THE EFFECT OF THE APPLICATION OF THE SELF-ASEESSMENT SYSTEM AND LETTER FORCED AT THE RECEPTION OF VALUE ADDED TAX (Case Study On Tax Service Office Pratama Majalaya Years 2014-2016)

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ABSTRACT

This research is based on the phenomenon that occur on Self Assessment System on the number of SPT Masa PPN that is not submitted by the taxpayers correctly and on the number of forced letter there are a lot of taxpayers who don't want to pay their tax debt, although they have got the forced letter, so that make the value added tax revenue is not on target.

The aim of this research is to determine the effect of Self Assessment System and the forced letter to the receipt of value added tax at the primary tax service office in Majalaya. This research uses descriptive and verifikatif methods with the quantitative approach. Statistical test used in this research are multiple linear regression analysis, correlation analysis, determinant coefficient analysis, and hypothesis test (t test).

The result of this research shows that Self Assessment System and the forced letter have effect on the receipt of value added tax as high as 50,8% and the rest for 49,2% has been influenced by other variables.

Keywords: Self Assessment System, the forced letter and the receipt of value added tax

I. INTRODUCTION

1.1 Background research

The role of tax revenue is crucial for development independence, as taxes are one of the most important sources of State Revenues other than oil and gas to fund state revenues and expenditures (Suryadi, 2006: 8).

To maximize tax revenues to finance the State expenditure every year the government maximizes tax revenues because the higher the level of tax revenues the higher the ability of the State to finance development and vice versa if the smaller the tax revenue the lower the ability of the State in terms of realizing the development of a State (Mukhlis & simanjuntak , 2011)

The main mission of the Directorate General of Taxation is the fiscal mission of collecting tax revenues based on tax laws that are capable of supporting the independence of government financing and implemented effectively and efficiently (Suryadi, 2006: 8)

The Value Added Tax (VAT) ranks second as the largest taxable income tax in Indonesia, and each year increases. Currently the existence of Value Added Tax (VAT) is important for the State's revenue (Yesi Mutia & sem Paulus, 2015).

In implementing the collection of value added tax, Indonesian tax law implements Self Assessment System (Waluyo, 2010). Self Assessment System is a tax collection giving authority, trust, responsibility to the Taxpayer to calculate, calculate, pay and self-report the amount of tax to be paid (Waluyo, 2010: 17).

In fact, efforts to optimize state revenue from the tax sector to date have not been run in line with expectations, there are still many taxpayers who neglect in paying taxation obligations, not even a few who tend to avoid these obligations, this is evidenced by the arrears of taxes that occur each year (Noviyanti , 2013: 12).

Therefore, the active tax collection step continues to be made by the Directorate General of Taxes consistently with persuasive or active billing. Persuasive billing is done by appealing or consulting taxpayers to pay off their tax debt (Dedi Rudaedi, 2011).

Collusion of tax arrears by forced mail is an active collection action carried out by the Jurusita Pajak by delivering a forced letter to the taxpayer to pay off the tax debt and collection fees (Derlina, 2013).

Associated with the above problems, the authors are interested to lift into the research entitled:

" ***The Effect Of The Application Of The Self-Aseessment System And Letter Forced At The Reception Of Value Added Tax".***

1.2 PROBLEM FORMULATION

In accordance with the identification of the problems mentioned above, the authors try to ruin the problem to be discussed in this study as follows:

1. How big is the Self Assessment System's influence on Value Added Tax.
2. How much influence the Force Payable on Value Added Tax Receipts

1.3 Research Objectives

1.3.1 Research Purpose

The purpose of this research is to know the Influence of Self Assessment System and Forced Letter against the acceptance of Value Added Tax at KPP Pratama Majalaya.

1.3.2 Research Objectives

The purpose of this study are as follows:

1. To know and analyze how the influence of Self Assessment System to Value Added Tax.
2. To know and analyze how the influence of the Forced Letter against Value Added Tax.

