ACCEPTANCE OF ADDITIONAL TAX RETURNS AFFECTED BY SELF ASSESSMENT SYSTEM AND AMOUNT OF TAX ENTERPRISES
(Survey of KPP Pratama Majalaya)

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Pembimbing

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ABSTRACT

Self-assessment system provides full trust to the taxpayer to register, compute, calculate, deposit and report all taxes it was his duty, but in fact do not work well because there are still taxpayers who are reluctant to have their tax obligations properly. Tax was instrumental in moving the economy in Indonesia. Currently in the process of tax payment is often experienced an error that resulted in restitution.

Value Added Tax (VAT) as the state revenue collected by Withholding System that gives an authority to the third party to determine the amount of tax payable by the taxpayer and VAT as the state revenue is also collected by the Self Assessment System, which gives authority to the taxpayer to determine the amount of taxes by the taxpayer in according to tax law but VAT revenue declined due to the incompatibility of the tax collection system because Taxpayers tends to minimize the taxpayable.

This study aims to determine how much influence the Self Assessment System Against Acceptance of Value Added Tax, and to determine how much influence Restitution Against the Value Added Tax Value Added Tax revenue in the Tax Office Primary Majalaya.
Keyword : Self Assessment System, Taxable Person, Value Added Tax revenue.

I Introduction

1.1 Background Research

Indonesia as a developing country continues to do development in all fields as a manifestation of the fulfillment of its obligations to the people of Indonesia, namely to protect the people with all their interests, to provide the necessary facilities and infrastructure to facilitate the implementation of government, provide services to the people, uphold the law, and state security (Widi Widodo, 2010:1).

Enny Sri Hartati, Director of Institute for Development of Economics and Finance (Indef), said that the change of tax collection system using Self Assessment System is the most effective step to boost the performance of the Directorate General of Taxation. An ever-low revenue cycle where tax revenues in Q1 2015 are only Rp170 trillion. Government efforts to boost tax revenues either through extensification or intensification have failed. Tax revenues during Q1 / 2015 alone are still far from the target. Based on the records of the Directorate General of Taxation, the realization of tax payment from the beginning of the year to March 28, 2015 amounted to Rp 170 trillion. This amount is only 13.65 percent of the target of Rp 1,296 trillion. This is the record of the worst achievement in the last five years. Unchanged tax collection system will make the quarterly tax revenue cycle will not change, which will further make the target of tax revenue will not be reached (Enny Sri Hartati, 2015).

Tax revenues are expected to continue to increase for the development of the country can run smoothly (Rahman Adi Nugroho and Zulaikha, 2012: 1). However, according to finance minister Bambang Brodjonegoro, stated that the condition of the world economy that has not fully recovered impact on tax revenue in the country. Tax revenues in Indonesia are still low than targeted (Bambang Brodjonegoro, 2015).

Meanwhile, Executive Director of the Center for Indonesia Taxation Analysis (CITA) Yustinus, slowing economic growth in 2015 has affected tax revenues, especially in the manufacturing and mining sectors (Yustinus Prastowo, 2015). Still according to Yustinus Prastowo, said, other than that tax revenue is also influenced by the weakening of imports associated with the decline in commodity prices. Moreover, Indonesia is dependent on CPO and mining commodities (Yustinus Prastowo, 2015).

In the self assessment system, PKP is expected to perform its tax obligations by registering as PKP, making SPT reported and SSP paid up. SPT is a means for Taxpayers to report matters relating to tax obligations, ranging from identity, business activities to the amount of property that is all related to taxation. Therefore it is not excessive if full attention is given to SPT refinement in terms of form, content, and structure, so SPT is a reliable tool for achieving tax objectives in Indonesia (pajakonline.com, 2010).

Value Added Tax (VAT) is an indirect tax, meaning that tax may ultimately be charged or transferred to another person or third party. One party that has the obligation to collect, deposit and report VAT is a Taxable Entrepreneur (PKP) conducting the supply of Taxable Goods (BKP) and / or Taxable Services (JKP) within the Customs Area and performing Intangible BKP / Intangible BKP / JKP. VAT deposited and reported to the Taxable Person for VAT purposes may be borne by the customer at the time of the transfer of BKP and / or JKP transactions. If the PFM does not do so, he / she has the obligation to pay VAT (Siti Resmi, 2011:5).

1.2 Problem Identification

1. Problems that occur in the acceptance of value added tax that has not achieved the realization of value added tax revenue in the next few years.
2. The low awareness of Taxpayers in the Self Assessment System seen from the statement letter (SPT) that has not been reported optimally caused the tax revenue has not reached the target.
3. Taxable Entrepreneurs enrolled in several months increased, but the increase was not matched by the value added tax revenue that reached the target.

1.3 Problem Formulation

1. How much influence Self Assessment System to Value Added Tax Receipt.
2. How big is the influence of Number of Taxable Entrepreneurs on Value Added Tax Revenue.

1.4 Intent And Purpose Of Research

1.4.1 research intent

The purpose of this study is to find the truth of the influence of Self Assessment System and Number of Taxable Entrepreneurs on Value Added Tax by using data obtained from empirical test, to solve the problem.

1.4.2 research purposes

1. To know how big influence Self Assessment System to Value Added Tax Revenue.
2. To know how big influence of Number of Taxable Entrepreneur to Value Added Tax Revenue.

