THE INFLUENCE EFFECTIVENESS OF SELF ASSESSMENT SYSTEM AND MODERNIZATION OF TAX ADMINISTRATION THE QUALITY OF SERVICE TAX

(Case Studies on taxpayers at the KPP X)

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ABSTRACT

This study aims to analyze the effectiveness of the implementation of Self Assessment System and Tax Administration Modernization on the Quality of Tax Service in KPP X where researchers focus the research on taxpayer. This research uses quantitative methods with Regression approach, and using primary data with questionnaires spread, The sample is using non-probability sampling method, with a sample of 100 taxpayers. Problem formulation in this research that is How big influence Effectiveness of Self Assessment System implementation to service quality of tax? And How big is the influence of modernization of tax administration on the quality of tax service? The results obtained by the researcher The effectiveness of the implementation of self assessment system on the quality of tax services is 17.7%. While the influence of tax administration modernization on the quality of tax service is 32.2%. Results of Partial Hypothesis Testing states that the effectiveness of the implementation of self assessment system significant effect on the quality of tax services and modernization of tax administration significantly influence the quality of tax services.

Keywords: Self Assessment System, Tax Administration Modernization, Quality of Tax Service

I. INTRODUCTION

1.1 Background Research

In running the government and development, the government requires a lot of funds, the funds are collected from all the potential resources owned by a country, both in the form of natural resources and contributions from the community, one form of public dues is tax, as one element of state revenue , taxes have an enormous role and are increasingly relied upon for the benefit of development and government spending, one of the efforts in improving taxpayer compliance is to provide good service to taxpayers (Ni Luh Supadmi, 2010).

Improving the quality and quantity of services is expected to increase satisfaction to the taxpayer as a customer so as to increase compliance in the field of taxation. (Ni Luh Supadmi, 2010). The measure of the success of service delivery is determined by the level of satisfaction of the recipient of service, the satisfaction of the recipient of service is reached if the service recipient gets the quality of service as required and expected continuously. To measure the satisfaction of service used Instrument Service Qualit (Parasuraman, 2013: 103).

The phenomenon of the quality of tax service (KPP) occurring in Indonesia among others occurred in the Tax Office in 2016, KPP was filled with citizens who take care of the Collective Annual Tax Return, there are a number of residents queuing to get the service of Taxpayer Identification Number (NPWP) and Annual Tax Return (SPT) (Herianto, 2016).

Good taxation system is indicated by the effective and efficient tax administration system, and the fulfillment of tax obligations by the taxpayer according to the applicable taxation legislation (Siti Kurnia Rahayu and Ely Suhayati, 2010: 23). Indonesia in conducting tax collection embraced three systems namely Official assessment system, self assessment system and witholding system, these three systems have privileges of each, but who has a more dominant role is on the self assessment system. because the self assessment system requires taxpayers to be active in carrying out obligations and taxation rights at first.

The phenomenon of self assessment system among the awareness of Indonesian citizens to pay taxes to date is still low. this is evident from the lack of taxpayers, both private and corporate, who pay taxes (Fuad Rahmany, Director General of the Directorate General of Taxes, 2013). Tax is an important instrument in the life of the state. All the country's development needs, including infrastructure development, subsidy spending, and personnel expenditure, are paid with tax money. But most people still do not understand about the existence of tax (Fuad Rahmany, Director General of Directorate General of Taxes, 2013). Directorate General of Taxes Ministry of Finance asked tax consultants to play an active role to disseminate taxation issues to the community It will play an active role in assisting the socialization of the importance of paying taxes to the public.

The phenomenon that occurs in KPP X is related to the self assessment system that is still a lot of taxpayers who do not understand how to calculate the tax itself, so that the tax return is wrong or in other words the taxpayer does not fill the tax return properly (Ayi Miraz Sidiq, 2017).

Another phenomenon that occurs in KPP X is related to the modernization of tax administration regarding e-filling application that is, although e-filing application aims to facilitate the Taxpayer to report its Notification Letter but there are still many Taxpayers who choose to submit notification letter manually, because Taxpayer are afraid when they use the problematic e-filing application with error network and less flexible access enabling the data they input are not recorded, lost and instead do not enter the DJP database, thus threatening data security of each taxpayer (Ayi Miraz Sidiq, 2017) .

Problems that occur include in the use of e-filling facilities, e-filling tax is a form of administrative modernization of the Directorate General of Taxation (DJP) as a means of delivering the Notice (SPT) online through through the network e-filling tax web sites from DJP or service providers apps designated DJP. It is intended that taxpayers no longer need to fill out the SPT manually and come to the KPP to deliver his SPT with a long queue that takes a lot of time.

Based on the background described above, the authors are interested to conduct research with the title " **The Influence Effectiveness of Self Assessment System and Modernization of tax Administration the Quality of Service Tax** ".

1.2 Problem Identification

Based on the background of the above research, it can be identified as follows:

1) The low awareness of taxpayers to pay taxes.
2) There are problems related to the internet and taxpayers who do not understand the online system.
3) Poor quality of tax services.

1.3 Problem Formulation

Based on the background that has been put forward, then the problem formulation that is:

1) How much influence the effectiveness of the implementation of self assessment system on the quality of tax services?
2) How big is the effect of tax administration modernization on the quality of tax service?

1.4 Research Objectives

1.4.1 Research Purposes

The purpose of this study is to know and test a prediction statement that connects independent variables to the dependent variable (Kothari, 2008: 3). To find out how big influence effectiveness of implementation of self assessment system and modernization of tax administration to service quality of tax.

1.4.2 Research Objectives

The purpose of this research is, as follows:

1) To know and analyze how much influence effectiveness of implementation of self assessment system to the quality of tax service on the KPP X.
2) To know and analyze how much influence the modernization of tax administration on the quality of tax services on the KPP X.

1.5 Research Purpose

1.5.1 Practical Use (Applied research)

According to Uma Sekaran (2006: 10) for the benefit 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 about the effectiveness of the implementation of self assessment system and the modernization of tax administration on the quality of tax services. Expected to be useful and used as a consideration in making improvements related or related to this research.