1.4 Usefulness Research

1.4.1 Practical Usefulness

According to Uma Sekaran (2006: 10), for the purposes of scientific development, this research is expected to be useful to re-apply the previous results to solve specific problems that occurred in the study.

From the above explanation, it can be said that the usefulness of this research is to solve the problems that occur in the Self Assessment System as well as problem problems on Forced Letters and Acceptance of Value Added Tax.

1.4.2 Academic Uses

According Suharsini Arikunto (2006: 99) usefulness of research results is a continuation of research objectives. If the researcher has completed the research and obtained the results, he or she is expected to contribute the results to an accounting study program, or especially to the field under study, discussions about the usefulness of this research become important after some researchers can not tell exactly what results are expected, where its contribution to the advancement of science

The results of this study are used as the development of science through empirical testing of concepts that have been expected to prove back the theories of previous research on:

1. Effect of Self Assessment System on Value Added Tax.
2. The Influence of Forced Letter on Value Added Tax.

II REVIEW OF REFERENCE, DISCUSSION FRAMEWORK AND HYPOTHETICAL

2.1 Literature review

2.1.1 Definition of *Self Assessment System*

Definition of Self Assessment System by Waluyo

"Self Assessment System is a tax collection that gives authority, trust, responsibility to the taxpayer to calculate, calculate, pay and self-report the amount of tax payable"

(2014:18)

2.1.1.1 Indicator of *Self Assessment System*

Self Assessment System indicator in this study using thinking by Siti Kurnia Rahayu, that the authors conclude indikatr Self Assessment System is Number of Notification Letter (SPT) Period of VAT reported monthly

(2010:101)

2.1.2 Definition Of Letter Forced

2.1.2.1 Definition of Letter Forced

Definition of Letter Force According to Abdul Halim et al

"The Forced Letter is a warrant for paying tax debt and tax collection fees. A forced letter has the same legal and legal power as the court decision which has had permanent legal force ".

(2016:39)

2.1.2.2 Indicator Letter Forced

According to the Official Siti of Forced Letters is one means of withholding taxes, forced letters issued because the amount of taxes still to be paid was not paid by the taxpayer in accordance with the stipulated period.

Based on the above explanation which became the indicator of Forced Surat then the authors choose the number of Forced Letter published per month.

(2016:53)

2.1.3 Definition of Receipt of value added tax

According to Wahono Value Added Tax is as follows:

"Taxes on the consumption of goods and services in customs areas imposed on a graded basis in each production and distribution line"

(2012:264)

2.1.3.1 Indicator of Receipt of value added tax

According to Losina Purnastuti, Rr. Beautiful Mustikawati

"Domestic tax revenues are all state revenues derived from income tax, value added tax on goods and services and sales tax on luxury goods, land taxes and buildings on the acquisition of land and building rights, excise taxes, other taxes".

Based on the above explanation which became the indicator of income tax of value added that is realization of Increment of Value Added Tax per month

(2006:30)

2.2 Framework

2.2.1 Effect of Self Assessment System on Value Added Tax

According to Liberti Pandiangan (2008: 68)

"Changed the system of taxation for the determination and collection of taxes, namely from the system Official Assessment System into Self Assessment System. The results of the tax reforms undertaken show a significant increase in revenues each year ".

According to Siti Kurnia (2010: 101)

"Tax revenues are affected by the enforcing system. Indonesia effectively implemented Self Assessment System in 1984 over the reform of taxation legislation in 1983 "

2.2.2 Effect of Letter Forced on Value Added Tax

According to Chairil Anwar Pohan (2014: 168)

"One of the spearheads of tax revenues is the result of tax collection by tax collection section officers with tax bills or by forced mail."

According to Mardiasmo (2009: 121)

"Forced Mail is used to collect taxes and collection fees, which are forced by forced tax payers to pay tax arrears so as to increase tax revenues".