1.5 Usefulness of research

1.5.1 Practical usefulness

The results of this study are expected to be a material consideration for solving problems in the Office of Tax Service on the influence of Self Assessment System and Number of Taxable Entrepreneurs on Value Added Tax.

1.5.2 Academic usefulness

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.

II Literature Review, Framework And Hypotheses

2.1 Literature Review

2.1.1 Definition Self Assesment System

Understanding Self Assessment System by Siti Resmi (2014: 11) in his book Taxation is as follows: "Self Assessment System is a tax collection system that grants the Taxpayer authority to self-determinate the amount of tax payable annually in accordance with applicable tax laws."

Meanwhile, According to Siti Kurnia Rahayu (2010: 101) Definition Self Assessment System is "A taxation system that gives trust to Taxpayers to meet and implement their own obligations and tax rights".

2.1.1.1 Characteristics Self Assessment System

According to Siti Kurnia Rahayu (2011: 101) Self Assessment System in this case known as:

1. Register with the Tax Office.
2. Calculate and / or take into account the amount of tax payable.
3. Deposit the tax to Perception Bank / Post office.
4. Report the deposit to the Director General of Taxes.

Self-determining the amount of tax payable by filling the SPT (Notification Letter) properly and correctly.

2.1.1.2 Self Assessment System Indicators

Based on Indicator above, then indicator of Self Assessment System used in this research is Number of Reporting of SPT of Value Added Tax (VAT). According to Siti Kurnia Rahayu and Ely Suhayati (2010: 43) explains that: "Notification Letter (SPT) is a document that became a tool of cooperation between the Taxpayer and tax administration, containing the data needed to determine exactly the amount of tax payable."

While the definition of the Notice (SPT) according to Mardiasmo (2009: 29) is "Letter of notification (SPT) is a letter that the Taxpayer used to report the calculation and / or payment of taxes, tax objects and / or non-tax objects, and / or property and obligations in accordance with the provisions of the taxation legislation."

Based on the above definitions, it can be concluded that the Notice Letter (SPT) is a letter or document containing data and the Taxpayer is used to report the calculation

and / or payment of tax, tax object and / or non taxable object, and / or property and obligations in accordance with the provisions of the taxation legislation.

2.1.2 Definition of Number of Taxable Entrepreneurs

The definition of a Taxable Entrepreneur according to Sardana (2014: 26) states that: "Taxable Person for VAT purposes is an entrepreneur who delivers Taxable Goods and / or Taxable Services deliveries subject to tax under the VAT Act."

Meanwhile, according to Mardiasmo (2011: 280) states that: "Taxable Person for VAT purposes is an Entrepreneur who delivers Taxable Goods and / or Taxable VAT purposes subject to the 1984 VAT Act."

Then According to Siti Official (2011: 4) states that: "Taxable Person for VAT purposes as an entity referred to in number 14 which submits the BKP and / or submission of the Taxable License under the VAT and PPnBM laws, excluding Small Businesses whose limits are stipulated with a Decree of the Minister of Finance, except for a Small Businessman who chooses to be confirmed as a Taxable Person for VAT purposes."

2.1.2.1 Taxpayer Entrepreneur Obligations

According Djoko Muljono (2008: 6), Taxable Entrepreneurs have obligations in taxation, among others:

1. Reporting his business to be confirmed as a Taxable Person for VAT purposes;
2. Collect VAT and PPnBM payable;
3. Deposit the accrued Value Added Tax in case the Output Tax is greater than the Input Tax which may in the case of Output Tax is greater than the Input Tax which may be credited.

2.1.2.2 Taxable Entrepreneurs Indicators

According to Mardiasmo (2013: 301) the indicator of a Taxable Entrepreneur is the Number of Taxpayers who have reported their business to be confirmed as Taxable Entrepreneurs (PKP).

2.1.3 Definition of Value Added Tax (VAT)

According to Theresia Woro Damayanti and Supramono (2010: 88) states that Value Added Tax is a tax imposed on consumption in the country (customs area), whether the consumption of Taxable Goods or Taxable Services (JKP)."

Meanwhile, Siti Kurnia Rahayu and Ely Suhayati (2010: 235) stated that Value Added Tax is Tax on domestic general consumption in the form of Taxable Goods and Taxable Services."

2.1.3.1 Value Added Tax Rate

VAT owed by way of multiplying the Tax Rate with the Basic Tax Imposition (DPP). The VAT rates are:

1. VAT rate is 10% (ten percent)

   The applicable Value Added Tax rate on the delivery of Taxable Goods and / or the delivery of Taxable Services is a single tariff, making it easy to implement and does not require a list of classifications at different rates as applicable to PPnBM.
2. The VAT rate on export of BKP is 0% (zero percent)

   Value Added Tax is the tax imposed on the consumption of BKP within the Customs Area. Therefore, BKP which is exported or consumed outside the Customs Area, subject to VAT with 0% tariff (zero percent) does not mean exemption from the imposition of VAT. Thus, the input Tax already paid from the exported goods can still be credited.

2.1.3.2 Value Added Tax Indicator

According to Erly Suandy (2011: 35) indicator of Value Added Tax (VAT) is the amount of realization of Value Added Tax (VAT).

