REALIZATION OF TAX REVENUE AFFECTED BY THE IMPLEMENTATION OF SELF ASSESSMENT SYSTEM AND TAX COLLECTION (Case Study In KPP Pratama Sumedang Period 2015-2017)

By

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ABSTRACT

Implementation of self assessment system and tax collection is still an important factor in determining the realization of tax revenue in KPP Pratama Sumedang. Increased implementation of self assessment system and tax collection has not been matched by an increase in tax revenue realization. This study aims to determine the amount of tax revenue realization influenced by self assessment system and tax collection in KPP Pratama Sumedang.

The method used in this research is descriptive and verifikatif with quantitative approach. Sampling method in this research is using nonprobability sampling technique that is saturated sample or often called total sampling. Unit of analysis in this research is KPP Pratama Sumedang. This study uses multiple regression analysis techniques with the help of SPSS Software program.

Based on the result of the research by using hypothesis test, show that the tax revenue realization is influenced by the implementation of self assessment system and tax collection. The result of the study show that the realization of tax revenue tends to be more influenced by tax collection.

Keywords: Tax Revenue Realization, Self Assessment System, Tax Collection

I. INTRODUCTION

1.1 Background Research

The government continues to strive for all things to realize the independence and well-being of a nation or state in the framework of financing national development, namely by digging up sources of funds originating in the country in the form of tax (Waluyo, 2011:2). The role of tax in increasing state revenues requires every aspect to participate in achieving the target of state revenue (Yessi Arisandi, 2015). All efforts and new breakthroughs need to be enhanced by the Government of Indonesia so that the realization of state revenues from the taxation sector can increase both from the subject and the tax object in the country (Gunadi, 2012). In order to increase state revenues from the taxation sector, the Indonesian government through the Directorate General of Taxes continues to implement and seek new breakthroughs to optimize the realization of state revenues in the tax sector through policies issued (Siti Kurnia Rahayu, 2017:100).

In order to achieve optimal tax revenue in Indonesia, it is expected that all taxpayers should carry out their tax obligations by filling out an SPT based on honesty and not misusing the trust that has been given by the state to each taxpayer (Siti Kurnia Rahayu, 2017:62). The implementation of the self-assessment system that is enacted requires active taxpayer participation in carrying out and fulfilling all tax obligations that require high taxpayer compliance (Sofyeti Misman, 2016).

Fiscus has sought various things to maximize tax revenue, including among others by conducting a tax collection action (Chairil Anwar Pohan, 2017:219). Liquefaction or delinquent tax debt is one of the important objectives of the enactment of this law, the tax collection efficient and effective is an

appropriate means to achieve the maximum tax revenue target (Diana Sari, 2013:264). Tax collection activities is not an easy task to do, implementation is very difficult in the field because tax officials should deal directly with taxpayers who have a variety of different types of characters (Derlina, 2013).

Based on the description above explanation, the authors are interested in taking the title "**Tax Revenues Influenced By Self Assessment System Implementation and Tax Collection**".

1.2 Problem Formulation

Based on the background above, the problem in this study is assumed as follows:

1) How much Realization of Tax Revenue is affected by the Self Assessment System.
2) How much Realization of Tax Revenue is affected by Tax Collection.

1.3 The Intent and Purpose of The Study

1.3.1 Intent of The Study

This research is intended to find a related truth about the Realization of Tax Revenues Affected by the Implementation of Self Assessment System and Tax Collection using data obtained and empirical tests, in order to solve problems.

1.3.2 Purpose of The Study

Based on the formulation of the problem above, the purpose of this study as follows:

1) To determine the amount of Tax Revenues were affected by the Self Assessment System.
2) To determine the amount of Tax Revenues were affected by the Tax Collection.

1.4 Usefulness Research

1.4.1 Practical Usefulness

The expected practical uses of the information that will be collected in this study are as follows:

a. Tax Office
   The results of this study are expected to be useful for the Tax Service Office as input and consideration in making decisions to solve problems as described in the background and to find out how to achieve the tax revenue target by increasing the implementation of the self assessment system and tax collection actions.
b. Reader
   The results of this study are expected to be used as reference material for further researchers relating to the realization of tax revenues that are influenced by the implementation of the self assessment system and tax collection.

1.4.2 Academic Usefulness

Academic use is scientific development where this research can be useful as follows:

a. Science Development
   The results of this study are expected to be useful as a means to increase knowledge and insight in the application of theories obtained in lectures with the actual conditions that occur in the field, as well as for the development of knowledge related to the realization of tax revenues that are influenced by the implementation of self assessment system and tax collection.
b. Other Academic Parties
   The results of this study are expected to provide knowledge and information or references needed for the development of further knowledge regarding tax science related to the realization of tax revenues that are affected by the implementation of the self assessment system and tax collection.

