THE VALUE ADDED TAX REVENUE BY NUMBER OF TAXABLE EMPLOYERS AND TAX AUDIT (Survey In Regional Office of Directorate General of Tax In West Java I)

Sisca Widyawati
21113040

Prof. Dr. Hj. Umi Narimawati, Dra., SE., M.Si

Accounting Study Program
Faculty Of Economics And Business
Computer University Indonesia

ABSTRACT

The phenomenon that happen in the Regional Office of Directorate General of Tax In West Java I is the number of taxable employers tend to increase while the acceptance of value added tax revenue decrease. And tax audit with SKPKB tend to be no increase while the acceptance of value added tax revenue decrease which should increase. The research aims to analyze the acceptance of value added tax revenue influenced by number of taxable employers and tax audit.

This research uses descriptive analysis method and verifikatif with quantitative approach. The sampling technique used in this research is purposive sampling. Its population is 75 data of annual tax revenue report and its sample as much 30 data of annual tax revenue report. The method of analysis used is multiple linear regression analysis by conducting hypothesis test (t test).

The results show that the acceptance of value added tax revenue influenced by number of taxable employers and tax audit classified medium category.The results of hypothesis test prove that the acceptance of value added tax revenue influenced by number of taxable employers and tax audit significantly. Of the two variable that most influence the acceptance of value added tax revenue by number of taxable employers.

Keyword : Value Add Tax Revenue, Taxable Employers, Tax Audit

I. INRODUCTION

1.1 Background To The Study

Country Indonesia using tax as a main source of receipt country (Waluyo, 2011:167). *Where by law, taxes can be defined as mandatory dues to the Government and coercive legal, so the Government has force of law (e.g. fines) to crack down on taxpayers who do not meet their obligations, for the Government also has no obligation to reply to the service directly to taxpayers and tax withheld for administering the Government* (Mardiasmo, 2013:115).

Value added tax is set to replace the role of the sales tax, because VAT double taxation poses no (Siti Kurnia Rahayu, 2010:231). *One of the sources of funds in the form of the tax in question is a value added tax (VAT). Value added tax is a tax imposed by the Central Government and the laws governing the collection of VAT is Act No. 8 of the year 1983 on value added tax goods and Services Tax and the sale of luxury goods over the imposition of value added tax was greatly influenced by the development of the business transaction as well as the consumption patterns of the community which is the object of taxation of value added tax, a very dynamic economic development both at the national level regional, and international level,*

continue to create the type and pattern of a new trade. VAT owed over Taxable delivery transaction (BKP) or Taxable Services (JKP) charged by PKP acting as seller (Gunadi, 2002:2).

Entrepreneurs who could be declared as Taxable Entrepreneur (PKP). *Entrepreneurs who do surrender of Taxable Goods* (BKP) *and/or Taxable Services penyerehan* (JKP) *are taxed based on the VAT law* (Choerul Muzammil, 2016:55). *In order to provide fairness and simplicity of administration of the VAT, the laws give the restriction that employers that still includes the category of small entrepreneurs not mandatory was confirmed as a taxable entrepreneur* (Choerul Muzammil, 2016:55).

To carry out law enforcement efforts, including through the examination of taxes, then absolutely necessary energy tax inspectors in sufficient quantity and quality (Siti Kurnia Rahayu, 2010:245). *As for getting top quality assurance inspection work is in addition to the required quantity and quality of the examination procedure also required adequate, as well as norms and rules that govern a State tax* (Siti Kurnia Rahayu, 2010:245). *The inspection results will be known the level of taxpayer compliance, for taxpayers whose allegiance belonged to low level, expected by doing the checks it can provide positive motivation so that the next time to get better* (Siti Kurnia Rahayu, 2010:245). *Therefore, the tax inspection as well as the means of coaching and supervision against taxpayers* (Siti Kurnia Rahayu, 2010:245).

1.2 Formulation Of The Problem

Based on the identification of issues raised above, then the author can formulate the problem as follows:

1) *Whether acceptance of the value added tax is affected by the amount of taxable employers.*
2) *Value added tax revenues affected by the tax audit*

1.3 Purpose and research purposes

1.3.1 Intent Research

The intent of this study is to collect data and information from the receipt of value added tax revenue by number of taxable employers and tax audit.

1.3.2 Research objectives

As for research purposes are as follows:

1) *To know the presence or absence of the acceptance of the value added tax revenue by number of taxable employers.*
2) *To know the presence or absence of value added tax revenue affected by tax audit.*

1.4 The usability Research

1.4.1 The practical Usability

Usability research is to solve the problems that occur on the acceptance of the value added tax revenue by number of taxable employers and tax audit.