Monthly Value Added Tax is the amount of monthly income from VAT, using the calculation of time series data collection index (Awat 1995: 547) per month from Value Added Tax, where calculation starts from January 2012 to December 2016 :

$$\frac{Jumlah\ PPN\ bulan\ saat\ ini - Jumlah\ PPN\ bulan\ Lalu}{Jumlah\ PPN\ bulan\ lalu}$$

2.2 Framework

2.2.1 Effect of Self Assessment System on Value Added Tax (VAT)

According to Liberti Pandiangan (2008: 68) to build a sound taxation foundation as a viable and reliable source of state revenue, it is for the first time reforming the national tax system through tax reform. The change begins with the enactment of the Law on Taxation, which was previously deemed unacceptable and unsuitable for the development of the national economy. Changed the tax system for the determination and collection of taxes, from the official assessment system to self assessment system. Changes are also made to institutions that manage (the majority) of taxes, especially through taxation organizations, in this case the Directorate General of Taxation. Revamping is also done on the performance and completeness of information technology used to manage and process the activities of taxation as a whole. The results of the tax reforms undertaken show a significant increase in revenue each year. Thus it can be formulated that the self assessment system has a positive effect on the acceptance of value added tax.

There are also research of Irma Novita Rahmawati (2016) and research of Miftha Anggi Permatasari and Rika Lidyah (2015) whose research result stated that self assessment system gives significant influence to value added tax revenue.

2.2.2 The Effect of Taxable Entrepreneur on Value Added Tax (VAT)

According to Siti Official (2011: 5) with the number of Taxable Enterpreneurs (PKP) that fulfill their obligation to submit the BKP and / or JKP submission subject to tax under VAT and PPnBM law, it will increase the potential of Value Added Tax. Thus it can be formulated that the Number of Taxable Entrepreneurs influences the receipt of Value Added Tax. This is in accordance with the study Dedy Setya Utama Pandiangan (2011) which states that there is a positive and significant influence between the Taxable Entrepreneur on the receipt of Value Added Tax. This indicates that the more active the Taxable Enterpreneur (PKP) performs its tax liability activities, the greater the influence on the receipt of Value Added Tax (VAT).

There are also Desi Lestari (2016) and Zulia Hanum (2012) research results that the number of taxable entrepreneurs gives a significant effect on the receipt of value added tax.

2.3 Hypothesis

Based on the above framework, the authors take a temporary decision (hypothesis) in this study that the implementation of Self Assessment System and Number of Taxable Entrepreneurs Against Value Added Tax

h_1: Self Assessment System has an effect on Value Added Tax

h_2: Number of Taxable Entrepreneurs influences the Value Added Tax

III Research methods

3.1 Research methods

According Umi Narimawati (2010: 127) research method is as follows: "The research method is a way of research used to obtain data to achieve certain goals".

The method used in this research is descriptive and verifikatif with quantitative approach.

According Sugiyono (2011: 29) descriptive method is descriptive method is a method used to describe or analyze a research results but not used to make broader conclusions.

This descriptive method is used with the aim of describing a research result where previously been processed and processed using the theories that have been studied so that it can be drawn conclusions.

The method of verification by Mashuri (2008: 45) in Umi Narimawati (2010: 29) is as follows:

"The verification method is to check whether or not it is correct to explain a way with or without improvements that have been implemented elsewhere by overcoming problems similar to life".

This research is intended to test the hypothesis by using statistical calculation. This research is used to test the influence of Variable X_1 Self Assessment System and X_2

Number of Taxable Entrepreneurs on Y Value Added Tax Revenue examined. Verifikatif means testing the theory by testing a hypothesis whether accepted or rejected.

3.2 Variable Operationalization

According to Sugiyono (2010: 58) the definition of operational variables are as follows: "Operational variables are anything in the form of what is set by the researcher to be studied so that obtained information about it, then drawn the conclusion".

Operationalization of variables is needed to determine the type, indicator and scale of the variables involved in the study, so that hypothesis testing with statistical tools can be done correctly in accordance with the title of research on the influence of self assessment system and the number of taxable entrepreneurs against the acceptance of value added tax.

The variable itself in the context of research according to Sugiyono (2011: 38) as follows: "Everything that shaped what is determined by the researchers to learn so obtained information about it, then drawn the conclusion"

In this study there are three variables used are:

1. Independent variable

   According Sugiyono (2011: 39) states that: "Variable free (independent) is a variable that affects or which causes the change or the emergence of dependent (bound) variable".

   In this study there are two independent variables (X1 and X2), namely Self Assessment System and Number of Taxable Entrepreneurs.

2. Dependent variable (Dependent variable)

   According Sugiyono (2011: 39) states that: "Dependent variable (dependent) is a variable that is influenced or which become due to the independent variable".

   In this study the dependent variable is the acceptance of value added tax. Variable of value added tax is measured by using realization indicator of Value Added Tax.

3.3 Data Sources and Data Collection Techniques

3.3.1 Data source

According Sugiyono (2012: 137) secondary data source is the Source that does not directly provide data to data collectors, for example from other parties or through documents.

Based on the above explanation it can be said that the secondary data is data obtained indirectly, usually from the second party who process the data.

3.3.2 Data collection technique

Data collection techniques undertaken by the authors to obtain and collect data are using literature studies and field studies.

1. Documentation

   Collecting data from reports that have been processed by other parties so that authors can obtain the required information.