II. REVIEW OF REFERENCE, DISCUSSION FRAMEWORK AND HYPOTHESIS

2.1 Review of Reference

2.1.1 Self Assessment System

2.1.1.1 Definition Self Assessment System

The definition of Self Assessment System according to Fidel (2010: 11) is as follows:

"Self Assessment System is a tax collection that gives authority and trust, as well as responsibility for each taxpayer to carry out its obligations in calculating, calculating, paying, and reporting on the amount of tax that must be paid through a Notice (SPT) in accordance with the time period set ".

2.1.1.2 Indicator of Self Assessment System

Indicators Self Assessment System in this study using the rationale for Kurnia Siti Rahayu (2017: 114) which says that:

"Reporting is carried out by the Taxpayer where the Notice has a function as a means for taxpayers used in reporting as well as to give responsibility for calculating the amount of tax actually owed. In addition, the Notification Letter or commonly abbreviated as SPT is used as a means to report payments or repayment of taxes whether done by the taxpayer himself or through a mechanism of deduction and collection carried out by a third party, reporting assets and liabilities, and payment from cutters or collectors about deduction and also the tax collection that has been done ".

2.1.2 Tax Collection

2.1.2.1 Definition of Tax Collection

The definition of Tax Collection according to Sardana (2014: 141) is as follows:

"Tax Collection is an action taken by a tax officer so that the Tax Payer repays the tax debt and tax collection fees by reprimanding or warning, carrying out instant billing and at the same time, notifying the Forced Letter, proposing prevention, carrying out seizure, carrying out hostage taking, selling goods that have been confiscated "

2.1.2.2 Indicator of Tax Collection

The Tax Collection Indicator in this study uses Chairil Anwar Pohan's rationale (2017: 164), namely:

"Tax collection actions must be balanced with the disbursement activities. These billing actions include:

a. Reprimand letter

Tax payable that is not repaid after 7 (seven) days from the payment due date, will be issued a warning letter.

b. Forced letter

Forced letters are warrants used to pay tax debts and tax collection fees. A taxpayer who has a tax debt after 21 (twenty one) days from the date of the repayment is not paid, is issued a Forced Letter notified by the Tax Bailiff with the burden of tax collection with a Forced Letter of Rp. 50,000.00 (fifty thousand rupiah).

c. Sita letter

If after the expiration of 2 x 24 (twice twenty four) hours after the Forced Letter is notified to the Tax Insurer and the debt payable is not repaid by the Tax Insurer, the Officer issues an Order to Conduct Foreclosure ".

2.1.3 Tax Revenue

2.1.3.1 Definition of Tax Revenue

According to Sakti Nufransa Wira (2015: 4) Tax Revenue is as follows:

"All State Revenues derived from Income Tax, Value Added Tax, Sales Tax on Luxury Goods, Land and Building Tax, Land and Building Rights Acquisition Fees, Excise and other taxes ".

2.1.3.2 Indicator of Tax Revenue

Tax Revenue indicators in this study using the rationale Haula Rosdiana and Edi irianto (2011: 1) as follows:

"Effectively target and realization will greatly affect the admissibility of tax revenues".

2.2 Framework

2.2.1 Linkage between Self Assessment System and Realization of Tax Revenue

According to Mardiasmo (2016: 26), it is expected that improving the application of the principle of self assessment in an accountable and consistent manner can increase state revenues in the tax sector.

According to Melisa, Srikandi and Achmad (2015) in their study said that the independent variables consisting of the number of registered PKP, Period SPT, and SSP which are concrete manifestations of the implementation of the self assessment system have a significant effect on tax revenue.

The results of research conducted by Putri Sigaraning Ati (2013) stated that the application of self assessment systems proxied by Registered Taxpayers and SPT reported to have a significant effect on Tax Revenue at the Jember Primary Tax Service Office.

Based on these explanations, it can be said that the Realization of Tax Revenue is influenced by the implementation of the Self Assessment System.

2.2.2 Linkage between Tax Collection and Realization of Tax Revenue

Tax collection both passive billing and active billing is carried out by the Directorate General of Taxes to increase tax revenue. By carrying out tax collection actions both passively and actively, it is expected that the disbursement of tax arrears caused by taxpayers who do not comply with the material aspects of tax regulations can be realized. This will provide an increase in tax revenue (Siti Kurnia Rahayu, 2017: 297).

The same thing was also expressed by Putu Putra Mahendra and I Made Sukartha (2014) in his research which stated that tax collection had a positive effect on tax revenue.

Reida Wulan's research results Hudany (2015) also revealed the same thing, in his research stated that tax collection has a significant effect on tax revenue.