1.4.2 Academic Uses

The results of this research were used as development of science through the study and the concept of an existing concept and expected return can prove the theories of earlier research about:

1) *Value added tax revenue through a number of taxable employers.*
2) *Value added tax revenue through a tax audit.*

II. LITERATURE REVIEW, a FRAMEWORK of THOUGHT and HYPOTHESIS

2.1 The study Putaka

2.1.1 Taxable Employers

2.1.1.1 Understanding Taxable Employers

According to Siti Resmi (2016:19) *understanding Taxable Employers (PKP) is a businessman who does the surrender of Taxable Goods and/or Taxable Services deliverables are taxed based on legislation value added tax Year 1984 and changes.*

2.1.1.2 Indicator Taxable Employers

Taxable Employers indicators in this study using the rationale Mardiasmo (2013:29) *that Every Taxpayer as entrepreneurs that are based on the value added tax Act 1984 and the value added tax changes are obliged to report his effort to be confirmed as a Taxable Employers.*

2.1.2 Tax Audit

2.1.2.1 Understanding Tax Audit

According to Agus Sambodo (2015:62) *was a series of Tax Audit activities to gather and process data, description and/or evidence carried out objectively and professionally on the basis of a standard examination to test the compliance with tax obligations fulfillment and/or for other purposes in order to carry out the provisions of the regulations.*

2.1.2.2 Indicator Tax Audit

Tax audit indicators in this study using rationale Siti Kurnia Rahayu (2010:323)*, which is the result of the examination of the tax is a product i.e. taxation law Tax Ordinance Letters. The letter of the Tax Ordinance consists of a Tax Provision Less Letters* (SKPKB) *of the tax Provision, the Less Extra Pay* (SKPKBT) *for the zero Tax Statutes, the letter* (SKPN) *and Pay More Tax Ordinance Letter* (SKPLB).

Legal examination of product taxes according to Rudy wirawan Suhartono and b. Ilyas (2012:53) *one of which is the tax Provision Less Letter* (SKPKB) *published in based on inspection results there are taxes owed or less pay.*

2.1.3 The receipt of Value Added Tax Revenue

2.1.3.1 The sense of Acceptance of value added tax Revenue

According to Simajuntak Timbul dan Mukhlis Imam (2012:30) *tax revenue that is, Acceptance of the State tax is one of the important components in order to finance the construction of independence.*

According to Suprianto (2011:16) *value added tax revenue is a Tax charged/cut by employers taxable* (PKP) *relating to the submission of a transaction (sale or purchase or other transaction) taxable goods/services in the area of Customs made by taxpayers and private bodies.*

2.1.3.2 Indicator of value added tax revenue

According to Siti Resmi (2011:5) *value added tax (VAT) is an indirect tax, meaning that taxes that ultimately can be charged or otherwise transferred to another person or third party.*

Movie based on the results of the above thoughts, then indicator of the acceptance of the value added tax revenue is the results of realization of the acceptance or the amount of value added tax.

2.2 Framework for Thinking

2.2.1 Acceptance of the value added tax is affected by the amount of Taxable Employers

According to Siti Resmi (2014:83) *namely:*

The Taxable Employers (PKP) in the fall in the level of consumer consumption affects the condition of receipt of value added tax.

2.2.2 Value added tax revenues affected by Tax Audit

According to Siti Kurnia Rahayu (2010:248) *namely:*

As for the purpose of the examination of the tax policy that is making the checks to be effective and efficient, improving the performance of the tax inspection, improve Taxpayer Compliance as a consequence of the poll tax in Indonesia, indirectly became the driving aspects to increase State acceptance of the tax.

2.3 Hypothesis

From the framework of thought above, so the author can formulate and conclude the hypothesis of this study, namely:

H_1: Value added tax revenue are significantly influenced by the number of taxable employers.
H_2: Value added tax revenue are significantly influenced by the tax audit.

III. RESEARCH METHODS

3.1 Research method used

Understanding research methods according to Abdurrahmat (2011:98), *a method of research is the study of the methods that will be used in conducting a research.*

Descriptive methods according to the understanding, according to the Moh. Nazarite (2003:4), *the descriptive method is a method in researching the status of groups of human beings, an object, a condition, a system of thought, or a current events class.*

While the method according to verifikatif Umi Narimawati (2010:29), *checking validity when explained to test a way or without the improvements that have been implemented elsewhere with similar resolve problems with life.*

Quantitative sense according to Sukmadinata (2009:530) i.e. the emphasis on objective phenomena and examined quantitatively. Maximization of existing quantitative research design objectives done by using figures, statistical processing, structure and controlled experiments.