2. Library Studies

   Collecting data and studying the opinions of experts related to the problems studied to obtain a theoretical basis that can support research on the influence of self assessment system and the number of taxable entrepreneurs against the acceptance of value added tax

3.4 Population, Sample and Place As Well As Time Research

3.4.1 Population

Population is an object or subject that is in a region and meet certain requirements relating to problems in research.

The population is divided into two, namely:

1. Sampling population, for example if we take the household as a sample, while the researched are household members who work as civil servants, then all households are sampling population.
2. Target population, according to the above example, then all civil servants are target populations.

The population in this study is taken from the period of 2011-2015 which is 60 monthly reports from monthly data (12 months) in 5 periods regarding the number of notification letter, the number of taxable entrepreneurs and the realization of the amount of value added tax in KPP Pratama Majalaya

3.4.2 Sample

Determination of sampling was determined using nonprobabilitas sampling technique. Nonprobabilitas Sampling by Sugiyono (2012: 84) is "Sampling technique that does not give equal opportunity / opportunity for every element or member of the population to be selected as sample."

Report of Examination Result on KPP Pratama Majalaya, by taking the sum from:

1. Number of letters of notification On KPP Pratama Majalaya.
2. Number of taxable entrepreneurs registered in KPP Pratama Majalaya.
3. The realization of the amount of value added tax revenue paid in KPP Pratama Majalaya.

Sampling in KPP Pratama Majalaya with consideration that self assessment system, the number of taxable entrepreneur effect on the realization of acceptance of value added tax which qualified to be used as research sample is period 2011-2015. The number of samples is 60 monthly reports obtained from monthly data (12 months) in 5 periods regarding the number of notification notice, the number of registered taxable entrepreneurs and the realization of the amount of value added tax revenue on KPP Pratama Majalaya.

3.4.3 Place As Well As Time Research

To obtain data and information relating to the problem under study, it will be conducted research on Tax Office Primary Majalaya located on Jl. Map No.7, Like Asih, Bojongloa Kaler, Bandung City, West Java 40231, Indonesia. The time of the research starts from April 2017 until August 2017.

3.5 Research methods

Data collection method according to Sugiyono (2012: 62), research method is "Data collection method is the most strategic step in the research, because the main purpose of this research is to get data."

Data collection methods used in this study are as follows:

1. Field Research (Field Research)
2. Library Research (Library Research)
3. Internet Research (Online Research)

3.6 Data Testing Method

3.6.1 Classic Assumption Test

Classical Assumption Test is a statistical requirement that must be met on multiple linear regression analysis based on Ordinary Least Square (OLS). Where OLS is a regression method that minimizes the number of quadratic errors. There are several assumptions that must be met, such as the test of Normality, Multicolinearity Test, Heteroskedasticity Test and Autocorrelation Test.

3.6.2 Multiple Linear Regression Analysis

Analysis of Multiple Linear Regression According Sugiyono (2010: 149) explains that : "Multiple linear regression analysis is used to predict how the value of the dependent variable changes when the value of the independent variable is increased / decreased."

In this study, multiple linear regression analysis is used to test whether there is a causal relationship between the two variables to examine how much influence between independent variables, namely self assessment system and the number of taxable entrepreneurs on the dependent variable, namely the acceptance of value added tax. Regarding the self assessment system, the number of taxable entrepreneurs as for the formula used:

$$Y = a + \beta_{X1} + \beta_{X2} + e$$

3.6.3 Correlation Analysis

Correlation analysis aims to measure the power of association (relationship) linear between two variables. Correlations also do not show functional relationships. In other words, correlation analysis does not distinguish between the dependent variable

and the independent variable. In the regression analysis, the correlation analysis used also shows the direction of the relationship between the dependent variable and the independent variable in addition to measuring the strength of the association (relationship).

3.6.4 Determination Correlation Analysis

Determination coefficient analysis aims to measure how far the ability of the model can explain the variation of the dependent variable. In testing the first hypothesis coefficient of determination seen from the value of (Adjusted R2) to find out how far the independent variables are inflation and the number of taxpayers on income tax revenue. The value (Adjusted R2) has an interval between 0 and 1. If a large value of Adjusted R2 (detecting 1) means a free variable can provide almost all the information needed to predict the dependent variable. Whereas if (Adjusted R2) is small value means the ability of independent variables in explaining the dependent variable is very limited. In general, the coefficient of determination for cross-data is relatively low because of the large variation between each observation, whereas for time series data usually have high coefficient of determination (Ghozali, 2011: 97). The magnitude of the coefficient of determination is calculated by using the following formula:

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

3.6.5 Hypothesis testing

The design of this hypothesis testing is to test whether there is influence between independent variable (X) that is self assessment system (X_1) and the amount of taxable entrepreneur (X_2) to acceptance of value added tax as dependent variable (Y), the tested hypothesis can be formulated as follows :

1) Hypothesis Testing by Partial (Test Statistic t)

Test t aims to determine the effect of independent variables with the dependent variable partially. To know whether there is significant influence from each independent

variable that is: self assessment system, number of taxable entrepreneur to one dependent variable, that is value added tax revenue, hence significant value t compared with degree of trust.