According to Hazra, Sifrid and Victorina (2015) in his research said that the collection of taxes with Reprimand and Forced Impact on tax revenue at KPP Pratama Bitung is a reduced bill on tax receivables which means increasing tax revenue which also affects the level of achievement of the target of Primary Tax Offices. Bitung as a whole.

Based on this explanation, it can be said that the Realization of Tax Revenue is affected by the Tax Collection action.

2.3 Hypotesis

Based on the study of theory, previous research and framework above the researcher hypothesis as follows:

H_1: Realization of Tax Revenue is influenced by the Self Assessment System.

H_2: Realization of Tax Revenue is influenced by Tax Collection.

III. RESEARCH METHODS

3.1 Research Methods Used

The method that the author will use in this research is descriptive analysis method with a quantitative approach. Judging from the relationship between the variables, namely the variable self assessment system and tax collection on the realization of tax revenue, the type of research used is verification research.

3.2 Operationalization of Variables

In accordance with the chosen research title namely Realization of Tax Revenue Affected By Implementation of Self Assessment System and Tax Collection, the variables that will be explained in this study are as follows:

1) Independent Variables (Variables X1 and X2)
   Definition of Independent Variables according to Uma and Roger (2017: 79) defines the independent variables as follows:
   "Independent variables are variables that affect the dependent variable, either positively or negatively".
2) Dependent Variable (Variable Y)
   The definitions of dependent variables according to Uma and Roger (2017: 77) are as follows:
   "Dependent variable is a variable that is the main concern of researchers. In other words, the dependent variable is the appropriate main variable in the investigation ".

3.3 Sources and Data Collection Techniques

3.3.1 Data Source

Sources of data taken in this study are secondary data sources, where the data obtained by the author is data obtained indirectly, namely data on the Implementation of Self Assessment System in the form of reported Notification, Tax Collection data conducted by Reprimand, Forced Mail and Sita Letter and the amount of state revenue derived from tax or Realization of Tax Revenue at KPP Pratama Sumedang.

3.3.2 Data Collection Technique

Data collection methods used in this study are as follows:

1) Field Research (Field Research)

At this stage, the author uses secondary data in the form of documents contained in the Sumedang Primary KPP. The data is obtained by:

a. Observation (Direct Observation)
   Observation is done by observing activities related to research variables in Sumedang Primary KPP.
b. Interview
   In this interview technique, the researcher conducts a question and answer to the resource person who can provide data or information related to the variables studied. This information is related to the

variable self-assessment system and tax collection that affect the realization of tax revenue at the Sumedang Primary Tax Office.

c. Documentation
Data collection is done by reviewing the documents contained in the Sumedang Primary KPP which relate to the variables in this study.

3.4 Population, Sample and Place and Time of Research

3.4.1 Population

The population in this study is the data collected in the form of data for the last 3 years (2015-2017) at the Pratama Sumedang Tax Service Office, which is 36 monthly data regarding the implementation of the Self Assessment System in the form of data on the number of Notification reported, the amount of disbursement on collection taxes made by Reprimand, Forced Mail and Confiscation Letter and the amount of income derived from taxes or Realization of Tax Revenues at KPP Pratama Sumedang from 2015 to 2017.

3.4.2 Sampling

In this study the sampling technique used by the author is to use nonprobability techniques, namely saturated samples or often called total sampling.

The sample in this study is monthly data as much as 36 regarding the implementation of the Self Assessment System in the form of data on the number of Notification reported, the amount of disbursement of the tax collection carried out by Reprimand, Forced Mail and Sita and the amount of revenue derived from tax or Realization of Tax Revenue at KPP Pratama Sumedang from 2015 to 2017.

3.4.3 Place of Research

To obtain data and information related to the problem under study, the author conducted a research on Jl. H Ibrahim Adjie No.372, Bandung, West Java 40275.

3.4.4 Time of Research

The time for the implementation of this research began in January 2018 until August 2018.

3.5 Data Testing Method

Testing Methods Realization of Tax Revenue Affected by the Implementation of Self Assessment System and Tax Collection can be examined by several methods. Researchers used statistical methods of multiple linear regression analysis and correlation. The calculation with the statistical method uses the Statistical Program for Social Science (SPSS) Computer program.