1.5.2 Academic Uses (Basic research)

According Suharsimi Arikunto (2006: 99) usefulness of research results is a continuation of research objectives. When research has completed research and earned results, it can be 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 to expect, and to what extent His contribution to the advancement of science. The results of this study are used as the development of science through empirical testing and concepts that have been expected to prove back the previous research theories about the effectiveness of self assessment system and tax administration modernization on the quality of tax services. The expected of this research is to provide knowledge and information or reference and to strengthen the theory needed in further research in the same field about the effectiveness of self assessment system and tax administration modernization on the quality of tax service.

II. REVIEW OF LITERATURE, FRAMEWORK FOR THINKING AND HYPOTHESES

2.1 Literature Review

2.1.1 Effectiveness and Self Assessment System

2.1.1.1 Definition of Effectiveness

According Handayaningrat Soewarno (2011: 16) the definition of effectiveness is: "A key element for achieving the goals or objectives set out in any organization, activity or program". Called effective when achieved goals or targets as predetermined. This is consistent with the opinion that "Effectiveness is a measure in the sense of achieving a predetermined goal".

2.1.1.2 Definition Self Assessment System

According to Diana Sari (2013: 79) the definition of Self Assessment System is: "The tax collection system authorizes taxpayers to determine (calculate or establish) the amount of the indebted tax payable in accordance with the provisions of the prevailing rules".

2.1.1.3 Self Assessment System Indicators

Self Assessment System indicators are taken from self assessment system characteristics, according to Mardiasmo (2013: 7) are as follows:

1) The authority to determine the amount of tax payable is on the taxpayers themselves.
2) An active taxpayer, starting from calculating, depositing and reporting his own tax payable.
3) Fiskus did not intervene and just watched.

2.1.2 Tax Administration Modernization

2.1.2.1 Definition of Modernization

According Soerjono Soekanto (2010: 303) the definition of modernization is: "A form of social change, which is usually a directed social change and based on a plan, modernization is a new tradition that refers to urbanization or to what extent the process of eroding the rural nature of a society can take place."

2.1.2.2 Definition of Tax Administration

According to Sophar Lumbantoruan in Siti Kurnia Rahayu (2010: 93) the definition of tax administration are:
"The methods or procedures for the imposition and collection of taxes, the administration of taxes in the sense of procedure include the stages of taxpayer registration, tax assessment, and tax collection, the non-solid stages can be a source of tax evasion".

2.1.2.3 Definition of Tax Administration Modernization

According Diana Sari (2013: 14) modernization of tax administration is as follows: "The existence of changes in the administrative system in taxation that will have an impact on services received by the taxpayer".

2.1.2.4 Tax Administration Modernization Indicator

According to Siti Kurnia Rahayu (2010: 110-115) system modernization tax administration performed basically as follows:

1. Restructuring the organization.
2. Completion of business processes through the utilization of communication and information technology.
3. Improvement of Human Resource Management (HR).
4. Implementation of Good Governance

2.1.3 Quality of Tax Service

2.1.3.1 Quality Definition

According Tjiptono (2012: 51) the definition of quality is: "A dynamic condition in which it relates to products, services, people, processes and environments that meet or exceed expectations".

2.1.3.2 Definition of Service

According to Daryanto and Setyobudi (2014: 135) the definition of service is: "An activity or series of invisible (non-tangible) activities occurring as a result of an interaction between the consumer and the employee or other matters provided by the service provider company intended to solve the consumer / customer problem".

2.1.3.3 Definition of Service Quality

According Tjiptono (2011: 59) definition of service quality is: "The level of excellence expected and control over these levels of excellence to meet customer desires."

2.1.3.4 Tax Definitions

According to P.J.A Adriani in Diana Sari (2013: 34) the definition of tax is: "Public dues to the (indebted) state owed by those obliged to pay under the general rules (law) by not obtaining direct re-eligible achievement and whose purpose is to finance public expenditures due to the duty of the state to administer the" .

2.1.3.5 Definition of Quality of Tax Service

According to Siti Kurnia Rahayu (2010: 28) the definition of the quality of tax services are: "The quality standard of service excellence to the taxpayer will be fulfilled when the human resources of the tax authorities can carry out their duties professionally, disciplined and transparent".

2.1.3.6 Quality Indicators of Tax Service

According Parasuraman, Zeithlm and Berry cited by Tjiptono (2011: 69) that there are five indicators of service quality, including:

1. Direct evidence (Tangibles)
2. Reliability (Reliability)
3. Responsiveness (Responsiveness)
4. Guarantee (Assurance)
5. Empathy (Emphaty)

2.2 Framework for Thinking

2.2.1 Effectiveness Implementation Self Assessment System Affect the Quality of Tax Service

Implementation of self assessment system affect the quality of tax services. This means that the implementation of self-assessment system turned out to affect a taxpayer to be more obedient to his tax obligations (Nur Aini Iribaram: 2011).

2.2.2 Tax Administration Modernization Affects the Quality of Tax Service

Siti Kurnia Rahayu (2010: 140) states the relevance of modern tax administration system to the quality of service in general as follows:

"Good administration of course because the tax authorities, resources tax officers and taxation procedures good. With these conditions then the business provide services for taxpayers

will be better, faster and fun taxpayers. The impact will appear on the willingness of taxpayers to pay taxes ".

Tax service system has a significant positive effect on the implementation of Self Assessment System (Uum Helmina Chaerunisak, Suyanto, 2014)

2.3 Hypothesis

Based on the framework described above, the authors draw the research hypothesis as follows:

- H1: The effectiveness of the implementation of self assessment system affects the quality of tax service.
- H2: Modernization of tax administration affect the quality of tax services.

III. RESEARCH METHODS

3.1 Research Methods

According Darmadi (2013: 153) the definition of research methods are as follows: "A scientific way to get data with a specific purpose of use. Scientific means means that research activities are based on scientific traits that are rational, empirical, and systematic ".

