1.1 Descriptive *Self Assessment System*

Application of *Self Assessment System,* which is measured through the Notice (SPT) The VAT at Tax Office Primary Majalaya year period from 2012 to 2016 fluctuated annually. The average decrease in VAT Notification (SPT) amounts only happens in 2013 and 2015.

4.1.1.2 Descriptive Effectiveness of Tax Collection

The effectiveness of Tax Collection at Tax Office Primary Majalaya in 2012-2016 fluctuated. Overall Tax Collection Effectiveness as measured by a forced letter issued by the Tax Office Pratama Majalaya increased and decreased each month.

4.1.1.3 Acceptance descriptive Value Added Tax (VAT)

Acceptance of Value Added Tax Service Office Primary Tax Majalaya from 2012 to 2016 that experience fluctuations. Overall Value Added Tax at Primary Tax Office Majalaya increased and decreased every month, however the pattern of data each month tend to show increase because the number of Taxable Entrepreneurs who pay tax according to maturity has been notified.

4.1.2 Result Verification Analysis

1. Classical Assumption Testing Results

Prior to hypothesis testing using multiple linear regression analysis, there are several assumptions that must be fulfilled so that the conclusion of the regression is not biased, such as normality test, multicolinearity test, heteroscedasticity test and autocorrelation test. To strengthen the result of regression obtained by testing the classical assumption of regression, where the results obtained are as follows:

a. Normality Test Result

Based on the results of normality testing with Kolmogorov test - smirnov probability value is seen from the value of Asymp Sig. is equal to 0.484 and the value is greater than 0.05, then in accordance with the test criteria can be concluded that the residuals in the regression model are normally distributed.

b. Multicollinearity Test Result

Based on the VIF value obtained shows no strong correlation between fellow independent variables. It can be seen from the amount of *tolerance* (Î ±) and *variance inflation factor* (VIF) if using alpha / tolerance = 10% or 0.10 then VIF = 10. From the output of the second VIF count variable is equal to 1.778 smaller than 10 and all tolerance independent variable has a value of 0.563 = 56.3% greater than 10%, it can be concluded there is no multicollinearity among variables *Self Assessment System* Implementation and Effectiveness of Tax Collection.

c. Heteroscedasticity Test Results

At the *scatterplot* graph shows that the dots randomly spread and spread both above and below the number 0 on the Y axis It can be concluded that there is no heteroskedasitas in

regression models, so the regression model is used to predict Acceptance worthy of Value Added Tax (VAT) based on independent variables and Effectiveness *Self Assessment* Tax Collection *System.*

d. Autocorrelation Test Results

Durbin-Watson value of regression model on processing result is 1,860 and greater than upper limit (dU) 1,651 and less than 4 â € "1,651 (4 â €" dU), it is concluded that regression model there is no autocorrelation.

2. Results of Multiple Linear Regression Analysis

The result of the obtained regression coefficient can be written in the form of equation which describes the relationship of X and Y data used are as follows:

Y = 1.788E8 + 1.238E7 (X1) + 1.025E7 (X2)

Where:

Y = Value Added Tax (VAT)

X1 = *Self Assessment System*

X2 = Effectiveness of Tax Billing

3. Correlation Coefficient Analysis Results

a. Correlation *Self Assessment System* with Revenue Value Added Tax (VAT) When Effectiveness of Tax Collection Unchanged

The relationship between the application of *the Self Assessment System* with the Value Added Tax Receipts when the Effectiveness of Tax Collection unchanged amounted to 0,544, meaning that the application of *the Self Assessment System* have the relationship was with the Value Added Tax Receipts. This can be seen from the correlation value is between 0.40 to 0.599 which belong to the category of being. Relationships are positive meaning, every increase Implementation of *Self Assessment System* then it will increase the Value Added Tax Receipts and vice versa.

b. Correlation Effectiveness tax Billing Revenue Value Added Tax (VAT) When the *Self Assessment System* Do not change

The relationship between the effectiveness of tax Billing Revenue when the Value Added Tax *Self Assessment System*Implementation unchanged amounted to 0.534, meaning Effectiveness of Tax Collection have the relationship was with the Value Added Tax Receipts. This can be seen from the correlation value is between 0.40 to 0.599 which belong to the category of being. Positive relationship means, any increase in the effectiveness of Tax Billing then it will increase the Value Added Tax Revenue and vice versa.