In conducting statistical analysis there are several steps to test statistics that must be done. The steps are as follows:

3.5.1 Classic Assumption Test

To obtain more accurate results on multiple regression analysis, a classic assumption test is performed so that the results obtained are regression equations that have the properties of Best Linear Unbiased Estimator (BLUE). There are four types of tests on this classic assumption test, including:

3.5.1.1 Normality Test

Normality test is used to test whether the regression model has a normal distribution or not. According to Singgih Santoso (2012: 393) the basis for decision making can be done based on probability (Asymtotic Significance), namely:
a) If the probability is> 0.05 then the distribution of the population is normal.
b) If the probability is <0.05, the population is not normally distributed

3.5.1.2 Multicollinearity Test

Multicollinearity has the meaning of one independent variable with another independent variable in the regression model, there is a near perfect relationship. Multicollinearity test aims to test whether a regression model found a correlation between independent variables (Husein Umar, 2011: 177).

According to Husein Umar (2011: 178) to overcome the occurrence of multicollinearity can be done as follows:
1) Evaluate whether data filling has taken place effectively or there are other frauds and weaknesses.
2) The amount of data added again.
3) One independent variable is discarded because data from two independent variables

turns out to be similar or combined if the concept is relatively the same.
4) Use advanced methods such as bayesian regression or tolerance regression.

3.5.1.3 Heteroscedasticity Test

Heteroscedasticity test aims to test whether in a regression model, there is a variance inequality in residuals (errors) from one observation to another observation (Husein Umar, 2011: 179).

3.5.1.4 Autocorrelation Test

The autocorrelation test conducted in this study aims to determine whether in a linear regression model there is a correlation between confounding errors in period t with errors in period t-1 (previously). Husein Umar (2011: 182) stated that the autocorrelation test was conducted to find out whether a linear regression model found a strong positive and negative relationship between the data in the research variables.

3.6 Data Analysis Methods

According to Umi Narimawati (2010: 41) the definition of analysis design is as follows:
"The analysis design is the process of systematically searching and compiling data that has been obtained from the results of field observations, and documentation by organizing data into categories, describing it into units, synthesizing, composing into patterns, choosing which is more important and that will be studied, and make conclusions so that it is easily understood by yourself and others ".
The method is used to examine more deeply about the realization of tax revenues affected by the implementation of self assessment systems and tax collection at the Sumedang Primary Tax Office for the period of 2015-2017. And to test the theory by testing a hypothesis whether it is accepted or rejected.
The statistical analysis used in this study is as follows:

1. Analysis of Multiple Linear Regression

Multiple linear regression analysis according to Umi Narimawati (2008: 5) is as follows:
"Multiple linear regression is an association analysis used simultaneously to examine the influence of two or more independent variables on one variable depending on the interval scale".

2. Correlation Analysis

a) Analysis of Partial Correlation Coefficients

This partial correlation coefficient analysis is used to determine the strength of the relationship between the correlation between the two variables (independent and dependent) and the size used to determine the degree or strength of the correlation relationship.

3. Determination Coefficient Analysis

Analysis of coefficient of determination (Kd) is used to see how much the implementation of self assessment system (X1) and tax collection (X2) affects the realization of tax revenue (Y) which is expressed in percentages.

The value of Kd is never negative and the largest is equal to one. Thus the formula $0 \leq Kd \leq 1$. This coefficient of determination is expressed in the form of a percentage so that the results need to be multiplied by 100%.

3.7 Hypothesis Testing Methods

According to Sugiyono (2017: 99) the definition of hypotheses is as follows:
"The hypothesis is a temporary answer to the formulation of the research problem, where the formulation of the research problem has been expressed in the form of a question sentence. It is said that the answers are temporary, because the answers given are based on relevant theories, not based on empirical facts obtained through data collection ".

Zero hypothesis (H0) means that there is no significant influence between the variables studied and the alternative hypothesis (Ha) means that there is a significant influence between the independent variable and the dependent variable. The hypothesis that will be used in this study is closely related to the presence or absence of the influence between independent variables on the dependent variable. The hypothesis is stated as a theoretical answer to the formulation of the research problem, not yet an empirical answer in this study the hypothesis used is null hypothesis (H_0) and alternative hypothesis (H_a).

1. Statistical Hypothesis

In testing this hypothesis using a one-party test (one tail test) seen from the sound of the statistical hypothesis that is null hypothesis (H0): β = 0 and alternative hypothesis (Ha): β ≠ 0.

a. Partial hypothesis between the independent self assessment system variable on the dependent variable realization of tax revenue.
   H0: β1 = 0: Realization of Tax Revenue is not significantly affected by Self Assessment System.
   Ha: β1 ≠ 0: Realization of Tax Revenue is significantly affected by Self Assessment System.
b. Partial hypothesis between the independent tax collection variable and the dependent variable realization of tax revenue.
   H0: β2 = 0: Realization of Tax Revenue is not significantly affected by Tax Collection.
   Ha: β2 ≠ 0: Realization of Tax Revenue is significantly affected by Tax Collection.