3.1.1 Type of Research

Types of Research by Kasiram (2010: 149) there are two types of research methods are Qualitative and Quantitative research methods. "Quantitative research is a process of finding knowledge using numerical data as a tool to analyze information about what you want to know."

"Qualitative research is a study that intends to understand the phenomenon of what is experienced by research subjects such as behavior, perception, motivation, action, etc., holistically and by way of description in the form of words and language, in a special context that is natural and by utilizing various Natural methods ".

3.1.2 Research Objects

According to Supriati (2012: 38) the definition of object research is as follows:

"The variables researched by the researcher in the place of research done". Meanwhile, according to Iwan Satibi (2011: 74) the definition of object research is as follows:

"An object of research by mapping or describing the research area or research objectives comprehensively, which includes the characteristics of the region, history of development, organizational structure, main tasks and other functions in accordance with the mapping of the intended research area.

3.1.3 Analysis Unit

Definition of Analysis Unit according to Hamidi (2010: 75-76) that: "The unit under study that can be an individual, group, object or a background of social events such as individual or group activities as research subjects".

3.2 Operationalization of Variables

Definition of operationalization of variables according to Nur Indriantoro in Umi Narimawati (2010: 31) are as follows: "The determination of the contructs to be measurable variables, the operational definition describes a particular way can be used by researchers in constructing the construct, making it possible for other researchers to replicate measurements in the same way or develop better construct measurement."

Hypotheses to be tested through the variables to be studied are as follows:

a) Independent / Independent Variables (X) According to Uma Sekaran (2014: 117) the independent variable is "Variables that affect the dependent variable, either positively or negatively".
   According Sugiyono (2012: 59) understanding of independent / independent variables are:
   "The independent variable is a variable that influences or causes the change or the incidence of dependent variable (bound).
b) Unrelated / dependent variable (Y) According Uma Sekaran (2014: 116) the definition of the dependent variable is as follows: "Variables are the main concern of researchers". According Sugiyono (2012: 59) Variable is not free / dependent (variable Y), namely: "Variables that are affected or which result, because of the independent variables".

3.3 Data Sources and Data Collection Techniques

In carrying out the research, data is needed to be used as a basis for discussion and analysis. Sugiyono (2012: 225) consists of primary data sources, ie data sources that directly provide data to data collectors, and secondary data sources are sources that do not directly provide data to data collectors, for example through others or through documents. In this research the data collection method used is as follows:

a. Questionnaire
   According Kusumah (2011: 78) definition of the questionnaire is as follows: "A list of written questions given to the subject under study to collect the information the researcher needs. Questionnaires are of two kinds: structured questionnaires or closed forms and unstructured or open questionnaires. The closed questionnaire contained the questions accompanied by a choice of answers, an open questionnaire containing questions that were not accompanied by answers ".
b. Interview Method
   According to Setyadin in Gunawan (2013: 160) the definition of interview is as follows:
   "A conversation directed at a particular problem and an oral questioning process in which two or more persons are physically opposite".
c. Documentation Method
   According Sugiyono (2013: 240) the definition of documents are as follows:
   "Records of past events. Documents may be writings, drawings, or monumental works of a person. Writing documents such as diaries, life histories, stories, biographies, regulations, policies. Documents in the form of images such as photos, live pictures, sketches and others. Documents in the form of works such as works of art, which can be images, sculptures, films and others. Document study is a complement of the use of observation and interview methods in qualitative research ".
d. Observation Method
   According Suharsimi Arikunto (2010: 199) the definition of observation is as follows:
   "Observations, also called observations, include the activity of focusing attention to an object by using all the senses".

3.4 Population and Sample

3.4.1 Population

According to Arikunto (2013: 173) the definition of population is as follows:

"The whole of the study subjects. So what is meant by the population are individuals who have the same character although the percentage of similarity is little, or in other words all the individuals who will serve as the object of research ".

The population in this study is all taxpayers who terdapftar in the Tax Office Majalaya amounted to 171,894 people.

3.4.2 Sampling

To prove the truth of the answer is still temporary (hypothesis), then the researchers do data collection on a particular object. Because the object as a population is too broad, the researchers used samples taken from the population.

According to Arikunto (2013: 174) the definition of the sample is as follows:

"Part or representative of the population under study". According to Umi Narimawati (2010: 38) Sample size used in this study based on the Slovin formula.

Information :
N : Number of samples taken
N: Total population
E: Percentage of sample error, e = 10% or 0.1

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{171.894}{1 + 171.894\ (0{,}1)^2}$$

$$n = \frac{171.894}{1{,}718.95}$$
$$n = 99{,}99$$
Or n = 100 Sample

3.5 Place and Time of Research

Understanding the time of research is when this research is done. While understanding the location of research is where the actual research done and where the actual researchers capture the state of the objects being studied. While the sense of time research is when the current research was conducted.

The time of the research was conducted in March until May 2017, while the place being the research is Tax Office KPP X.

3.6 Data Analysis Method

After the data collected the authors do an analysis of data that has been described by using descriptive and verification methods.

1) Descriptive Analysis
   Descriptive research is used to describe how the effectiveness of self assessment system implementation and modernization of tax administration affect the quality of tax service. The data obtained are then analyzed to obtain a conclusion.
2) Verifikatif Analysis
   According Umi Narimawati (2010: 46) definition of data analysis verifikatif is:
   "The data that has been collected through questionnaires will be processed with a quantitative approach."
   Verifikatif analysis in this study by using data analysis tools using the help of software SPSS (Statistical Product and Service Solutions). The definition of SPSS according to Iyan Andriana (2009: 1) is as follows:
   "A computer software that is used as a tool in the processing of statistical data quickly, precisely and have a reliable resistance".

3.7 Data Testing Method

Hypothesis testing using multiple regression model must be able to meet the classical assumption test. It aims to avoid biased estimation because not all data can apply regression model.