4. Results of Determination Analysis

a. Coefficient of Determination Application of *Self Assessment System* Against the Value Added Tax Receipts

Partial determination coefficient of variables *Self Assessment System* Implementation of the Value Added Tax Revenues as follows:

Kd = (0,544) 2 x 100%

= 29.59%,

Based on the calculations above, it appears that the effect of variable *Self Assessment System* Implementation of the Value Added Tax Receipts amounting to 29.59%, while the remaining 70.41% is the influence exerted by other factors not examined in this study.

b. Coefficient Effectiveness Against Tax Collection of Value Added Tax Receipts

The coefficient of partial determination of variable Effectiveness of Tax Billing to Value Added Tax Revenue as follows:

Kd = (0,534) 2 x 100%

= 28.51%,

Based on the above calculation, it can be seen that the effect of Tax Collector Effectiveness toward Value Added Tax is 28.51%, while the rest of 71.49% is the influence given by other factors not examined in this research.

5. Hypothesis testing

1. **Effect of *Self Assessment System* Admission to the Value Added Tax (VAT)**

The ttable value is 2,002. So it can be concluded tcount> ttable (2.385> 2.002) and it can be concluded that Ho is rejected and H1 accepted. These results also demonstrated by the significant value of the test statistic for variable application of *Self Assessment System*at 0,020, meaning a mistake to say no influence on the Acceptance of Value Added Tax of 2% or it is smaller than the error rate that can be received by 5% so it can be decided to reject Ho. In conclusion, the *Self Assessment System* Implementation significant effect on the Value Added Tax Receipts Tax Office Primary Majalaya.

2. **Influence Effectiveness Against Receipts Tax Billing of Value Added Tax (VAT)**

The ttable value is 2,002. So it can be concluded tcount> ttable (2.168> 2,002) and it can be concluded that Ho is rejected and H1 accepted. This result is also indicated by the significance value of statistical test for the variable tax collectivity effectiveness of 0.034, meaning error to say there is an effect on Value Added Tax Revenue of 3.4% or means less than the acceptable error rate of 5% so it can be decided to reject Ho. In conclusion, the effectiveness of Tax Billing has significant effect on Value Added Tax at Primary Tax Office of Majalaya.

4.2 Discussion

1. **Effect of *Self Assessment System* Admission to the Value Added Tax (VAT)**

A large percentage of the influence of *the Self Assessment System* Implementation of the Value Added Tax Receipts amounting to29.59%. Judging from these results, the effect of *Self Assessment System* Implementation of the Value Added Tax Revenues less dominant. This means that there are other factors amounted to 70.41 %% that may affect such Value Added Tax Revenue, the amount Taxable Tax Taxable Tax compliance, Gross Domestic Product, the implementation of tax administration, and others.

These conditions prove and answer the phenomena that have been mentioned previously that occurred The STO Majalaya in February to March and September to October of 2013 in which the *Self Assessment System,* which is measured via the VAT return period has increased, but the submission of the VAT return period has not been matched by an increase in Revenue Value Added Tax (VAT). This result indicates that other factors are more dominant to influence Value Added Tax compared to the Implementation *of the Self Assessment System,* other factors such as the amount Taxable Tax Taxable Tax compliance, Gross Domestic Product, the implementation of tax administration, and others.