2) Simultaneous Testing (Test Statistic F)

Test F basically shows whether all independent or independent variables included in the model have a mutual influence on the dependent variable / bound. In this test also uses a significance level of 5% or 0.05. The F test procedure is as follows:

1. Determine the null hypothesis as well as the alternative hypothesis:
   H_0: b1 = b2 = b3 = 0, meaning there is no effect of X_1, X_2, to Y
   H_a: b1 ≠ b2 ≠ b3 ≠ 0, meaning there is influence X_1, X_2, to Y
2. Make a test decision F
   If the F value is greater than 4 then H0 is rejected at 5% confidence degree, in other words Ha accepted, stating that all independent variables simultaneously and significantly affect the dependent variable.

3) Draw Regional Acceptance and Rejection

To draw the reception area and the rejection then made a comparison between the t_{count} with t_{table} with the following criteria:

a. If $t_{count} \geq t_{table}$ then H_0 is in the region of rejection, H_a is accepted means between variable X and Y variables have influence.
b. If $t_{count} \leq t_{table}$ then H_0 is in the reception area, aqueous H_a denied means between variables X and Y had no effect..
c. t_{count} is searched by t_{count} formula and,
d. t_{tables} are searched in the $t_{student}$ distribution table with the following conditions α = 0.05 and dk = (n-k-l)

IV Research Results And Discussion

4.1 Research Result

In this section will be presented the results of research and discussion of Self Assessment System and Number of Taxable Entrepreneurs Against Value Added Tax.

The method of analysis used to process the data in this study is the analysis of description and multiple linear regression analysis as a tool in making conclusions.

4.1.1 Descriptive Analysis Results

This research is conducted at Tax Office Primary Majalaya, from 2012 until 2016. Before discussing the Effect of Self Assessment System and Number of Taxable Entrepreneurs on Value Added Tax, firstly will be discussed data description Self Assessment System, Number of Taxable Entrepreneurs, and Acceptance of Value Added Tax at Tax Office Primary Majalaya period 2012-2016. The data used and analyzed in this research is secondary data, because it is data collected and obtained from Tax Office Primary Majalaya and has undergone processing in the form of Realiasation Report Result Notification, Taxable Entrepreneur and Value Added Tax.

4.1.1.1 Descriptive Self Assessment System Analysis

The average Self Assessment System from 2012 - 2016 tends to increase by 10% - 33% per year, but in 2013 and 2015 the average Self Assessment System decreased by 5% to 26% from the previous year, Majalaya period 2012 - 2016.

4.1.1.2 Descriptive Analysis of Taxable Entrepreneur

Average Number of Taxable Entrepreneurs from 2012 to 2016 tends to increase by 50% to 121% per year, but in 2013 the average number of Taxable Entrepreneurs decreased by 12% to 74%. at the Tax Office Primary Majalaya Period 2012-2016.

4.1.1.3 Descriptive Analysis of Value Added Tax (VAT)

Average Value Added Tax Receipts from 2012 - 2016 have increased by 12% to 275% per year, at the Primary Tax Office Majalaya Period 2012-2016.

4.1.2 Results of Verifikatif Analysis

4.1.2.1 Classic assumption test

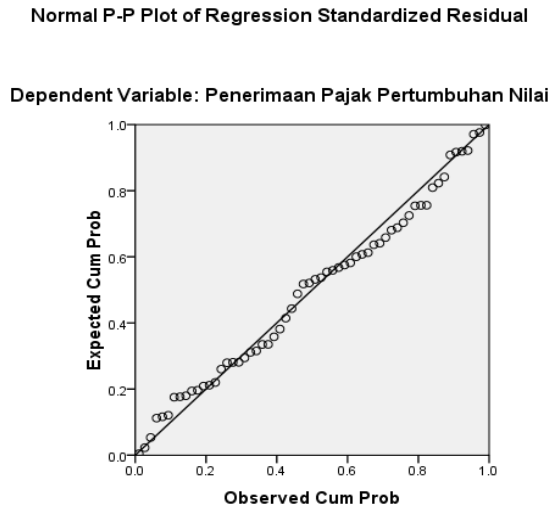
Before the hypothesis testing using multiple linear regression analysis, there are several assumptions that must be fulfilled so that the conclusion of the regression is not biased, such as normality test, multicollinearity test (for multiple linear regression), heteroscedasticity test and autocorrelation test (for time series data) . In this research, the four assumptions mentioned above are tested because the independent variables

used in this study are more than one (multiple) and the collected data contains time series element (5 years of observation) with 1 Tax Service Office Majalaya as the object of research.

Classic assumption test is intended to obtain more accurate results in multiple regression analysis then tested the classical assumption so that the results obtained is a regression equation that has properties Best Linear Unbiased Estimator (BLUE).

1. Normality Test

As the basis of decision making, if the points spread around the line and follow the diagonal line then the residual value has been normal and if the significance value> 0.05 then the data is normally distributed.



Based on the normality graph using normal p-plot above, it is known that the spots spread following the diagonal line indicating that the data have met the assumption of normality proved from normality using Kolmogorov-Smirnov test as follows.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters[a]	Mean	.0000003
	Std. Deviation	5.78333365E9
Most Extreme Differences	Absolute	.074
	Positive	.074
	Negative	-.071
Kolmogorov-Smirnov Z		.570
Asymp. Sig. (2-tailed)		.901

a. Test distribution is Normal.

