EFFECT OF IMPLEMENTATION EFFECTIVENESS SELF ASSESSMENT SYSTEM AND UTILIZATION OF INFORMATION TECHNOLOGY TO TAXPAYER SATISFACTION

(Survey On Individual Taxpayer In KPP Pratama Cibeunying Bandung)

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This study aims to find out the mechanism of delivery of Personal Income Tax Returns, Self Assessment System, Utilization of Information Technology, and the presence or absence of taxpayer satisfaction influence at the Tax Office Pratama Bandung Cibeunying. Types of measurement scale used is ordinal scale, which directly gives a number of questions through questionnaires to taxpayers registered in the Tax Office Pratama Bandung Cibeunying. Data that has been collected and then done by coding and processing processed by using descriptive statistical analysis to determine the responses of respondents about each variable.

In this data management, we use Structural Equation Modeling (SEM) analysis using Partial Least Square (PLS) using SmartPLS 3.2.6 software as main application in hypothesis test and some other test. In testing statistic hence obtained by hypothesis that Self Assessment System to Taxpayer Satisfaction give influence with level of strong correlation correlation. Utilization of Information Technology to Taxpayer Satisfaction gives effect with the level of very strong correlation correlation.

Keywords: Self Assessment System, Information Technology, and Taxpayer's Satisfaction

I. Preliminary

1.1 Background Research

The taxpayer is a tax subject that meets the objective and subjective requirements, the objective requirement is a condition pertaining to the tax object or tax object. While the subjective requirements are requirements related to the subject of tax ***(Pudyatmoko, 2009:22)****.*

User satisfaction is derived from the Latin "satis" which means quite well in facio which means making or making, so etymologically the word satisfaction has a definition of "fulfillment of something" ***(Yovita Widyadinata dan Agus Arianto Toly, 2014:4).***

Taxpayer Satisfaction is influenced by Self Assessment System positively significant ***(Nurul Hamidah, Mochammad Djudi Mukzam dan Rizki Yudhi Dewantara, 2015).*** *Customer satisfaction is the feeling of pleasure or disappointment of a person as a result of the comparison between achievement or perceived and expected product* ***(Rangkuti, 2003:23).***

Self Assessment System is a type of tax collection system that should be paid ***(Halim, et al. 2014:7).***

Self Assessment System is a tax collection system that gives authority, trust, responsibility to the taxpayer in calculating, paying, reporting itself regularly the amount of tax obligations in accordance with applicable legislation without waiting for a tax assessment ***(Siahaan, 2010:185).***

Directorate General of Tax (DGT) realize the progress of information technology has changed the paradigm and modern human behavior, so that the various breakthrough associated with the application of information technology in the tax system continues to be done ***(Iim Ibrahim Nur, 2009: 35).*** *The Amerian Institute of Certified Accountants (AICPA) has created a new Certification Information Technology Professional (CITP) where CITP documents the expertise of accountants systems that have knowledgeable knowledge in the field of technology and who understand how information technology can be used in organizations reflects AICPA's recognition of the importance of information technology and its relationship to accounting* ***(Handayani 2007 dalam Davista 2008:3)****.*

1.2 Identification of problems

1. *Self Assessment System resulted in many delinquent taxes.*
2. *Utilization of Information Technology does not match with ability to accommodate data.*

1.3 Formulation of the problem

1. *How big influence Effectiveness Implementation Self Assessment System to Taxpayer Satisfaction.*
2. *How big influence of Information Technology Utilization to Taxpayer Satisfaction.*

1.4 Research Objectives

1.4.1 Research Purpose

The research is intended to reveal how much influence Effectiveness Implementation Self Assessment System and Utilization of Information Technology to Taxpayer Satisfaction.

1.4.2 Research purposes

1. *To know how big influence Effectiveness Self Assessment System to Taxpayer Satisfaction.*
2. *To know how big influence of Utilization of Information Technology to Taxpayer Satisfaction.*

1.5 Usefulness Research

1.5.1 Practical Usefulness

1. *Development of Science*
   This research as a means that is expected to solve problems that occur in Taxpayer Satisfaction.
2. *Researchers*
   This research is used as a consideration in an effort to improve Taxpayer Satisfaction.
3. *The next researcher*
   This research is used as a reference to know Taxpayer Satisfaction.

1.5.2 Academic Uses

1. *Development of Science*

This research as a means to increase knowledge and insight in the application of theories acquired dibangku lectures with the actual situation that occurred in the field.

2. *Researchers*

As a new insight and knowledge for researchers to better understand especially in terms of Effect Effectiveness Implementation Self Assessment System and Utilization of Information Technology to Taxpayer Satisfaction.

3. *The next researcher*

Can be taken into consideration and thought in further research in the same field, namely Effect Effectiveness Implementation Self Assessment System and Utilization of Technology to Taxpayer Satisfaction.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 Self Assesment System

2.1.1.1 Define Self Assesment System

*According to **Diana Sari (2013: 79)** the definition of Self Assessment System is:*

"The tax collection system which authorizes taxpayers to determine (calculate or establish) the amount of the indebted tax payable in accordance with the provisions of the prevailing rules".