2. Determine the Significant Level

Determined by 5% of the degree of freedom (dk) = n - k - l, to determine the table as the regional boundary. Acceptance and rejection of the hypothesis. The significant level used is 0.05 or 5% because the value is sufficient to represent the relationship of the variables studied and is the level of significance commonly used in a study.

IV. RESEARCH RESULT AND DISCUSSION

4.1 Research Result

This chapter will show the data display and data processing results based on the research design described in Chapter III. The data used in this study is secondary data collected and obtained from the Pratama Sumedang Tax Service Office for the period 2015-2017. The variables of this study are Self Assessment System and Tax Collection as independent variables and Realization of Tax Revenue as the dependent variable.

4.1.1 Results of Descriptive Analysis

This descriptive analysis will provide an overview or description of each variable studied, namely the Self Assessment System, Tax Collection and Realization of Tax Revenue for the 2015-2017 period using monthly financial report data. Data acquisition from quantitative data will be presented as related variables in this study. These quantitative quantitative data are obtained based on the research variables and also based on the predetermined measurement scale. The available data will be presented in the form of a statistical descriptive table to make it easier to explain the results of this study.

4.1.2 Verification Analysis Results

To find out and test how the effect of Self Assessment System and Tax Collection on Realization of Tax Revenue for the period of 2015-2017, multiple linear regression analysis is performed, consisting of correlation analysis, analysis of the determination coefficient and hypothesis testing. Before carrying out the analysis, a classic assumption test consisting of normality test, multicollinearity test, heteroscedasticity test and autocorrelation test will be conducted. The test in this study will be tested using SPSS software.

4.1.2.1 Classic Assumption Test

1. Normality Test

From the table above can be seen the significance value (Asymp. Sig. (2-tailed)) from the Kolmogorov-Smirnov test of 0.125 and greater than 0.05. Because the value of the Kolmogorov-Smirnov test significance is greater than 0.05, it can be concluded that the regression model has fulfilled the assumption of normality.

2. Multicollinearity Test

Based on the VIF value obtained as shown in table 4.5 above the tolerance value of the two independent variables> 0.1 and the VIF value of all variables <10. Thus it can be concluded that there is no multicollinearity in the data.

3. Heteroscedasticity test

From the graph above, the results of the scatterplot test show that the points spread randomly and spread evenly above and below the number 0 on the Y axis, so it can be concluded that there is no heteroskedacticity in the regression model.

4. Autocorrelation Test

From the calculation results, the DW number is 2.105. After looking at the Durbin-Watson statistics table (n = 36 and k = 2), we obtained the lower limit of the table value (dL) = 1.354 and the upper limit (dU) = 1.587. Guided by the general criteria mentioned above, because the DW value of 2.105 is between du (1.587) and 4-dU (2.413), it is certain that there is no autocorrelation in the regression model.

4.1.2.2 Analysis of Multiple Linear Regression

By using SPSS software, obtained the results of multiple linear regression analysis as follows:

From the regression calculations that have been processed above, the following linear regression equation is obtained:

$$Y = 32.852{,}547 + 0,913X_1 + 17{,}268X_2$$

4.1.2.3 Correlation Analysis

Based on processing.SPSS. Then the correlation results are obtained. From each variable in this study are as follows:

a. Multiple Correlations (Simultaneous)

The value of R is 0.605 in the above output. It shows the strength of the relationship between the two independent variables (Tax Assessment System) and the Tax Collection in real terms with the Realization of Tax Revenue.

b. Partial Correlation

Relationship between Self Assessment System and Realization of Tax Revenue is. 0.350 is included in a low relationship, the value of a positive sign correlation shows that the relationship that occurs is unidirectional which means that every occurrence occurs. Increasing Self Assessment System will increase Realization of Tax Revenue.

Relationship between. Tax Collection with Realization of Tax Revenue is 0.473 including in the medium relationship, a positive sign correlation value indicates that the relationship is in the same direction, which means that every increase in Billing. Taxes will increase Tax Realization.

4.1.2.4 Determination Coefficient Analysis

Based on the table above, information is obtained that R-square is 0.366 or 36.6%. The value shows that Self-Assessment System. And Tax Collection. Simultaneously. In giving effect to the variable Realization of Tax Revenue of 36.6%. While the remaining 100% -36.6% = 63.4% is the influence of other variables which are not examined.

4.1.2.5 Partial Hypothesis Testing (t test)

Partial hypothesis testing (t-test) is carried out to prove whether the Self Assessment System and Tax Collection are partially significant to the Realization of Tax Revenue.

The partial statistical hypothesis will be tested. In this study are as follows:

Ho: $\beta 1 = 0$, Realization of Tax Revenue is not significantly affected by the Self Assessment System.