Based on the above test table kolmogorov smirnov, the significance value (Asymp Sig. (2-tailed)) is 0.901. The significance value (Asymp Sig. (2-tailed)) is greater than 0.05 (Singgih Santoso, 2002: 393), so it can be concluded that the data has met the assumption of normality.

2. Multicolinearity Test

The multicolinearity test is performed by looking at tolerance value and variance inflation factor (VIF) with tolerance tolerance test criteria must be more than 0.10 and Variance Inflation Factor (VIF) less than 10 (Ghozali, 2011: 106).

Coefficients[a]

Model	Collinearity Statistics	
	Tolerance	VIF
1. (Constant)		
Self Assessment System (x1)	.987	1.013
Jumlah Pengusaha Kena Pajak (X2)	.987	1.013

From the results of multicollinearity testing in the above table, it is known that the tolerance values obtained by each independent variable> 0.1 and Variance Inflation Factor (VIF) is less than 10. From these results show that from the two independent variables tested no correlation found strong, so that the assumption of multicollinearity of data is met.

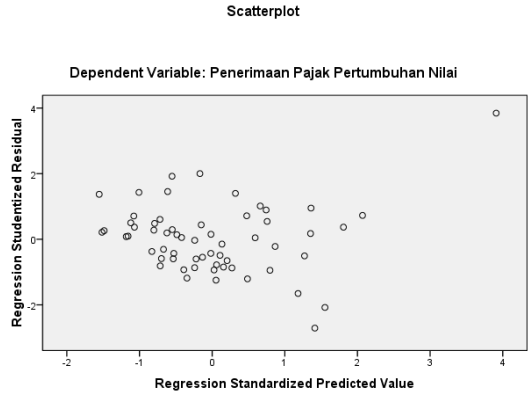
3. Heteroscedasticity Test

If there is a significant correlation coefficient at error rate of 5%, indicating the presence of heteroscedasticity.

To detect the presence or absence of heteroscedasticity, it can be seen using the scatter plot method with the following conditions:

- If there is a certain pattern like the points (points) that exist form a certain pattern that regular (wavy, widened, then narrowed) then there has been heteroscedasticity.
- If there is no clear pattern and spots spread above and below the zero on the Y axis there is no heteroscedasticity.

The results of heterokedasititas test in this study are as follows:



From the picture above shows that the dots obtained do not form a particular pattern, but spread irregularly and are above and below the Y axis at zero. From these results show that residual variation in the data is homokedastisitas.

4. Test Autocorrelation

The Durbin-Watson test is used for first-degree autocorrelation and requires an intercept (constant) in the regression model and no more variables among independent variables. The results of the autocorrelation test in this study are as follows.

Autocorrelation Test Results Table

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.651[a]	.424	.404	5.884E9	1.035

a. Predictors: (Constant), Pengusaha Kena Pajak , Self Assesment System

b. Dependent Variable: Penerimaan Pajak Pertumbuhan Nilai

Based on the above output, the value of Durbin Watson is 1.035. In the autocorrelation detection procedure can be used Durbin-Watson magnitude. Singgih Santoso (2012: 241) outlines the standard / benchmark for autocorrelation as follows:

1. The D-W number below -2 means there is a positive autocorrelation.
2. The D-W number is between -2 to +2, meaning there is no autocorrelation.
3. The D-W number above +2 means there is negative autocorrelation.

This shows that there is no autocorrelation of either positive autocorrelation or negative autocorrelation in the model.

4.1.2.2 Multiple Linear Regression Analysis

In this research, multiple linear regression analysis is used to prove the relation between Self Assessment System and Number of Taxable Entrepreneurs to Value Added Tax Recipient. Based on the results of data processing using SPSS Software v21. obtained results as follows:

Table Results of Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-8.121E9	3.464E9		-2.344	.023		
	Self Assesment System	1.734E7	3.699E6	.474	4.686	.000	.987	1.013
	Pengusaha Kena Pajak	1.776E8	4.528E7	.397	3.923	.000	.987	1.013

a. Dependent Variable: Penerimaan Pajak Pertumbuhan Nilai

Based on the output of SPSS v21.1 software above looks the value of regression coefficients on the value of Unstandardized Coefficients "B", equal to -8.121E9, β1 of 1.734E7 β2 of 1.776E8. thus, the multiple linear regression equation to be formed is as follows:

4.1.2.3 Correlation Analysis

Using SPSS v21 Software. obtained correlation analysis result between Self Assessment System and Number of Taxable Entrepreneurs to Value Added Recipient as follows:

Table of Results Correlation Analysis

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.651[a]	.424	.404	5.884E9	1.035

a. Predictors: (Constant), Pengusaha Kena Pajak , Self Assesment System

b. Dependent Variable: Penerimaan Pajak Pertumbuhan Nilai

Based on the above table, obtained information that correlation (R) obtained between Self Assessment System and Number of Taxable Entrepreneurs with Value Added Tax Revenue is 0.651. The value of 0.651 according to Sugiono (2014: 184) is at the interval of 0.60 - 0.799 including the strong category. So it can be seen that there is a strong relationship between Self Assessment System and Number of Taxable Entrepreneurs with Acceptance of Value Added Tax at Primary Tax Office Majalaya period 2012 -2016. Here is presented partial correlation analysis between independent variables with the dependent variable respectively.