2.1.1.2 Information Technology

According to Hamzah B. Uno and Nina Lamatenggo (2010: 57) states that information technology is:

"Information technology is a technology used to process data. Processing includes processing, obtaining, compiling, storing and manipulating data in various ways to produce quality information, that is, relevant, accurate, and timely information ".

2.1.1.3 Taxpayer Satisfaction

According to Oliver in Ali Hasan (2008: 56) formulates that:

"The satisfaction of selected customers meets or exceeds expectations before purchase, if perceptions of performance can not meet expectations, then what happens is dissatisfaction".

2.2 Framework for Thinking

2.2.1 Effect Effectiveness Implementation Self Assessment System to Taxpayer Satisfaction

According to the Official (2011: 11) sense Self Assesment System namely:

"Tax collection system that gives taxpayer authority in determining the amount of tax payable annually in accordance with the prevailing taxation legislation, whereby the Self Assessment System of the taxpayer believes it has paid its obligations".

2.2.2 Effect of Information Technology on Taxpayer Satisfaction

According to Ramesh Behl (2009: 12), states that Information Technology ie

"A means to support the information system. Information technology provides an effective and efficient means to store processing and disseminate information to support an information system required quality information technology. Quality information makes it easy for users to use it ".

2.3 Hypothesis

Based on the framework that has been described above, the authors hypothesized that:

H1: The Effectiveness of Self Assessment System Implementation has an effect on Taxpayer Satisfaction

H2: Utilization of Information Technology affect Taxpayer Satisfaction.

III. RESEARCH METHODOLOGY

3.1 Research Methodology

The research method is a method used by researchers in collecting research data. According Sugiyono in the book Combination Research Methods (2012: 3) research is a scientific way to get data with a specific purpose and usefulness.

*Descriptive method according to **Sugiyono (2013: 7)** states that:*

"Descriptive method is a research conducted to describe independent variables, either on one or more variables (stand-alone variables) without making comparisons and looking for that variable with other variables".

*While the method of Verification by **Mashuri (2009: 45)** is as follows:*

"Check whether or not it is correct to explain a way with or without improvements that have been implemented elsewhere by addressing issues similar to life".

3.1.1 Research Objects

The object of this study is an individual taxpayer registered in the Office of Tax Services Pratama - Bandung Cibeunying.

3.1.2 Analysis Unit and Observation Unit

As for the unit of analysis of this research is Tax Office Pratama - Bandung Cibeunying while Observation Unit used the author is a personal taxpayer registered in the Tax Office Pratama - Bandung Cibeunying.

3.2 Operationalization of Variables

According ***Sugiyono (2010: 38)*** *defines the research variables as follows:*

"Variable research is all things in the form of what is set by the researchers to be studied so that obtained information about it, then drawn conclusions.

3.3 Data Source

Primary data collection in this study through how to spread the questionnaire and conduct interviews directly with the parties related to the research conducted, in this case the Primary Tax Office - Bandung Cibeunying located at Jalan Purnawarman No.21, Bandung, West Java 40117.

3.4 Population, Sample, Place and Time of Study

3.4.1 Population

Target population in this study is the Tax Office Pratama - Bandung Cibeunying located at Jalan Purnawarman No.21, Bandung, West Java 40117.

3.4.2 Sample

the number of samples taken by the authors in this study are as many as 100 taxpayers priadi registered in the Tax Office Pratama - Bandung Cibeunying. Spread of questionnaires on the respondents was done randomly.

3.4.3 Place and Time of Research

The time of the research was conducted in May until June 2017, while the place being the research is Tax Office Pratama - Bandung Cibeunying which is located at Jalan Purnawarman No.21, Bandung, West Java 40117.

3.5 Hypothesis Testing

The hypothesis to be tested in this research is the presence or absence of positive and significant influence of X1 (Self Assessment System), X2 (Utilization of Information Technology) to Y (Taxpayer Satisfaction) as dependent variable.

IV. Hasil Penelitian dan Pembahasan

4.1 Research Results

This chapter describes the results of research on the influence of Self Assessment System (X1) and Utilization of Information Technology (X2) on Taxpayer Satisfaction (Y). The main data source in this study is a questionnaire distributed to 100 respondents who are taxpayers registered in the Tax Office Pratama-Bandung Cibeunying. The data that have been collected and then processed by coding and processed by using descriptive statistical analysis to determine the responses of respondents about each variable, then continued with the analysis of Structural Equation Modeling (SEM) using Partial Least Square (PLS) to analyze the influence of Self Assessment System (X1) and Utilization of Information Technology (X2) on Taxpayer Satisfaction (Y).

the rate of return of the questionnaire (response rate) is 100%, the figure is obtained from the calculation of the percentage of disseminated with the kesioner kesioner back. The return of 100% or return all means the return rate is acceptable and the responses of respondents can be further processed because the response rate is greater than the acceptable criteria (60-69%).