3.7.1 Test Validity

According to Arikunto (2013: 211) the definition of validity test is as follows: "A measure showing the levels of validity or validity of an instrument. A valid instrument means the measuring instrument used to get the data (measure) is valid ".

3.7.2 Test Reliability

According Sujarweni and Endrayanto (2012: 186) reliability (reliability) is as follows: "The size of a respondent's stability and consistency in answering questions relating to construct questions is the dimension of a variable and arranged in a questionnaire form".

3.7.3 Normality Test

According to Husein Umar (2011: 182) states that:

"The normality test is to find out whether the dependent variable, independent or both are normally distributed, close to normal or not".

Test the normality of this research data using Kolmogorov-smirnov Test. With decision-making based on probability (Asymtotic Significance). According Singgih Santoso (2002: 393) is as follows:

1) "If probability> 0.05 then the distribution of the population is normal.
2) If probability <0.05 then not normally distributed ".

Visual testing can also be done with the normal image method Probability Plots in the SPSS program. The basis for decision making according to Singgih Santoso (2002: 322) is as follows:

1) "If the data spreads around the diagonal line and follows the direction of the diagonal line, it can be concluded that the regression model meets the assumption of normality.

2) If the data spreads far from the diagonal line and does not follow the direction of the diagonal line, it can be concluded that the regression model does not meet the assumption of normality ".

In addition the normality test is used to know that the data taken comes from a normally distributed population. The test used to test the normality was Kolmogorov-Smirnov test. Based on this sample we will test the null hypothesis that the sample is from a normally distributed population against the counter-hypothesis that the population is not normally distributed.

3.7.4 Multicolinearity Test

According to Husein Umar (2011: 177) states that:

"Multicollinearity test is to find out whether the regression model found a correlation between independent variables (independent variables)".

3.7.5 Heteroscedasticity Test

According to Husein Umar (2011: 179) states that:

"Heteroskedasticity test is a test conducted to determine whether in a regression model there is a variant inequality of the residual of an observation to another observation".

3.8 Design Analysis

Umi Narimawati (2010: 41) states that:

"The design of analysis is the process of searching and systematically compiling data that has been obtained from field observations, and documentation by organizing data into categories, describing into units, synthesizing, composing into patterns, choosing which is more important and Which will be studied and made conclusions so easily understood by ourselves and others.

"The analysis that researchers use to the data that has been described by using descriptive analysis method (qualitative) and verifikatif (quantitative) with quantitative approach. Sugiyono (2012: 8) defines the qualitative analysis as follows:

3.8.1 Multiple Linear Regression Analysis

Regression lines according to Andi Supangat (2010: 352) are as follows:

"The regression line (line of the best fit / estimate line) is a line drawn between the points (scatter diagram) in such a way that it can be used to estimate the magnitude of one variable based on another variable, and can also be used for Know the kind of correlation (positive or negative) ".

3.8.2 Correlation Coefficient Analysis

Andi Supangat (2010: 339) explains that:

"The correlation coefficient is the level of relationship between two or more variables. Furthermore Umi Narimawati (2010: 49) explains that the correlation test is used to determine whether or not the relationship between variables X and Y ". Analysis of correlation coefficient used is as follows:

3.8.2.1 Partial Correlation Analysis

Definition of partial correlation by Jonathan Sarwono (2011: 89) is as follows:

"Partial correlation is a correlation between two variables when the influence of one or more related variables that act as the third variable is controlled or partialized. The goal is to obtain a unique variant in the relationship between the two variables that are correlated and eliminate variants of the third variable that can affect the relationship of the two variables. Relationships between variables are linear and data must be normally distributed ".

3.8.2.2 Multiple Correlation Analysis

According to Andi Supangat (2010: 340):

"Multiple correlation analysis can measure the degree of relationship between two or more variables".

According Umi Narimawati (2010: 49) provisions for the correlation coefficient is as follows: Correlation coefficient has value $-1 \leq r \leq +1$ where:

a. If $r = +1$, then the correlation between the two variables is said to be very strong and unidirectional, meaning that if X rises by 1 then Y will also rise by 1 or vice versa.
b. If $r = 0$, then the relationship between the two variables is very wide or there is no relationship at all.

c. If r = -1, then the correlation between the two variables is very strong and counterclockwise, meaning that if X rises by 1 then Y will decrease by 1 or vice versa.

3.8.2.3 Coefficient of Determination Analysis

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

3.9 Hypothesis Testing Method

According Dantes (2012: 164) the definition of hypothesis is as follows: "A presumption or assumption that must be tested through data or facts obtained through research".

According to opinion M. Iqbal Hasan (2013: 54), "Hypothesis Testing is a procedure that will produce a decision, namely the decision to accept or reject the hypothesis terebut". Hypothesis is an important part in a study, because with the hypothesis, research becomes more directed. The hypothesis can be used as a guide to further investigation. Therefore, the hypothesis must be verified by statistical tests.

The hypothesis to be tested in this research is the presence or absence of positive and significant influence of Implementation Self Assessment System (Variable X1) and Modernization of Tax Administration (X2) as independent variable with Quality of Tax Service (Variable Y) As dependent variable. Multiple linear analysis was done by coefficient of determination test, t test, and F test. Regression model in this research as follows:

According Santoso (2010: 300) hypothesis testing is used to determine the influence of together independent variables against the bound variables. To find out significant or not, then used probability of 5% (α = 0.05).

1. If sig> ά (0,05), then H0 received H1 is rejected.
2. If sig <ά (0,05), then H0 rejected H1 accepted.

1) Partial Testing

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

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research Results

4.1.1 Description of Research Results

This research is conducted at Tax Office KPP X by spreading the questionnaire / research questionnaire to taxpayers who conduct activities in KPP Pratama Majalaya. The number of respondents who became the subject of research as many as 100 respondents, this number has been in accordance with the calculation of sampling using slovin formula. So the data in this study is the primary data ordinal, which then the data is transformed into interval data before being processed in SPSS.