According to research object I Made Wirartha (2006:39) *object of research (research variables) is the specific characteristics that have value, score or a different size for the unit or individual that is different or it is a concept that is given more than one value.*

Understanding the unit analysis according to Hamidi (2005:75-76) *stated that, the unit is the unit of analysis that examined which can be individuals, groups, or a background of social events such as the activity of the individual or group as a subject of research.*

The unit of analysis in this research was conducted at the Regional Office of the Directorate General of Taxes West Java 1 period of 2012-2016 to describe research on Value Added Tax Revenues By Number Of Taxable Employers And Tax Audit.

3.2 Operasionalisasi Variables

Operasionalisasi variables according to Narimawati Umi (2010:31) *States that the operasionalisasi variable is certainly needed in order to determine the type of indicator, as well as the scale of the associated variables in research, so the hypothesis testing with statistical tools can be done correctly in accordance with the title of the research.*

1) Independent Variable

The variable in this study, i.e. the amount of Taxable Employers (X1), and Tax Audit (X2).

2) Dependent Variable

The variable in this study, namely acceptance of the value added tax revenue(Y).

3.3 Data sources and Data collection Techniques

3.3.1 Data source

Sugiyono (2012:137) *of the secondary data source is a data source that does not directly provide data to a data gatherer, for example from the other party or by document.*

3.3.2 Data Pengumplan Techniques

Data collection techniques used in research are:

1) Observation

At this stage the author observing directly what to obtain the necessary data. The observation is done by observing the activities of the tax services office that deals with research variables.

2) Study of the literature namely gathering data from various references that are relevant and study-related issues that will be discussed. Data acquired through the study of librarianship is a source of information that has been discovered by experts competent in their jobs respectively so that relevant to the discussion that is being researched.

3.4 The sample population, as well as time and place of Research

3.4.1 Population

According to Narimawati Umi (2010:37), *understanding Population is a subject or object has certain characteristics as defined by the researchers as a unit of analysis research.*

Based on the above understanding so the population in this research is the whole tax report KPP Pratama *registered in the Regional Office of the Directorate General of Taxes I West Java, namely 15* KPP Pratama *with 5 periods in annually, so the population in this research as much as 75 data.*

3.4.2 Withdrawal Sample

Understanding the sample according to Arikunto (2006:131) *stated that, the sample is representative of the population partially or researched.*

As for the sampling technique used was purposive sampling, namely the election of the members of the sample based on certain criteria. The criteria are done in this research are as follows:

1) Tax Services Office listed on the Office of West Java area of Directoratre I.

2) There are no lost data or excluding outlier data.

3) Has the completeness of the required data starts from the year 2012-2016.

4) KPP Pratama *reported a realized tax revenue report on Regional Office of West Java I of year 2012-2016.*

Based on the purposive sampling criteria above there are 6 KPP *who meet the criteria and becomes the samples on this research. The amount of data based on the financial statements of the company for as much as 30 data for 5 years in a row.*

3.4.3 The place and time of research

3.4.3.1 The place of Research

For acquiring data and information related to issues that are examined, then the author of research on Regional Office of the Directorate General of Tax 1 year 2012-2016 in West Java. Data retrieval is obtained which is located at JL. Asia Afrika No. 114.

3.4.3.2 The study Time

As for the timing of the implementation of the research at the Regional Office of the Directorate General of Taxes I West Java that was implemented in March 2017 until June 2016.

3.5 Testing methods of Data

To get accurate data in the test data, test assumptions need to be made so classic in advance so that the result is a regression equation which has the nature of the Best Linear Unbiased Estimator (BLUE) as follows:

1) Test for Normality

Normality test aims to find out whether each Gaussian variables or not.

2) Test for Multicollinearity

This trial aims to test whether in regression models found of the existence of correlations between variables.

3) Test Heteroskedastisitas

Test heteroskedastisitas aims to test whether the model regression residual variance inequality occurs from one observation to other observations, if the residual variance from one observation to another different then kepengamatan is called heteroskedastisitas.

4) Test Autocorrelation

Autocorrelation is defined as the correlation between observations measured based on time series regression in the model or in other words an error of observation that one influenced by the error from the previous observation.