Ha: $\beta 1 \neq 0$, Realization. Tax Acceptance is significantly affected by the Self Assessment System.

Ho: $\beta 2 = 0$, Realization of Revenue. Taxes are not significantly affected by Tax Collection.

Ha: $\beta 2 \neq 0$, Realization of Tax Revenue is affected significantly by Tax Collection.

4.2 Discussion

4.2.1 Effect of Self Assessment System on Realization of Tax Revenues

Based on the research that has been done obtained the correlation value between the Self Assessment System and the Realization of Tax Revenue is 0.350 which means that included in the low relationship, a positive signified correlation means that the higher the Self Assessment System is measured by the number of SPT reported by taxpayers, the higher the Realization of Tax Revenues.

In testing the hypothesis it can be seen that the value of t count is 2.726> t table 2.035, according to the criteria for testing the hypothesis that H0 is rejected and Ha is accepted which means that the implementation of Self Assessment System has a significant effect on the Realization of Tax Revenue. So that there is a significant influence between the implementation of the Self Assessment System on the Realization of Tax Revenue at the Sumedang Primary Tax Office. Furthermore, based on the results of the study, it is known that the Self Assessment

System as measured by the number of Tax Returns reported by taxpayers affects the Realization of Tax Revenue of 13.2%, while the remaining 86.8% is influenced by other factors not examined in this study such as awareness taxpayer, taxpayer compliance, taxpayer perception, administrative sanctions, and others.

The results of this study are supported by the theory in the book Mardiasmo (2016: 26) which states that improving the application of the principle of self-assessment accountably and consistently is expected to increase state revenues in the tax sector.

This research is in line with previous research conducted by Ida Ayu Ivon Trisnayanti and I Ketut Jati (2015), in her research it can be proven that self assessment system has a positive influence or there is a linkage to tax revenue in the North Badung Tax Service Office (KPP). The same thing also expressed by Melisa, Srikandi and Achmad (2015) in his research said that the independent variable consisting of the number of registered PKP, Period SPT, and SSP which is a concrete manifestation of the implementation of self assessment system has a significant effect on tax revenue. The results of this study were also reinforced by previous research conducted by Putri Sigaraning Ati (2013) stating that the application of self assessment systems proxied by Registered Taxpayers and SPT reported to have a significant effect on Tax Revenue at the Jember Primary Tax Service Office.

4.2.2 Effect of Tax Collection on Realization of Tax Revenues

Based on the research that has been done, it is obtained the correlation value between Tax Collection and Realization of Tax Revenue is 0.473 which means that it is included in a moderate relationship, a positive correlation value means that the higher the Tax Collection, the higher the Realization of Tax Revenue.

In testing the hypothesis it can be seen that the value of tcount 3.563> t table 2.035, according to the criteria for testing the hypothesis that H0 is rejected and Ha is accepted which means that the Tax Collection has a significant effect on the Realization of Tax Revenue. So that there is a significant influence between the Tax Collection on the Realization of Tax Revenue at the Sumedang Primary Tax Office. Furthermore, based on the results of the study, it is known that the Tax Collection as measured by the amount of disbursement on the issuance of reprimand letters, forced letters and seizure affects the Realization of Tax Revenue of 23.4%, while the remaining 76.6% is influenced by other factors not examined in this study such as taxpayer compliance, tax audit, tax avoidance, tax extensification and others.

The results of this study are supported by the theory put forward by Siti Kurnia Rahayu (2017: 297) which states that the collection of tax, either passive collection or active collection, is carried out by the Directorate General of Taxes to increase and optimize tax revenue. By carrying out the tax collection action both passively and actively, it is expected that the disbursement of tax arrears caused by taxpayers who do not comply with the material aspects of tax regulations can be realized. This will provide an increase in tax revenues.

This research is in line with previous research conducted by Putu Putra Mahendra and I Made Sukartha (2014), in his research said that tax collection has a positive effect on tax revenue. Reida Wulan's research results Hudany (2015) also revealed the same thing, in his research stated that tax collection has a significant effect on tax revenue. This is reinforced by research conducted by Hazra, Sifrid and Victorina (2015) which states that the collection of taxes with Reprimand and Forced Impact on tax revenue at KPP Pratama Bitung is a reduced bill on tax receivable which means increasing tax revenue which also affects the level achievement of the Bitung Primary KPP tax revenue target as a whole.

Based on the results of the analysis of the two independent variables studied, then the major effect on the realization of tax revenue in this study is the tax collection variable, because tax collection directly contributes significantly to the realization of tax revenue. Disbursement of tax collection carried out on taxpayers who have tax debt will directly increase the realization of tax revenue. Ida Zuraida and L.Y Hari Sih Advianto (2011: 139) stated that tax collection has a function in securing state revenues. The amount of uncollectible tax debt will certainly affect the state revenue in the tax sector. Therefore, tax collection measures must be carried out

effectively and efficiently to increase state revenue in the field of taxation.