4.1.1.1 Characteristics of Respondents

Respondents in this study are taxpayers in the area of KPP Pratama Majalaya. The following is a description of the identity of the study respondents consisting of sex, age, last education.

4.1.2 Test Results Validity and Reliability Test

4.1.2.1 Validity

This validity test is used in order to know the validity or accuracy of the measuring instrument. A measuring instrument will be declared valid or valid if it has a validity coefficient value greater than the critical point of 0.3. The test was calculated using SPSS software with test result stated that all question instruments used were declared valid.

4.1.2.2 Reliability

Reliability test in this research using Split Half method that is to use technique of split second, to test the reliability of measuring instrument. Variables will be said to be reliable if the variable has a value of reliability coefficient greater than 0.7. Results obtained from the calculation using SPSS is obtained all variables greater than 0.7 so that the measuring instruments used are stated reliable.

Based on the results of validity and reliability testing described above, the authors conclude that the total number of questions used in this study has been tested (valid and reliable) so that all questions are feasible instrument used as a measuring tool of research.

4.1.3 Descriptive Analysis

4.1.3.1 Respondents Response Picture On Implementation Effectiveness Self Assessment System (X1)

Variable Effectiveness Implementation Self Assessment System formed by 5 questions, the following presented the results of descriptive analysis and based on frequency distribution approach, percentage and percentage score. Questionnaire data processing was taken 2 questions from wide availability indicator and flexible access obtained percentage of 65,1%, the value stated that wide availability and flexible access at KPP Majalaya is quite enough.

4.1.3.2 Description of Respondents Response Regarding Tax Administration Modernization (X2)

Variable Modernization Tax Administration formed by 5 questions, the following presented the results of descriptive analysis and based on frequency distribution approach, percentage and percentage score. Questionnaire conducted data processing taken 1 question from organizational restructuring indicators obtained percentage of 63.4%, the value states that organizational restructuring in KPP Majalaya is quite enough.

4.1.3.3 Respondents Response Picture Regarding Service Quality (Y)

Variable Quality of Service formed by 8 questions, the following presented the results of descriptive analysis and based on frequency distribution approach, percentage and percentage score.

Questionnaires were taken 2 questions from indicators tangibles (direct evidence) obtained percentage of 64.8%, the value states that tangibles (direct evidence) in Majalaya KPP is quite enough.

4.1.4 Effect Analysis Effectiveness Implementation Self Assessment System (X1) and Modernization Tax Administration (X2) on Service Quality (Y)

To find the influence of Implementation Effectiveness Self Assessment System and Tax Administration Modernization on Service Quality, will be analyzed by using multiple linear regression analysis which then continued with correlation test, coefficient of determination and partial hypothesis testing.

4.1.4.1 Classical Assumption Testing

Before the formation of the regression model, the assumption test is first conducted so that the model formed gives unbiased estimation. Tests to be used in this study is the test of normality, multicollinearity and heteroscedasticity.

a) Normality Test Result

Normality test aims to test whether the residue regression model has a normal distribution or not. A good regression model is one that has a normal or near-normal distribution of data. The testing tool used by the author is by using Kolmogorov Smirnov test. In this case to find out whether the distributed residual is normally distributed if the significance value is more than 0.05.

Results obtained from the calculation using SPSS Kolmogorov-Smirnov test of 0.286 and greater than 0.05, because the significance value of Kolmogorov-Smirnov test is greater than 0.05 it can be concluded that the regression model has met the assumption of normality.

b) Multicollinearity Test Results

Miltikolinearity test is to know the strong correlation between independent variables, the condition where the regression model found a perfect correlation or near perfect between independent variables. In a good regression model there should be no perfect or near perfect correlation between the independent variables (correlation 1 or near 1). To find out a regression model free from multicolinearity, that has VIF (Variance Inflation Factor) value less than 10 and has Tolerance number more than 0,1.

The results obtained from the calculation of SPSS tolerance values of both independent variables> 0.1 and VIF values of all variables <10. Thus it can be concluded that there is no multicollinearity in the data.

c) Heteroscedasticity Test Result

The purpose of the heteroscedasticity test is to test whether in the regression model there is a variance inequality of the residual from one observation to another. A good regression model is no heterokedastisitas. The basis for the decision is:

- If there is a particular pattern, such as the points that exist form a certain pattern that regular (wavy, widened and then narrowed), then heteroscedasticity
- If there is no clear pattern, such as points spreading above and below the number 0 on the Y axis, there is no heteroscedasticity Results obtained from the graph scatterplot seen that the points spread randomly and spread evenly both above and below the number 0 on the Y axis it states no heterokedaktisitas occur in the regression model.

4.1.4.2 Multiple Linear Regression Analysis

Multiple linear regression analysis is used to estimate the coefficients of linear equations, including one or two independent variables that can be used appropriately to predict the value of the dependent variable, in this case the variable Effectiveness of Self Assessment System Implementation and Tax Administration Modernization on Service Quality, linear equations The multiple will be formed are:

$$Y = b_0 + b_1X_1 + b_2X_2$$

Information :
Y = Value of Service Quality Assessment
X1 = Effectiveness of Self Assessment System Implementation
X2 = Modernization of Tax Administration
B0 = Constant
B1, b2 = Regression Coefficients

From the calculation of regression that has been processed above, then obtained by linear regression equation as follows:

$$Y = 8.103 + 0.612X1 + 0.641X2$$

The coefficients contained in the above equation can be explained as follows:

- B0 = 8.103 This means that if both independent variables (X) are constant (zero) then Quality of Service (Y) will be worth as much as 8,103.
- B1 = 0.612 This means that if the effectiveness of Self Assessment System (X1) is increased by one and the other variable is constant, then Service Quality (Y) will increase by 0.612.
- B2 = 0.641 This means that if the Modernization of Tax Administration (X2) increases by one and the other variables are constant, then Service Quality (Y) will increase by 0.641.