3.5.1 Data Analysis Method

1) Multiple Linear regression analysis

According to Iqbal Hasan (2008:8) *multiple linear regression is a regression where the variable dependen (Y) be linked or explained more than one variable, maybe one, two, three and so on free variables but still shows a diagram of a linear relationship.*

2) Analysis of the correlation Coefficient

According to Narimawati Umi (2010:49), namely the correlation Testing is used to find out whether or not a strong relationship between variables X and Y, using the correlation coefficient of Pearson approach.

3) Determination Coefficient analysis

Analysis of determination of Koefisiensi (KD) is used to see how large the independent variable (X) variables to the dependent (Y) that is expressed in percentage.

4) Hypothesis testing

In this research to test whether there is a value added tax revenue is affected by the number of employers taxable and tax inspection. Having regard to the characteristics of the variable to be tested, then the test statistic to be used is through the calculation of the correlation and regression analysis.

IV. RESULTS and DISCUSSION

4.1 Receipt of value added tax affected by the number of Taxable Employers

The number of Entrepreneurs on the entire Taxable KPP Pratama registered in the Regional Office of the Directorate General of Taxes I West Java as a whole has increased. As for the results of research that has been done is obtained the value of the correlation between value

added tax revenue is affected by the number of Employers Taxable i.e. belongs in the category of being. Their relationship has a positive meaning that any increase in the amount of Taxable Employers then will increase value added tax revenues.

Then a big percentage of the value added tax revenue is affected by the amount of taxable i.e. entrepreneurs of 33.87%. Judging from the results, then the acceptance of the value added tax is affected by the amount of taxable employers less dominant. This means that there is another factor of 66.13% that may affect the receipt of value added tax, as Taxable Employers Compliance, the system of voting, gross Regional domestic product, implementation of the tax administration, and others. Research the number of Entrepreneurs against Taxable income tax revenues done by Gia Meidha Giani (2016) dan Dedy Setya Utama Pansiangan (2014) *stated that the acceptance of the value added tax is affected by the number of Taxable Employers significantly.*

4.2 Value added tax revenues affected by Tax Audit

Examination of the tax on the tax Directorate General of regional Office of West Java I experienced fluctuations in each year. The High Tax Inspection through the issuance of SKPKB caused by Taxpayers who still have tax debt and has yet to pay it off that causes the amount of tax still payable increases, and does not give tax by a tax that the insurer in accordance with the timeframes set out enforceable tax billing. While the decrease in the issuance of tax SKPKB Examination because the Taxpayers have paid off the debts of his taxes before maturity so that no mail tax bill issued by the KPP Pratama registered in the Regional Office of the Directorate General of Taxes West Java i. as for the results of research that has been done is obtained the value of the correlation between value added tax revenues affected by Tax Inspection that is classified in the category of being. Their relationship has a positive meaning any increase in Tax Inspection then it will increase value added tax revenues.

Then a big percentage of the value added tax revenues affected by tax inspection that is amounted to 27.45%. Judging from the results, then the value added tax revenues affected by tax inspection less dominant. This means that there is another factor of 72.55% that may affect the receipt of value added tax, as Taxable Employers Compliance, the system of voting, gross Regional domestic product, implementation of the tax administration, and others. The research of Tax Inspection against receipt of value added tax made by Ida Ayu Ivon Trisnayanti dan I Ketut Jati (2015) *stated that the acceptance of the value added tax revenue is affected by the Tax Audit significantly.*

V. CONCLUSIONS and SUGGESTIONS

5.1 Conclusions

Based on the results of research and discussion about the acceptance of the value added tax is affected by the number of Taxable Employers and Tax Inspection on the entire KPP Pratama *registered in the Regional Office of the Directorate General of Tax then I West Java at the end of the study, the authors draw conclusions as follows:*

1) *Value added tax revenues is influenced by the amount of Taxable Employers, to the level of being. Their relationship has a positive meaning that any increase in the amount of Taxable Employers then will increase value added tax revenues. This proves that value added tax is positively determined by employers taxable to the extent of the contribution.*
2) *Value added tax revenues affected by the Tax Inspection, with a level of being. Their relationship has a positive meaning any increase in Tax Inspection then it will increase value added tax revenues. This proves that value added tax is determined by the tax inspection with the level of contributions.*

5.2 Suggestions

Based on the conclusions that had been presented, then the author submits the following suggestions:

1) *Practical advice*
   a) *To increase value added tax revenues through by number of taxable employers, it is advisable for the entire* KPP Pratama *registered in the Regional Office of the Directorate General of Taxes West Java I so better yet in doing socialization in lagsung with down*

directly to the field or to the environmental community which aims to Taxpayers about the importance of taxes for development in Indonesia so as to increase awareness of the taxpayer to pay the obligations of the perpajakannya in accordance with the provisions of the applicable legislation and can improve the Reception Value Added Tax.

b) *To increase the value added tax revenues through the tax audit, it is advisable so that taxpayers do charging properly both in the writing of numbers or letters, dates, and related taxpayer data SPT who will be reported so the Letter Provision Less pay* (SKPKB) *need not be published.*

VI. Bibliography

Abdurrahmat Fathoni. 2011. *Metodologi Penelitian & Teknik Penyusunan Skripsi*. Jakarta: PT Rineka Cipta

Dedy Setya Utama Pandiangan, 2013. *Pengaruh Surat Ketetapan Pajak Kurang Bayar, Surat Tagihan Pajak, Jumlah Pengusaha Kena Pajak Dan Surat Pemberitahuan Terhadap Penerimaan Pajak Pertambahan Nilai (Ppn)*

Gunadi. 2002. *Pajak Penghasilan*. Jakarta : salemba empat

Hamidi. 2005. *Metode Penelitian Kualitatif*: Aplikasi Praktis Pembuatan Proposal Dan Laporan Penelitian. Malang: UMM PRESS

Ida Ayu Ivon Trisnayanti dan I Ketut Jati, 2015. *Pengaruh Self Assessment System, Pemeriksaan Pajak, Dan Penagihan Pajak Pada Penerimaan Pajak Pertambahan Nilai (Ppn).* Issn: 2302-8556 E-Jurnal Akuntansi Universitas Udayana 13.1 (2015): 292-310

I Made Wirartha. 2006. Metode Penelitian Sosial Ekonomi. Yogyakarta: Andi Offset

Iqbal Hasan. 2008. *Pokok-Pokok Materi Statistika 1 (Statistika Deskriptif)* Edisi Kedua. Jakarta :PT. Bumi Aksara

Mardiasmo. 2012. *Perpajakan* Edisi Revisi 2011 .Yogyakarta: Penerbit Andi

_____. 2013. *Perpajakan Edisi Revisi,* Andi Offset, Yogyakarta

Moh. Nazir, 2003, *Metode Penelitian*, Cetakan Kelima, Jakarta: Ghalia Indonesia

Muzammil, Choerul. 2016. *Pedoman Praktis Membayar Pajak.* Genesis Learning. Sleman

Rudy Suhartono dan wirawan B.Ilyas. 2012. *Perpajakan*. Jakarta : Mitra Wacana Media

Simanjuntak Timbul H.dan Muklis,Imam 2012. Dimensi Perpajakan dalam Pembangunan Ekonomi. Jakarta: Raih asa Sukses

Siti Kurnia Rahayu, 2010. Perpajakan Indonesia : Konsep Dan Aspek Formal, Yogyakarta : Graha Ilmu

Siti Resmi. 2012, *Perpajakan Teori dan Kasus*, Edisi 6, Salemba Empat, Jakarta

_____. 2013. *Perpajakan teori dan kasus* Edisi 7. Jakarta : Salemba Empat

_____. 2014. *Perpajakan Teori dan Kasus* Edisi 4. Jakarta: Salemba Empat

Sugiyono. 2012. *Metode Penelitian Kuantitatif dan R&D*. Bandung: Alfabeta CV

Sukmadinata, N.S. 2009. Metode penelitian pendidikan.Bandung : PT Remaja Rosdayakarya

Umi Narimawati. 2010. *Penulisan Karya Ilmiah*. Jakarta: Penerbit Genesi

Waluyo, 2011. *Perpajakan Indonesia* Edisi 10 Buku 1. Jakarta: Salemba Empat

ATTACHMENT

Tabel 4.10

Hypothesis Testing Acceptance of Value Added Tax affected by Number of Taxable Employers

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1(Constant)	1.543	3.651		.423	.676
Jumlah_Pengusaha_Kena_Pajak	7,741	2.752	.442	2.813	.009
Pemeriksaan_Pajak	1.281	5.809	.347	2.205	.036

Tabel 4.11

Hypothesis Testing Acceptance of Value Added Tax affected by Tax Audit

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1(Constant)	1.543	3.651		.423	.676
Jumlah_Pengusaha_Kena_Pajak	7,741	2.752	.442	2.813	.009
Pemeriksaan_Pajak	1.281	5.809	.347	2.205	.036