Research on the Application of *Self Assessment System* on the Value Added Tax Receipts that have been made by Ida Ayu Trinayati (2015) and Miftha Anggi Permatasari (2013) states that the *Self Assessment System* Implementation effect on the Value Added Tax Receipts.

2. **Influence Effectiveness Against Receipts Tax Billing of Value Added Tax (VAT)**

The percentage of influence of Tax Collectivity Effectiveness on Value Added Tax is 28.51%. Judging from the results, the influence of the Effectiveness of Tax Billing on Value Added Tax is less dominant. This means that there are other factors equal to 71.49% which may affect Value Added Tax Revenue such as, the number of Taxable Entrepreneurs, Taxable Enterpreneur Compatibility, Gross Regional Domestic Product, tax administration implementation, and others.

The condition is to prove and answer a phenomenon that has been noted previously that happened in STO Majalaya in January and February, and in April and May 2015 shows that the effectiveness of Tax Collection as measured by the number of forced letter issued has increased, but the increase in the number of letters forced issued has not been matched by an increase in Revenue Value Added Tax (VAT). With this result indicates that other factors more dominant than the Value Added Tax Revenue to Tax Collection Effectiveness, other factors such as the amount Taxable Tax Taxable Tax compliance, Gross Domestic Product, the implementation of tax administration, and others.

Research on the Effectiveness of Tax Collection against Acceptance of Value Added Tax that has been done by Ida Ayu Ivon Trisnayanti and I Ketut Teak (2015), Muhamad Riski Nindar et

al (2014), Ginting (2006) and Hazra Young et al (2015) states that the Effectiveness of Tax Collection effect on the Value Added Tax Receipts.

V. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research and discussion about the influence Application of *Self Assessment System* and Effectiveness of Tax Collection against Acceptance of Value Added Tax at the Tax Office Primary Majalaya then at the end of this study, the authors draw the following conclusion:

1. Application *Self Assessment System* effect on the Value Added Tax Receipts, whereby if the application of *the Self Assessment System* as measured by the Notice (SPT) The VAT increase the Value Added Tax Receipts will also be increased so did otherwise. Increased Number of Tax (SPT) The VAT is caused by the increased awareness of the Taxable Entrepreneur in the reported payment of Value Added Tax that has been collected from customers . While decreasing the amount of Tax (SPT) Period VAT is caused by the Taxable Entrepreneur does not report value added tax that has been levied on customers.
2. Effectiveness of Tax Collection affect the Value Added Tax Revenues, wherein if the number increases, the effectiveness of Tax Collection of Value Added Tax Receipts will also be increased so did otherwise. The high amount of the issuance of letters of forced due Taxable Person who still have not repay the tax debt and that causes the amount of accrued tax increases, as well as non-payment of taxes by the Tax Insurer in accordance with the stipulated period implemented tax collection. While decreasing the amount of force because the issuance of Taxable Person have paid off their tax debt prior to maturity so that no tax invoice issued by the Tax Office Primary Majalaya.

5.1 Suggestion

After the author provides conclusions from the results of research on the effects Application of *Self Assessment System* and Effectiveness of Tax Collection against Acceptance of Value Added Tax, the author gives suggestions as follows:

a. Suggestions Practical :

1. To improve Acceptance of Value Added Tax through the delivery of the Notice (SPT) Future of VAT, it is advisable to STO Majalaya in order to get better at socializing to a Taxable Entrepreneur of the importance of taxes for development in Indonesia so as to increase the awareness of Taxable Person to regularly report Tax (SPT) the VAT and pay the tax obligation in accordance with the provisions of the legislation in force so as to increase the Acceptance of Value Added Tax .
2. To improve Acceptance of Value Added Tax through a number Effectiveness of Tax Collection Effectiveness of Tax Collection, it is recommended KPP Pratama Majalaya can perform tax collection optimally, either through the billing passive like to give an appeal to the taxpayer in order to make tax payments prior to maturity, as well as current billing through letter of reprimand and forced letter published. Billing is done in an optimal tax is expected to increase the Value Added Tax Receipts. In addition, it is expected that the Taxable Entrepreneur pay more attention to tax obligations, Taxable Person is expected to settle the payment of Value Added Tax that has not been paid.