4.1.4.3 Correlation Analysis

Correlation analysis serves to find strong relation between independent variable (X) with dependent variable (Y). The relationship between the Effectiveness of Self Assessment System Implementation with Quality of Service is equal to 0.547 including in a moderate relationship because it is in the range of 0.40-0,599, the value of correlation marked positive indicates that the relationship occurs is unidirectional, which means the better the effectiveness of the implementation of self assessment system then Will be followed by the higher quality of tax services. While the relationship between Tax Administration Modernization with Quality Tax service is equal to 0.645 included in a strong relationship because the better modernization of tax administration will be followed also by the higher quality of tax services.

4.1.4.4 Coefficient of Determination

To see the influence of each independent variable to the dependent variable, calculations are performed using the formula Beta x Zero Order.
Based on the above calculation, it is known that the biggest influence of 32.2% comes from the variable of Tax Administration Modernization while the Self Implementation Self Assessment System has only an effect of 17.7%.

4.1.4.5 Testing Partial Hypothesis (t test)

Testing of partial hypothesis (t-test) is done to prove whether Effectiveness of Self Assessment System Implementation and Tax Administration Modernization partially significant effect on Service Quality by using SPSS program, obtained the result as follows:

The statistical hypothesis partially to be tested in this study are as follows:

- Ho: β1 = 0, Effectiveness Implementation Self Assessment System has no significant effect on Service Quality.
- Ha: β1 ≠ 0, The Effectiveness of Self Assessment System Implementation has a significant effect on Service Quality.
- Ho: β2 = 0, Tax Administration Modernization has no significant effect on Service Quality.
- Há: β2 ≠ 0, Tax Administration Modernization has a significant effect on Service Quality. The significance level (α) of 5%, dk = (n-k-1) 100-2-1 = 97, with the 2-party test to obtain t-table of -1.985 or 1.985.

4.2 Discussion

4.2.1 Effect Effectiveness Implementation Sef Assessment System on the Quality of Tax Service

Based on the result of research indicate that there is correlation between effectiveness of self assessment system implementation to service quality of tax is equal to 0,547. The value of 0.547 according to Sugiyono (2014: 184) is at the interval of 0.40 - 0.599 including the strong category with a positive value. So it can be seen that there is a strong positive relationship between the knowledge of tax rules with the awareness of paying taxes, where the better the knowledge of tax rules will be followed the better the awareness of paying taxes.

In testing the hypothesis can be seen that thitung for influence the effectiveness of the implementation of self assessment system (X1) of 4,033 with the value of ttable of 1.985. Because the tcount is greater than ttable (4,033> 1,985) then H0 is rejected and Ha is accepted, meaning significant. From titung value can be explained that basically the implementation of self assessment system apparently affect a taxpayer to be more obedient to the obligations of taxation.

The amount of influence effectiveness of the implementation of self assessment system to the quality of tax services that amounted to 17.7% and the rest of 82.3% is a contribution of other variables not examined in this study.

In addition, the phenomenon that occurs in Tax Office KPP X according to (Miraj Sidik, 2017) there are still taxpayers who have not been aware of paying taxes because many factors that affect it is the lack of knowledge, lack of good faith of the taxpayer, a very detailed procedure Which makes Taxpayer difficult to understand, and information technology that is not widely known by the Taxpayer in KPP X.

The results of research also supported by the theoretical foundation in the previous discussion states that with the increased effectiveness of the implementation of self assessment system through the holding of socialization by tax officials will have a positive impact on the taxpayer's awareness to pay taxes. With intensive and continuous tax counseling will improve the understanding of taxpayers about the obligation to pay taxes as a form of national mutual cooperation to raise funds for the benefit of government financing and national development (Siti Kurnia Rahayu, 2010: 41).

From the analysis results can be concluded that the higher the level of influence effectiveness of the implementation of self assessment system then the implementation of taxation obligations better so as to increase awareness of paying taxes.

So that a good suggestion to be done by KPP X that is KPP must more often do counseling socialization of taxation intensively and continuously so that will improve understanding of taxpayer about obligation to pay taxes,

4.2.2 Effect of Tax Administration Modernization on the Quality of Tax Service

Result of research indicate that there is correlation between modernization of tax administration to service quality of tax is equal to 0,645. Value 0.645 according Sugiyono (2014: 184) is at the interval of 0.40 - 0.599 including strong category with a positive value. So it can be seen that there is a strong positive relationship between the modernization of tax administration with the quality of tax service, where the better the modernization of tax administration will be followed the better the quality of tax services.

In testing the hypothesis can be seen that the value of t count for the modernization of tax administration (X2) amounted to 6.231 with the value of ttable of 1.985. Because tcount is bigger than ttable (6,231> 1,985) then H0 is rejected and Ha accepted, meaning modernization of tax administration can be influenced significantly. This proves that the modernization of tax

administration has a positive and significant impact on the quality of tax service that is the modern tax administration system which includes the organizational structure, the utilization of communication technology and information in the improvement of business processes, the improvement of human resources management and the implementation of good governance as a whole well done.

The amount of influence of tax administration modernization on the quality of tax service that is equal to 32.2% and the rest of 67.8% is a contribution of other variables not examined in this study.

Problems that occur include in the use of e-filling facilities, e-filling tax is a form of administrative modernization of the Directorate General of Taxation (DJP) as a means of delivering the Notice (SPT) online through through the network e-filling tax web sites from DJP or service providers apps designated DJP. It is intended that taxpayers no longer need to fill out the SPT manually and come to the KPP to deliver his SPT with a long queue that takes a lot of time.

The results of the research also supported by the theoretical foundation in the previous discussion states that the problem of tax administration modernization related to the online e-filling system related to the internet network problem, to overcome the internet network problem, provided service of e-filing facility at each tax office. In addition to the socialization and education for Taxpayers (Mekar Satria Utama, Director of Counseling, Services and Public Relations, 2013).