V. CONCLUSIONS AND SUGGESTIOS

5.1 Conclusions

Based on the results of the study and discussion of the realization of tax revenues that are influenced by the implementation of the Self Assessment System and Tax Collection at the Sumedang Primary Tax Service Office, at the end of this research, the authors draw the following conclusions:

1. The realization of tax revenue is influenced by the implementation of a self assessment system, where if the self assessment system is measured through the number of reporting of Returns, then the realization of tax revenue will also increase, and vice versa if the implementation of self assessment system decreases then the realization of tax revenue will also decrease.
2. Realization of tax revenue is influenced by tax collection, where if the tax collection is measured through the amount of disbursement of issuance of reprimand letters, forced letters and seizure letters, the realization of tax revenue will also increase, and vice versa if the tax collection decreases then the realization of tax revenue will also decrease. The results of this study conclude that of the two independent variables that affect the realization of tax revenue, variables that give a greater influence on the realization of tax revenue in this study is the tax collection variable, because tax collection directly contributes significantly to the realization of tax revenue. Disbursement of tax collection carried out on taxpayers who have tax debt will directly increase the realization of tax revenue.

5.2 Suggestions

5.2.1 Practical Suggestion

1. To increase the realization of tax revenue through the implementation of a self assessment system, KPP Pratama Sumedang should provide counseling to taxpayers regarding their obligations in the implementation of self assessment systems, especially in terms of reporting of Tax Returns (SPT). So that taxpayers have sufficient knowledge in terms of SPT reporting and become more obedient and timely in carrying out their obligations as taxpayers. This will certainly increase awareness and compliance of taxpayers in carrying out a self-assessment system by paying and reporting the due tax on time.
2. To increase the realization of tax revenue through tax collection, it is recommended that KPP Pratum Sumedang needs to adjust the amount of human resources to carry out tax collection actions with the amount of taxpayers who are in arrears. By adding a tax bailiff to carry out tax collection actions will increase the efficiency of tax collection because the more tax bailiffs are charged with collecting taxpayers' arrears, the more disbursement of billing is done. KPP Pratama Sumedang also needs to give an appeal to registered taxpayers in order to make payment of the due tax before the payment due date so there will be no tax arrears.

5.2.2 Academic Suggestions

1. For Science Development
   In the development of accounting science, especially tax accounting, it is hoped that the results of this study can add knowledge as a source of information in developing scientific discipline regarding the realization of tax revenue, the implementation of self-assessment system, and tax collection.
2. For Further Researchers
   Further researchers are expected to further expand the scope of the research and look for more factors that can influence the realization of tax revenues other than the independent variables that have been examined in this study. The researcher can then use the same variables, but the unit of analysis, population, samples and different methods of analysis or look for other variables that can affect the realization of tax revenue in order to obtain a conclusion that supports the

theory and concepts built by previous researchers.

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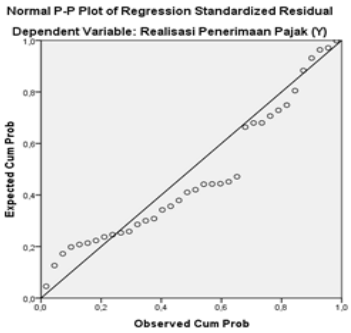
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Tabel 4.4
Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	15143,43137
Most Extreme Differences	Absolute	,196
	Positive	,196
	Negative	-,109
Kolmogorov-Smirnov Z		1,178
Asymp. Sig. (2-tailed)		,125

a. Test distribution is Normal.
b. Calculated from data.



Gambar 4.10
Grafik Normal *P-P Plot*

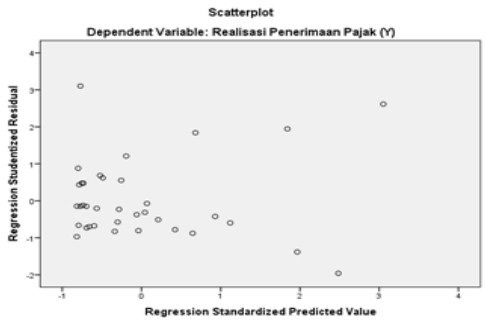
Tabel 4.5
Hasil Uji Multikolinieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Self Assessment System (X1)	,997	1,003
	Penagihan Pajak (X2)	,997	1,003

a. Dependent Variable: Realisasi Penerimaan Pajak (Y)