4.2 Discussion

4.2.1 Effect of Self Assessment System (X1) Against Taxpayer Satisfaction (Y)

Self Assessment System to Taxpayer Satisfaction gives an effect of 34.3%, with a strong level of correlation that is Strong 0.799. thitung is obtained at 3,043, this value is

bigger than ttabel 1.661, so it can be concluded that hypothesis testing gives result reject Ho and accept H1 which means Self Assessment System give significant influence to Taxpayer Satisfaction. Self Assessment System gives a positive influence on Taxpayer Satisfaction, which means the better implementation of Self Assessment System will make Taxpayer Satisfaction increasing.

In this study, these two variables have not reached the ideal point or have not reached the target where there is still a gap of 33.9% for Self Assessment System variables and 27.8% for Taxpayer Satisfaction variables, so it can be concluded that the Self Assessment System has not run well or there are problems which occurs in Self Assessment System that can affect Taxpayer Satisfaction. Based on the results of the responses of respondents, the main deficiency in Self Assessment System is an indicator of Taxpayer Reporting.

The results of this study also supported by previous research by Hamidah, Mochammad Djudi Mukhzam and Rizki Yudhi Dewantara (2015) said in his research that Taxpayer Satisfaction influenced by Self Assessment System positively significant and According to Rizki Africa, Betri and Icha Fajriana said in his research that 2015) Implementation of Self Assessment System significan effect on Taxpayer Satisfaction because the delivery of SPT can be done quickly and safely, well organized and systematic taxation data.Based on the opinion above it can be said that the Self Assesment System affect Taxpayer Satisfaction.

Positive influence on both variables is also in accordance with the phenomenon of the existence of a taxpayer who does not submit the Annual Income Tax Return and Personal Income Tax submitted Annual Income Tax Income is not true or incomplete (Dadang, 2017).

4.2.2 Effect of Information Technology (X2) Against Taxpayer Satisfaction (Y)

Utilization of Information Technology to Taxpayer Satisfaction gives the effect of 38%, with a very strong level of correlation that is equal to 0.807 (0.800-1.00). thitung obtained for 3,419, this value is greater than the t table 1.661, so it can be concluded that hypothesis testing gives results reject Ho and receive H1 which means Utilization of Information Technology gives a significant influence on Taxpayer Satisfaction. Utilization of Information Technology gives a positive influence on Taxpayer Satisfaction, it can be concluded the better utilization of Information Technology will make Taxpayer Satisfaction increasing.

In this research, the utilization of Information Technology has not reached the ideal point or not yet reached the target where there is still a gap of 28.1%, so it can be concluded that the utilization of Information Technology has not run well or there are still problems that occur in the Use of Information Technology in KPP Pratama Cibeunying, Network and Communications indicators.

The results of this study is also supported by previous research according to Reza Kharismawan (2016) Information Technology affect the use of e-filing in Primary Tax Office Majalaya and show if the higher the quality of information technology e-filing then the level of e-filing usage will also increase. Then According to Ay Maryani (2016) states that Information Technology significantly influence user satisfaction. According to Wima Rakayana (2016) states that taxpayer satisfaction on the application of Self Assessment System affect the compliance reporting Annual SPT.

Positive influence on both of these variables is a lot of taxpayers who are disappointed because the server Directorate General of Taxes is not strong to withstand the incoming data wave of taxpayers who report the SPT online although it has been increasing the capacity of server data, but not able to hold data 3 also access the website in a day (Iwan Djuniardi, 2017).

III. CONCLUSION AND SUGGESTIONS

5.1 Conclusions

1. *Self Assessment System gives influence to Taxpayer Satisfaction, which means the better implementation of Self Assessment System will make Taxpayer Satisfaction increasing. But there are some that cause Self Assessment System has not been maximally that is less support for Taxpayer Reporting. In this study internal controls that occur in KPP Cibeunying Bandung are in good enough criteria, but it indicates the existence of deficiencies or weaknesses in internal control.*
2. *Utilization of Information Technology gives influence to Taxpayer Satisfaction. With strong correlation category or close and positive, which means the better utilization of Information Technology will make Taxpayer Satisfaction increasing. But there is a cause of Information Technology Utilization has not been maximized the utilization of Information Technology has not run well or there are still problems that occur in the Utilization of Information Technology in KPP Pratama Cibeunying Network and Communications.*

5.2 Suggestions

1. *Tax Directorate General should increase tax income more, one of them by increasing tax reporting more intense. Tax reporting is a way to increase state revenue through taxes.*
2. *The Directorate General of Taxes tries to increase the capacity of Network and Communications that contribute to taxpayer satisfaction so that more efficient tax reporting process so that not many taxpayers experience disappointment.*
3. *Taxpayers should further raise awareness of the need to pay taxes on time that is not at the end of the month to avoid things that are not desirable.*

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