From the analysis results can be concluded that the higher the level of modernization of tax administration that is executed the better the quality of tax services. Utilization of new technology in the world of taxation must be accompanied by the ability and expertise in running the new technology. As in using the online system, the taxpayer must know how to use it, and it takes the name of the socialization of the officers. A good suggestion to be done by KPP X is that KPP officers should increase the socialization of taxation, especially related to online system, in order for taxpayers to know the latest online system at this time.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of data analysis and discussion that has been explained previously about the Effect of Implementation Effectiveness Self Assessment System and Tax Administration Modernization of the Quality of Tax Service, the conclusion is as follows:

1. The effectiveness of the implementation of the self assessment system has a significant effect on the quality of tax services in the Tax Office KPP X. The effectiveness of the implementation of the self-assessment system is influential due to the implementation of tax obligations by the taxpayer voluntarily and in accordance with the provisions of applicable tax laws and regulations.
2. Modernization of tax administration significantly affect the quality of tax services in the Tax Office Primary Majalaya. This is because the modernization of tax administration can increase the trust and compliance of taxpayers with excellent service, so that the society more comfortable and can improve the effectiveness of tax revenue itself.

5.2 Suggestions

Based on the results of research and conclusions that have been presented, the authors will propose suggestions in the hope that it can be beneficial to all interested parties. There are also suggestions that will the author point out is.

5.2.1 Operational Suggestions

1) In implementing the tax collection, there needs to be a clear socialization related to the new system, the socialization of self assessment system submitted by the officers of tax office KPP X must be clear and can be understood by the taxpayer, with the socialization is expected to increase awareness of the taxpayer To pay taxes.
2) Utilization of new technology in the world of taxation must be accompanied by the ability and expertise in running the new technology. As in using the online system, the taxpayer must know how to use it, and it takes the name of the socialization of the officers. Tax officers in providing services to taxpayers must be more timely in the settlement as in the management of NPWP, the processing of income tax must be in accordance with the

time promised officers / taxpayers to taxpayers feel tax officers can be trusted. Improve the quality of taxi waiters in an effort to increase the willingness to pay taxpayers in the tax office.

5.2.2 Academic Suggestions

1) For further research to add other variables that allegedly can affect the intensity in the implementation of self assessment system and modernization tax administration allegedly can facilitate the taxpayers to conduct transactions or tax payments.

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Table 3.1
Operasionalization of Variables

Variable	Concept	Indicator	Scale	Questionnaire Number
X1: Effect of Effectiveness of Self Assessment System Implementation	Self Assessment system is a tax collection system that authorizes taxpayers to determine for themselves the amount of tax payable (Mardiasmo, 2013: 7).	Indicator of System Usage According to Hendi Haryadi (2009: 53) Indicator used in this research: 1. Extensive availability and flexible access 2. Comprehensive and simple security	Ordinal	1, 2 3
X2: Modernization of Tax Administration	Modernization of tax administration is a change of administrative system in taxation that will impact on services received by the taxpayer (Diana Sari, 2013: 14)	Indicator modernization of tax administration 1) Restructuring the organization 2) Improvement of business processes through the utilization of communication and information technology 3) Improvement of HR management 4) Implementation of good governance (Siti Kurnia Rahayu, 2010: 110)	Ordinal	4 5, 6 7 8
Y: Quality of Tax Service	The quality of tax service is one of the things that increase the taxpayer's interest in fulfilling its tax obligations and it is expected that the tax service officer must have good competence related to all matters related to taxation in Indonesia (I Gede Putu Pranadata, 2014)	The service quality indicators lie in the five dimensions of service quality: 1) Tangibles (direct evidence) 2) Reliability (reliability) 3) Responsivieness (Responsiveness) 4) Assurance (guarantee) 5) Emphaty (empathy) (Parasuraman, Zeithlm, and Berry quoted by Tjiptono, 2011: 69)	Ordinal	9, 10 11, 12 13, 14 15 16

Table 3.2
Respondents Response Criteria

No	% Total score	Criteria
1	20.00%-36.00%	Not good
2	36.01%-52.00%	Not good
3	52.01%-68.00%	Enough
4	68.01 – 84.00%	Good
5	84.01% - 100%	Very good

Sourse: Umi Narimawati (2010:85)

Tabel 4.3
Validity Test Results

Variable	No.P	Coefficient of Validity	Critical point	Conclusion
Self Assesment system	1	0,867	0,300	*Valid*
	2	0,877	0,300	*Valid*
	3	0,848	0,300	*Valid*
Tax Administration Modernization	4	0,783	0,300	*Valid*
	5	0,762	0,300	*Valid*
	6	0,750	0,300	*Valid*
	7	0,811	0,300	*Valid*
	8	0,758	0,300	*Valid*
Quality of Tax Service	9	0,817	0,300	*Valid*
	10	0,833	0,300	*Valid*
	11	0,646	0,300	*Valid*
	12	0,491	0,300	*Valid*
	13	0,416	0,300	*Valid*
	14	0,572	0,300	*Valid*
	15	0,383	0,300	*Valid*
	16	0,726	0,300	*Valid*

Source: Results of SPSS processing

Table 4.4
Recap Test Results Reliability Measures

No	Variable	*Alpha Cronbach's*	Critical Point	Conclusion
1	*Self Assesment System*	0,781	0,700	Reliabel
2	Tax Administration Modernization	0,823		Reliabel
3	Quality of Tax Service	0,771		Reliabel

Source: Results of SPSS processing

Table 4.6
Respondents Response Regarding Extensive Availability Indicators and Flexible Access

No	Questionnaire Item		Score *(Likert Scale)*					Actual Score	Ideal Score	Persentase (%)
			5	4	3	2	1			
1	Does the Self Assessment System make it easy to pay the tax payable?	F	1	27	68	4	0	325	500	65,0%
		%	1,0	27,0	68,0	4,0	0,0			
2	Does the Self Assessment System provide convenience and save time in managing taxpayer payments?	F	1	26	71	2	0	326	500	65,2%
		%	1,0	26,0	71,0	2,0	0,0			
Total Accumulation								**651**	**1000**	**65,1%**