2.3 Hypothesis

Based on the purpose of research deduced through propositions that exist in the paradigm of research, the authors make the following hypothesis:

H1: Self Assessment System has significant effect on Value Added Tax.

H2: The Forced Letter has an effect on the significant Value Added Tax.

III RESEARCH METHODS

3.1 Research Methods Used

The research method is a way or technique that can help the researcher about the sequence of how the research done.

According to Supriati (2011: 30) suggests that:

"The method of research is the procedure how a study is carried out"

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

Definition of descriptive method according to Imam Ghozali (2016: 19) is as follows:

"Descriptive method that is, provide a description or deskrpsi a data seen from the average value".

Definition of method of verification by Sugiyono (2012: 8) is as follows:

"Verivative method is defined as research conducted on a particular population or sample in order to test the hypothesis that has been established."

Definition of quantitative methods according to C.R. Kothari (2004: 3):

"Quantitative methods are research methods based on quantity or quantity measurement. This applies to phenomena which can be expressed in terms of quantity

3.2 Operational of Variables

Appropriate in this study the researchers used three variables. Based on the research title that has been described in the previous chapter, then in this research variable Self Assessment System (X_1) and Forced Letter (X_2) as independent variable while variable of Value Added Tax (VAT) (Y) as dependent variable or dependent variable.

1) Independent Variables (Variables X1 and X2)
   According Uma Sekaran (2009: 117) independent variables are:
   "The variable that affects the dependent variable, either positively or negatively".
   In this case the independent variables that will be related to the problem to be studied are the variables X1 Self Assessment System and variable X2 namely Forced Letters.
2) Dependent Variable (Variable Y)
   According Uma Sekaran (2009: 116):
   "Dependent variable is the variable that is the main concern of research".
   Then the dependent variable or dependent variable is the variable that is influenced by the independent variable, then the variable Y is Acceptance of Value Added Tax (VAT).

To clarify about the research variables that the authors use in research can be seen in the following table:

3.3 DataSource

According to Andi Supangat (2010: 2) secondary data are:

"Secondary data is data obtained indirectly to obtain information (description) of the object under study, usually datatersebut obtained from the second hand either from the object individually (respondent) or from a agency (agency) that deliberately collect data from agencies- agency or other entity for research purposes of the users ".

Sources of data required in research on Self Assessment System and Forced Letter against Value Added Tax is secondary data.

3.4 Population, Sample and Place and time of Study

3.4.1 Population

According to Umi Narimawati (2010: 37):

"The population is an object or subject that has certain characteristics according to the information ditetapkam by researchers, as the unit of analysis".

According Usman and Akbar (2011: 42) menyakatan that the population is:

"All values both calculated and measured, both quantitative and qualitative, rather than certain characteristics of a complete and clear set of objects".

Based on this understanding, the population in this study is 36 monthly data on the Number of Income Tax Return Report (SPT) of VAT Period, Number of Forced Letters issued and Total VAT Receipts on KPP Pratama Majalaya from 2014 to 2016.

3.4.2 Sampling

The sample is part of the population taken in certain ways that also have certain characteristics, clear and complete that are considered to be representative of the population.

According Sugiyono (2012: 116):

"The sample is part of the population. The sample consists of a select number of members from the population ".

Determination of the number of samples to be processed from the population should be done with the appropriate sampling technique. The sampling technique used in this study is saturated sampling.

According Sugiyono (2009: 122):

"Saturation sampling is a technique of determining the sample when all members of the population are used as a sample".

3.5 Method of Collecting Data

According Sugiyono (2013: 224) data collection techniques are:

"It is the most strategic step in the research, because the main purpose of the research is to get the data".