Gambar 4.11
Uji Heteroskedastisitas



Tabel 4.6
Hasil Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,605[a]	,366	,328	15595,57336	2,105

a. Predictors: (Constant), Penagihan Pajak (X2), Self Assessment System (X1)
b. Dependent Variable: Realisasi Penerimaan Pajak (Y)

Tabel 4.7
Hasil Estimasi Persamaan Regresi

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	32.852,547	3.399,837		9,663	,000
	Self Assessment System (X1)	,913	,335	,378	2,726	,010
	Penagihan Pajak (X2)	17,268	4,846	,495	3,563	,001

a. Dependent Variable: Realisasi Penerimaan Pajak (Y)

Tabel 4.8
Interpretasi Koefisien Korelasi

Interpretasi Koefisien Korelasi

Interval Koefisien	Tingkat Hubungan
0,00 – 0,199	Sangat rendah
0,20 – 0,399	Rendah
0,40 – 0,599	Sedang
0,60 – 0,799	Kuat
0,80 – 1,000	Sangat Kuat

Tabel 4.9
Koefisien Korelasi Berganda

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,605[a]	,366	,328	15595,57336	2,105

a. Predictors: (Constant), Penagihan Pajak (X2), Self Assessment System (X1)
b. Dependent Variable: Realisasi Penerimaan Pajak (Y)

Tabel 4.10
Hubungan Antara *Self Assessment System* dengan Realisasi Penerimaan Pajak

Correlations

		Self Assessment System (X1)	Realisasi Penerimaan Pajak (Y)
Self Assessment System (X1)	Pearson Correlation	1	,350*
	Sig. (2-tailed)		,036
	N	36	36
Realisasi Penerimaan Pajak (Y)	Pearson Correlation	,350*	1
	Sig. (2-tailed)	,036	
	N	36	36

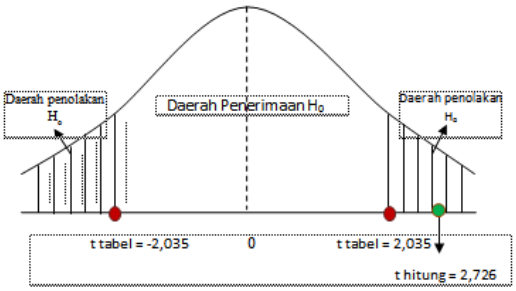
*. Correlation is significant at the 0.05 level (2-tailed).

Tabel 4.11
Hubungan Antara Penagihan Pajak dengan Realisasi Penerimaan Pajak

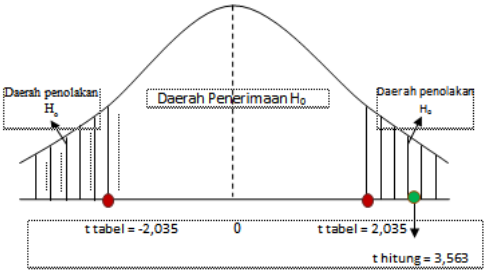
Correlations

		Penagihan Pajak (X2)	Realisasi Penerimaan Pajak (Y)
Penagihan Pajak (X2)	Pearson Correlation	1	,473**
	Sig. (2-tailed)		,004
	N	36	36
Realisasi Penerimaan Pajak (Y)	Pearson Correlation	,473**	1
	Sig. (2-tailed)	,004	
	N	36	36

**. Correlation is significant at the 0.01 level (2-tailed).



Grafik 4.12
Grafik Penolakan dan Penerimaan Ho Variabel *Self Assesment System* (X1) Terhadap Realisasi Penerimaan Pajak (Y)



Grafik 4.13
Grafik Penolakan dan Penerimaan Ho Variabel Penagihan Pajak (X2) Terhadap Realisasi Penerimaan Pajak (Y)

Tabel 4.12
Koefisien Determinasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,605[a]	,366	,328	15595,57336	2,105

a. Predictors: (Constant), Penagihan Pajak (X2), Self Assessment System (X1)
b. Dependent Variable: Realisasi Penerimaan Pajak (Y)

Tabel 4.13
Pengaruh Parsial

Coefficients[a]

Model		Standardized Coefficients	Correlations
		Beta	Zero-order
1	Self Assessment System (X1)	,378	,350
	Penagihan Pajak (X2)	,495	,473

a. Dependent Variable: Realisasi Penerimaan Pajak (Y)

Tabel 4.14
Uji Hipotesis Parsial (Uji t)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	32.852,547	3.399,837		9,663	,000
	Self Assessment System (X1)	,913	,335	,378	2,726	,010
	Penagihan Pajak (X2)	17,268	4,846	,495	3,563	,001

a. Dependent Variable: Realisasi Penerimaan Pajak (Y)