b. Academic Suggestions:

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

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ATTACHMENT

Table 3. 1
operationalization variable

Variables	Concept	Indicator	Scale
Application of *Self Assessment System* (X1)	â € œ *Self Assessment System* A tax system that gives credence to the taxpayer to meet and carry out the obligations and rights of taxation. Siti kurnia Rahayu (2010: 101)	Number Reporting Tax (SPT) Period VAT Siti kurnia Rahayu (2010: 103)	Ratio
Effectiveness of Tax Collection (X2)	Effectiveness is a condition or state in which the pick of the goals to be achieved and the means or equipment used, along with the desired objectives dapattercapai with satisfactory results. umu understanding in effectiveness shows how far the achievement of a specified goal first Rahardjo (2011: 170) Tax Billing is Seraikaian action in order Insurers Taxes pay off the tax debt and the cost of tax collection with a reprimand or warn, carry out tax collection to admonish or warn, implement billing immediately and simultaneously, notify the Letter Forced, proposes preventive, in the seizure, execute the hostage, selling goods has been seized Ida Zuraida and LY Day Advianto Sih (2011: 37)	Tax Billing Amount forced letter published Ida Zuraida and LY Day Advianto Sih (2011: 72)	Ratio
VAT receipts (Y)	The taxation on consumption expenditures both individuals and entities that do both private entity or a government body in the form of spending on goods or services that are charged to the budget of the State Sukardji (2012: 22)	The amount of Total Revenue VAT Sukardji (2012: 22)	Ratio

Table 3.5
Guidelines for giving Interpretation Correlation Coefficient

interval coefficient	level Relationships
0.00 â € "0,199	Very low
0.20 â € "0.399	Low
0.40 â € "0.599	Medium
0.60 â € "0.799	Strong
0.80 â € "1000	Very strong

(Source: Sugiyono, 2011: 184)

Attachment of SPSS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters [a]	Mean	-5.0000000E8
	Std. Deviation	3.62447936E9
Most Extreme Differences	Absolute	.059
	positive	.053
	negative	-.059
Kolmogorov-Smirnov Z		.460
Asymp. Sig. (2-tailed)		.484

a. Test distribution is Normal.

coefficients [a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Application of *Self Assessment System*	.563	1,778
	Effectiveness of Tax Collection	.563	1,778

a. Dependent Variable: Value Added Tax Receipts

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.591 [a]	.350	.327	6.23097E9	1,860

a. Predictors: (Constant), tax Billing Forced Letters, *Self Assessment System*

c. Dependent Variable: Reception VAT

coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.788E8	4.143E9		.043	.966
	Application of *Self Assessment System*	1.238E7	5.190E6	.340	2385	.020
	Effectiveness of Tax Collection	1.025E7	4.727E6	.309	2168	.034

a. Dependent Variable: Value Added Tax Receipts

correlations

		Application of *Self Assessment System*	Value Added Tax Receipts
Application of *Self Assessment System*	Pearson Correlation	1	.544 **
	Sig. (2-tailed)		.000
	N	60	60
Value Added Tax Receipts	Pearson Correlation	.544 **	1
	Sig. (2-tailed)	.000	
	N	60	60

**. Correlation is significant at the 0:01 level (2-tailed).

correlations

		Effectiveness of Tax Collection	Value Added Tax Receipts
Effectiveness of Tax Collection	Pearson Correlation	1	.534 **
	Sig. (2-tailed)		.000
	N	60	60
Value Added Tax Receipts	Pearson Correlation	.534 **	1
	Sig. (2-tailed)	.000	
	N	60	60

**. Correlation is significant at the 0:01 level (2-tailed).