A. Analisis Korelasi Antara *Self Assessment System* Terhadap Penerimaan Pajak Pertambahan Nilai

Coefficient of Self Assessment System Correlation with Acceptance of Value Added Tax

Correlations

		Self Assesment System	Penerimaan Pajak Pertumbuhan Nilai
Self Assesment System	Correlation	1.000	.527
	Significance (2-tailed)	.	.000
	Df	0	57
Penerimaan Pajak Pertumbuhan Nilai	Correlation	.527	1.000
	Significance (2-tailed)	.000	.
	Df	57	0

Based on the above table results of the output of data processing, obtained correlation (R) obtained between Self Assessment System with Value Added Tax is 0.525 Value 0.525 according Sugiono (2014: 184) is at intervals of 0.40 to 0.599 including the category with positive value. So it can be seen that there is a low positive relationship between Self Assessment System with Value Added Tax, where the higher Self Assessment System will be followed by higher Value Added Tax Revenue in Primary Tax Office Majalaya Period 2012 – 2016.

1. Determination Correlation Analysis

Variable Self Assessment System = (0,527) 2 x 100% = 27.77%

From the above calculation results, it is known that the Self Assessment System variable contributes 27.77% while

B. Analisis Korelasi Antara Jumlah Pengusaha Kena Pajak Terhadap Penerimaan Pajak Pertambahan Nilai

Table of Correlation Coefficients Number of Taxable Entrepreneurs with Value Added Tax

Correlations

		Penerimaan Pajak Pertumbuhan Nilai	Pengusaha Kena Pajak
Penerimaan Pajak Pertumbuhan Nilai	Correlation	1.000	.461
	Significance (2-tailed)	.	.000
	df	0	57
Pengusaha Kena Pajak	Correlation	.461	1.000
	Significance (2-tailed)	.000	.
	df	57	0

Based on the above table results of data processing above, it was found that the correlation (R) obtained between the Number of Taxable Entrepreneurs with Value Added Tax receipts amounted to 0.461. The value of 0.461 according to Sugiono (2014: 184) is at the interval of 0.40 to 0.599 including the medium category with a positive value. So it can be concluded that there is a positive relationship between the Number of Taxable Entrepreneurs with Value Added Tax Revenue, where the higher Number of Taxable Entrepreneurs will be followed by higher Value Added Tax Revenue in Primary Tax Office Majalaya Period 2012 -2016.

1. Determination Correlation Analysis

Variable Number of Taxable Entrepreneur = (0,461) 2 x 100% = 21.25%

From the above calculation result, it is known that Self Assessment System variable gives the most dominant contribution to Value Added Tax Revenue with contribution given 27.77% and followed by Number of Taxable Entrepreneurs 21.25%.

4.1.2.4 Hypothesis testing

a. Testing Self Assessment System Hypothesis Against Value Added Tax Revenue

The formulation of the hypothesis to be tested is as follows:

H0: β1 = 0 That is, Self Assessment System has no significant effect on Value Added Tax at Primary Tax Office Majalaya period 2012-2016.

H1: β1 ≠ 0 That is, Self Assessment System has significant effect on Value Added Tax at Primary Tax Office Majalaya period 2012-2016.

With a significant level (α) of 5%, dk = 57, so obtained ttable with two-party test of -2.002 and 2.002, note that the tcount obtained Self Assessment System of 4.686. This value will be compared with the ttable value in the t distribution table. With α = 0.05, df = n-k-1 = 60-2-1 = 57, obtained ttable value for two-party testing of ± 2.002. From the above values it can be seen that the tcount value of 4,686 is outside the ttable (-2,002 and 2,002) values. In accordance with the criteria of hypothesis testing that H0 rejected and H1 accepted, it means partially Self Assessment System significant effect on Value Added Tax Acceptance in Primary Tax Office Majalaya period 2012-2016.

b. Second Hypothesis Testing Number of Taxable Entrepreneurs with Value Added Tax Reception

H0: β1 = 0 That is, Number of Taxable Entrepreneurs has no significant effect on Value Added Tax at Primary Tax Office Majalaya period 2012-2016.

H1: β1 ≠ 0 That is, Number of Taxable Entrepreneurs have a significant effect on Value Added Tax at Primary Tax Office Majalaya period 2012-2016.

With a significant level (α) of 5%, dk = 57, so obtained ttable with two-party test of -2.002 and 2.002 note that the tcount obtained by Taxable Enterpreneur amounted to 3.923. This value will be compared with the ttable value in the t distribution table. With α = 0.05, df = n-k-1 = 30-2-1 = 57, obtained ttable value for two-party testing of ± 2.002. From the above values it can be seen that the tcount value obtained is 3.923, is beyond the ttable (-2,002 and 2,002) values. In accordance with the criteria of hypothesis testing that H0 rejected and H1 accepted, it means partially Number of Taxable Entrepreneurs

have a significant effect on Value Added Tax on Primary Tax Office Majalaya period 2012-2016.