To support the results of these studies, the authors collect the necessary data by:

a. Documentation

That is a step collecting data is done by collecting and analyzing documents related to the problem that will be described in the research

b. Library Research (Library Research)

Techniques undertaken with a view to obtaining secondary or supportive data that serve as a theoretical basis to support the primary data that has been applied from field research. The data obtained through literature study is a source of information that has been found by experts who are competent in their respective fields so that relevant to the discussion under study

3.6 Data Testing Method

The data used in this study is secondary data, where the data obtained by the author is the second data that has been further processed and data presented by other parties, then the method of testing data used in this study is Classical Assumption Testing.

According to Albert Kurniawan (2010: 52) defines multiple linear regression is as follows:

"Influence between more than 2 variables, which consists of or more independent variables and 1 dependent variable and is also used to build the equation and use the equation to make predictions".

In this research, multiple linear regression analysis is used to measure the strength of relationship of influence of Self Assessment System and Forced Letter against Value Added Tax (VAT).

In the use of multiple linear analysis, it takes some testing of classical assumptions. Some of the classical assumptions of regression that must be met first before using multiple regression analysis (Multiple Linear Regression) as a tool to analyze the influence of variables studied consist of:

a) Normality Test

According Ghozali (2011: 163) normality test objectives are:

"To find out whether the data on the resulting regression equation is normally distributed or not abnormally distributed. The regression equation is said to be good if it has free variable data and the dependent variable is near normal or normal distribution ".

b) Multicollinearity test

According Ghozali (2011: 105) the purpose of multicolonierity test is:

"To test whether the regression model found a correlation between independent variables, a good regression model should not occur correlation between independent variables, if independent variables are correlated, then these variables are not orgonal. The orgonal variable is an independent variable whose correlation value among the independent variables equals zero "

c) Heteroscedasticity Test

According to Ghozali (2013: 139) said that:

"To test whether in the regression model there is a variance inequality of the residual one observation to another observation. If the variance of the residual one observation to another observation remains, then it is called homoscedasticity and if different is called heteroscedasticity ".

d) Autocorrelation Test

According to Ghozali (2011: 110) says that:

"To test whether in the linear regression model there is a correlation between the confounding error in period t with the t-1 transient disturbance period (before)".

IV RESEARCH RESULT AND DISCUSSION

4.1 Research Result

In this chapter, we will describe the results of research related to the influence of Self Assessment System and Forced Letter against Value Added Tax (VAT). The main data source used in this research is secondary data obtained from Data of Taxpayer Notification Report (SPT) of VAT Period, Number of Forced Surat issued and Realization of Value Added Tax (VAT) with observation unit of Information Data Processing Division (PDI) at Office Primary Tax Service Majalaya for 36 months in the period 2014-2016.

4.1.1 Correlation Analysis

Correlation analysis aims to see the extent to which the level of relationship or closeness that occurs between independent variables with dependent variables.

a. Correlation between Self Assessment System with Tax Receipts

Obtained information that the value of correlation (R) obtained between the self assessment system with the receipt of Value Added Tax (VAT) amounted to 0.482. The value of 0.482 according to Sugiono (2014: 184) is at the interval of 0.40 - 0.599 including the moderate category with a positive direction. So it can be seen that there is a positive relationship between the self-assessment system with the acceptance of Value Added Tax (VAT), where the higher self assessment system will be followed by the higher acceptance of Value Added Tax (VAT) in the

Primary Tax Office Majalaya 2014-2016 period .

b. Correlation between Letter Forced with Tax Receipts

Obtained information that the correlation value (R) obtained between the forced letter with the receipt of Value Added Tax (VAT) amounted to 0.641. The value of 0.641 according to Sugiono (2014: 184) is at the interval of 0.60 - 0.799 including the strong category with a positive direction. So it can be seen that there is a strong positive relationship between the forced letter with the acceptance of Value Added Tax (VAT), where the higher the letter of force will be followed by the higher acceptance of Value Added Tax (VAT) in Primary Tax Office Majalaya 2014-2016 period.