Source: Results of questionnaire processing, 2017

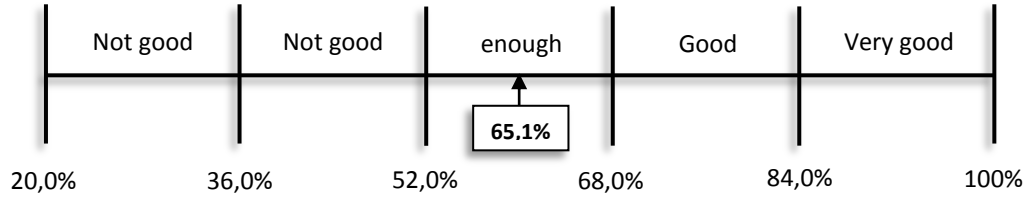


Chart 4.1
Continuous Broadband and Broadband Access Indicator Lines

Table 4.20
Normality Test Regression Model

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	2,991620
Most Extreme Differences	Absolute	,099
	Positive	,058
	Negative	-,099
Kolmogorov-Smirnov Z		,985
Asymp. Sig. (2-tailed)		,286

a. Test distribution is Normal.

b. Calculated from data.

Source: Results of processing (output) SPSS

Table 4.21
Multicolinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Self Assesment	,801	1,249
	Modernisasi Administrasi Pajak	,801	1,249

a. Dependent Variable: Kualitas Pelayanan Pajak

Source: Results of processing (output) SPSS

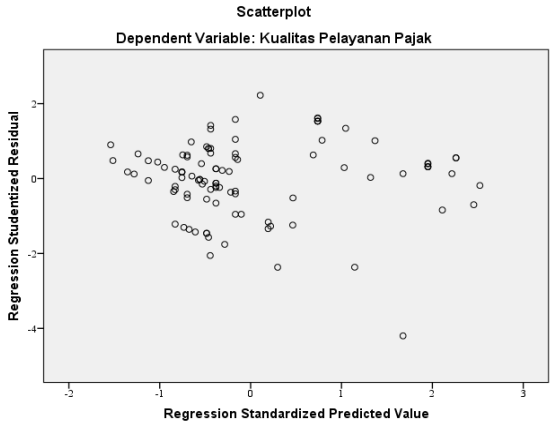


Chart 4.15
roscedasticity Test

Table 4.22
Estimation Results of Regression Equation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,103	1,477		5,485	,000
	Self Assesment	,612	,152	,324	4,033	,000
	Modernisasi Administrasi Pajak	,641	,103	,500	6,231	,000

a. Dependent Variable: Kualitas Pelayanan Pajak

Source: Results of processing (output) SPSS

Table 4.23
Multiple Correlation Coefficient

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,707[a]	,499	,489	3,022304

a. Predictors: (Constant), Modernisasi Administrasi Pajak, Self Assesment

b. Dependent Variable: Kualitas Pelayanan Pajak

Source: Results of processing (output) SPSS

Table 4.24
Partial Correlation Coefficient

Correlations

		Kualitas Pelayanan Pajak
Self Assesment	Pearson Correlation	,547
	Sig. (2-tailed)	,000
	N	100
Modernisasi Administrasi Pajak	Pearson Correlation	,645
	Sig. (2-tailed)	,000
	N	100

Source: Results of processing (output) SPSS

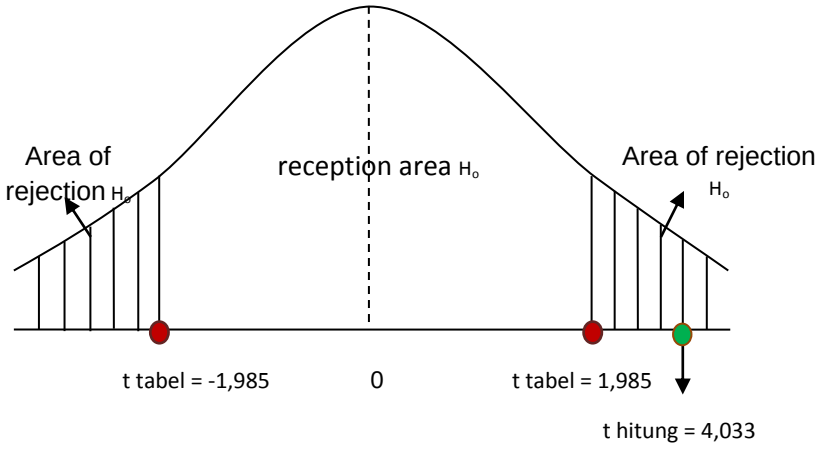


Chart 4.16
Graph of Rejection and Acceptance of Variable Variables Effectiveness of Self Assessment System (X1) Implementation on Service Quality (Y)

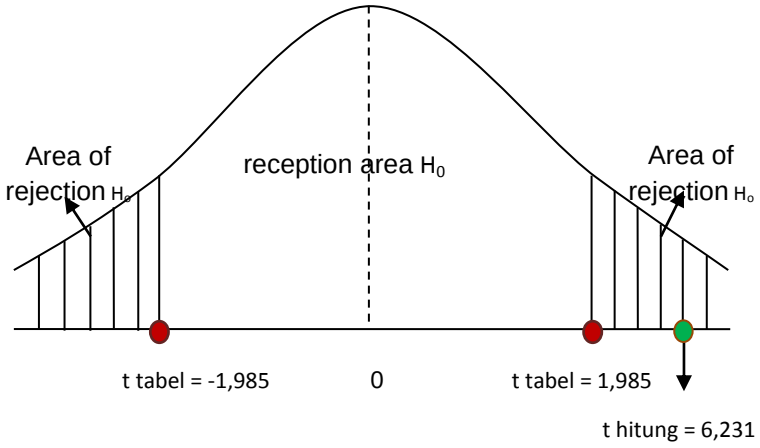


Chart 4.17
Graph of Rejection and Acceptance Ho Variable Tax Administration Modernization (X2) on Quality of Service (Y)