4.2 Discussion

4.2.1 Effect of Self Assessment System on Value Added Tax Revenue

The research that has been done to produce correlation value between Self Assessment System to Value Added Tax Receipts that is equal to 0.527 which belong to the category of relationship being. It can be seen from the correlation value between 0.40 to 0.599 belonging to the moderate category and the positive relationship means, each using Self Assessment System as measured by SPT, then it will increase the Value Added Tax Revenue. The results of this study are also supported by the theory described by Liberti Pandiangan (2008: 68) to build a good taxation foundation as a reliable and reliable source of state revenue for the first time to reform the national tax system through tax reform. The change begins with the enactment of the Law on Taxation, which was previously deemed unacceptable and unsuitable for the development of the national economy. The percentage of influence of Self Assessment System on Value Added Tax. namely 27.77%, which means that 27.77% Value Added Tax is influenced by Self Assessment System, while the rest of 72.23% is influenced by other factors not examined in this research such as restitution of value added tax and others.

Based on calculation of hypothesis test by using t test that result of hypothesis testing between Self Assessment System to Value Added Tax Revenue shows that tcount value obtained from Self Assessment System variable 4,686 for X_1 hence result of this research reject alternative hypothesis H_0 and accept hypothesis H_1. In other words based on the results of t test calculations can be concluded that the Self Assessment System significant effect on income tax revenue. By comparing between Self Assessment System and Value Added Tax data from statistical test result, it is found that high Self Assessment System really influence ability in producing Value Added Tax. And also the contrary decrease Self Assessment System followed by the decrease in the amount of Value Added Tax Revenue in the can. (positive correlation). From the research that has been done by the author through the data that have been analyzed

and through statistical test, it is known that the Self Assessment System affect the amount of Value Added Tax Acceptance.

4.2.2 The Effect of Number of Taxable Entrepreneurs on Value Added Tax Revenue

The research that has been done has resulted correlation value between the Number of Taxable Entrepreneurs to the Value Added Tax Revenue that is 0.461 belonging to the category of low relation. This can be seen from the correlation value between 0.40 to 0.599 belonging to the moderate category and the positive relationship means that, every known to the Number of Taxable Entrepreneurs, it will increase the Value Added Tax Revenue. The results of this study are also supported by the theory described by Siti Official (2011: 5) with the number of Taxable Enterpreneurs (PKP) that fulfill their obligation to submit the BKP and / or the submission of the Taxable License under the VAT and PPnBM laws, increase the potential for Value Added Tax. The percentage of the effect of the Number of Taxable Entrepreneurs on the Value Added Tax Revenue. namely 21.25%, which means that 21.25% Value Added Tax is affected by Taxable Entrepreneurs, while the rest of 78.75% is influenced by other factors not examined in this study such as inflation and other economic factors.

Based on hypothesis test calculation by using t test that the result of hypothesis testing between Number of Taxable Entrepreneurs to Value Added Tax receipt shows that the tcount obtained from variable Taxable Entrepreneurs amounted to 3.923 for X_1 then the results of this study reject alternative hypothesis H_0 and accept the hypothesis H_1. In other words based on the results of t test calculations can be concluded that the Number of Taxable Entrepreneurs have a significant effect on income tax revenue. By comparing the data Number of Taxable Entrepreneurs and the Acceptance of Value Added Tax from the statistical test results, it is obtained that the high number of Taxable Enterpreneurs really affect the ability to generate Value Added Tax. And also vice versa decrease the Number of Taxable Entrepreneurs followed by the decrease in the amount of Value Added Revenue received in the can. (positive correlation). From the research that has been done by the author through the data that have been analyzed and through

statistical tests, it is known that the Number of Taxable Entrepreneurs affect the amount of Value Added Tax Revenue.

V Conclusions and recommendations

5.1 Conclusion

1. Self Assessment System Affects Value Added Tax Revenue. The higher Self Assessment System then the Value Added Tax Revenue will increase and the Value Added Tax Revenue is more optimal, and vice versa if the implementation of self assessment system is bad then the tax revenue decreases.
   The related issues regarding the self assessment system are:
   - Self assessment system (tax liability and responsibility depends on the taxpayer) can not be executed properly because of the problem that paid so far less impact on the acceptance of value added tax.
   - Because in self assessment system all obligations of taxpayers on their own runs that occur taxpayers deposit taxes terutangnya with the wrong or not the truth.
   - In addition, because self assessment system is run on its own, the fiscal difficulties in a taxpayer in order to carry out kewajibanya, terssebut due to time constraints and officers in the sense of lack.
2. Number of Taxable Entrepreneurs has an effect on Value Added Tax. The higher the Number of Taxable Entrepreneurs, the Increase of Value Added Tax will increase and the Value Added Tax Revenue will be more optimal.

5.2 Suggestion

5.2.1 Science Development Advice

- To increase the acceptance of Value Added Tax through the VAT Notification Letter, it is advisable for Primary Tax Office of Majalaya to better extend to Taxpayers in order to report the VAT notice period in time so as to increase the acceptance of Value Added Tax.

- To increase the acceptance of Value Added Tax through the number of Taxable Entrepreneurs is suggested for Tax Office Primary Sumedang better yet to do counseling to the Taxpayer so that more understanding about taxes and tax benefits for the development of the country.

5.2.2 Academic Suggestions

a. Science Development Advice

   For the development of accounting science, especially tax accounting, it is hoped that further research will add another variable to further research to increase the diversity of research results and create new knowledge.

b. For other researchers

   For other researchers, this research is expected to be a source of reference for further research and add additional information of thought and study in further research related to self assessment system and restitution of value added tax to the acceptance of value added tax. Besides, it is also expected that further research can add other variables and number of research sites.

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