4.1.2 Coefficient of Determination

Coefficient of Determination (r2) is used to measure how far the ability of independent variables simultaneously in giving contribution or influence to the dependent variable

From SPSS output table above, the coefficient of determination or R square is 0,508 or 50,8%. This shows that self assessment system and forced letter simultaneously give influence to Value Added Tax (VAT) at Primary Tax Office Majalaya period 2014-2016 amounted to 50,8%, while the rest equal to 49,2% is contribution from other variable which is not researched

4.1 Discussion

After several tests were conducted in this research, there are several things that will be discussed in this section about the test results for the Self Assessment System and Forced Letter against Value Added Tax.

4.2.1 Effect of Self Assessment System on value Added tax

Based on the results of hypothesis testing shows that the Self Assessment System significantly influence the value added tax contribution of Self Assessment System influence on value added tax of 15.6%.

The result of hypothesis testing is supported by the theory in the previous discussion which states that Tax Receipts are influenced by the collection system applied in Indonesia, namely Self Assessment System (Siti Kurnia, 2010: 101), and the result of taxation reform on the taxation system for the determination and tax collection, the system of Official Assessment System into Self Assessment System shows an increase of Tax Receipts (Liberti Pandiangan, 2008: 68).

Therefore, Tax Office Primary Majalaya through the Waskon and the officers always do socialization and information about the importance of delivering SPT Masa and meet all tax obligations. The number of taxpayers who manipulate and not submit SPT Period then the impact on tax revenue value that still has not reached the target in KPP Pratama Majalaya.

The results of this hypothesis testing also support or in line with previous research results as performed by Princess Ayuni, Kusnadi and Hardini Ariningrung (2012) which revealed that the Self Assessment System has an influence on the level of acceptance. In addition, research from Nizie Soehoeritjie (2013) declared Self Assessment System influence on Tax Receipts.

4.2.2 Effect of Letter Forced on Value Added Tax

Based on the results of hypothesis testing showed that the Forced Mail significantly affect the value-added tax revenue, Great influence on value added tax revenue of 35.2%.

The result of hypothesis testing is supported by the theory in the previous discussion which states the Forced Letter is used to collect the tax debt and collection fees, in which the forced taxpayer in force to pay the tax arrears so as to increase tax revenue (Mardiasmo, 2009: 121).

Therefore Primary Tax Office Majalaya must disseminate the importance of paying taxes to increase knowledge and awareness of the public in the implementation of taxation rights and obligations as Taxpayers.

The results of this hypothesis test also support or are in line with previous results of the penenyilitan as conducted by Hazra Muda, Sifrid S. Pangemanan & Victorina Z. Tirayoh (2015) stated that the tax collection by the forced letter a positive impact on Value Added Tax. In addition, research from Derlina Sutria Tunas (2013) states the Forced Letter can be categorized effective against Acceptance.

V CONCLUSIONS AND SUGGESTION

5.1 Conclutions

Based on the phenomenon, problem formulation, framework, hypothesis and result of data

analysis on Self Assessment System and Forced Letter against Value Added Tax on KPP Pratama Majalaya, the writer take some conclusion as follows:

1. Based on the results of hypothesis testing showed that the number of corporate taxpayers significantly influence the corporate income tax revenue. The amount of corporate taxpayers contributes to corporate income tax receipts of 44.1%.
2. Based on the results of hypothesis testing showed that the Forced Letters significantly to the Acceptance of Value Added Tax. So that the Forced Letter at the Tax Office Primary Majalaya provide a good contribution in increasing the Value Added Tax (VAT).

5.2 Suggestion

5.2.1 Operational Suggestions

Based on the results of the study and the conclusion above, the authors propose the following suggestions:

a) For KPP Pratama Majalaya

1. To increase the acceptance of Value Added Tax achieved through the Self Assessment System is expected to be able to intensively improve integrated taxation extension which will be able to improve the understanding of taxpayers on the importance of properly implementing taxation obligations and continue to improve services to taxpayers and provide the necessary information in implementation of Self Assessment System so that its implementation can run as expected, which in the end will bring obedience and awareness of taxpayer to carry out its obligation in paying taxes.
2. To increase the acceptance of Value Added Tax achieved through the forced letter at the Primary Tax Office Majalaya should pay attention and continue to improve the effectiveness of tax collection so that always can give good contribution to the billing and socialization will petingnya pay tax on time and obey all provisions of taxation such as paying arrears for the submission of forced mail

b) Taxpayer

1. In Self Assessment System In order for the Taxpayer to be timely in reporting the VAT tax returns then the Taxpayer must have a reminder system in his office such as installing advertisements or slogans with the time notification added plus and more often repeated so that when reporting Taxpayers can be timely and Value Added Tax Acceptance can be achieved
2. In the Forced Letter of Taxpayer not given the Force Letter then Taxpayer must be able to arrange Cash Flow Company, so that when the Taxpayer will deposit the money is available and will not cause tax arrears and resulted in the emergence of tax bills such as Letter Force

5.2.2 Academic Suggestions

1. Development of Science

The results of this research have been made, can be useful information for the development of science, especially in the field of taxation accounting and can add insight and deepen the knowledge, especially in terms of increasing the acceptance of VAT through Self Assessment System and Letter of Forced.

2. For Further Researchers

It is suggested that subsequent researchers can provide more empirical evidence from the concept that has been assessed that the acceptance of value added tax is influenced by Self Assessment System and Forced Letter. The research conducted resulted that Self Assessment System give influence to VAT acceptance with contribution of 15,6% and through Forced Letter give influence equal to 35,2%. This research is still far from perfect but it is expected to be a reference for the next research, so for the next researcher to expect for research subject is not limited only to KPP Pratama Majalaya, but can some other Tax Office with more deepen indicator, method, population and sample so that can strengthen the results of research on the Effect of Self Assessment System, Forced Letters and Income Tax Value Added

ATTACHMENT
TABLE 3.1
Operationalization of Variables

Variabel	Konsep Variabel	Indikator	Skala
Self Assessment System (X_1)	*Self Assessment System* adalah suatu sistem perpajakan yang memberi kepercayaan kepada Wajib Pajak untuk memenuhi dan melaksanakan sendiri kewajiban yang meliputi: 1. Mendaftarkan diri di Kantor Pelayanan Pajak 2. Menghitung dan atau memperhitungkan sendiri jumlah pajak yang terutang 3. Menyetor pajak tersebut ke Bank persepsi / kantor pos 4. Melaporkan penyetoran tersebut kepada Direktur Jenderal Pajak 5. Menetapkan sendiri jumlah pajak yang terutang melalui pengisian SPT (Surat Pemberitahuan) dengan baik dan benar" Siti Kurnia Rahayu (2010:101)	Jumlah Surat Pemberitahuan (SPT) Masa PPN yang dilaporkan perbulan	Rasio
Surat Paksa (X_2)	Surat Paksa merupakan salah satu sarana penaghan pajak, surat paksa diterbitkan karena jumlah pajak masih harus dibayar ternyata belum dibayar oleh penanggung pajak sesuai dengan jangka waktu yang telah ditetapkan. Siti Resmi (2016:53)	Jumlah Surat Paksa yang diterbitkan perbulan	Rasio
Penerimaan Pajak Pertambahan Nilai (Y)	Penerimaan pajak dalam negeri adalah semua penerimaan negara yang berasal dari pajak penghasilan,pajak pertambahan nilai barang dan jasa dan pajak penjualan atas barang mewah,pajak bumi dan bangunan bea perolehan hak atas tanah dan bangunan,cukai,pajak lainnya. Losina Purnastuti, Rr. Indah Mustikawati (2006:30)	Realisasi Penerimaan Pajak Pertambahan Nilai (PPN) perbulan	Rasio

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