

The Effect of Self Assessment System, Tax Audit, and Tax Collection on Value Added Tax Revenue at the Ambon Primary Tax Service Office

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ABSTRACT

The purpose of this study is to determine and analyse the Self Assessment System, Tax Audit, and Tax Collection have a significant effect on Value Added Tax Revenue both partially and simultaneously. With descriptive quantitative research method.

The sample in this study is data from the population including tax audits, non-taxable income, tax rates and tax revenue data at the Ambon Primary Tax Service Office in 2013-2022. With the analysis technique, namely multiple regression.

The results obtained are that the Self Assessment System affects Value Added Tax Revenue, Tax Audit affects Value Added Tax Revenue and Tax Collection affects Value Added Tax Revenue, and the self-assessment system, tax audit, and tax collection simultaneously affect Value Added Tax (VAT) revenue at the Ambon Primary Tax Service Office (KPP)..

Keywords: self assessment system, tax audit, and tax collection

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I. INTRODUCTION

In Indonesia, tax collection uses the Self Assessment system, which authorises, trusts, and gives responsibility to taxpayers to calculate, calculate, pay, and report the amount of tax to be paid themselves (yusuf, 2011).

The implementation of a self-assessment system that requires active participation of taxpayers (WP) in organising their taxation requires high WP compliance. If all taxpayers (WP) have high compliance, then tax revenue will be optimal and the effect on state revenue will also be greater.

Value-added tax (VAT) is a type of tax whose reach is wider than other taxes, covering various levels of society in buying goods for their needs.

To achieve the tax target, the tax service office needs to actively and continuously conduct tax socialisation to increase taxpayer awareness, both directly and through social media so that taxpayers fulfil tax obligations in accordance with the provisions of tax regulations.

I Ketut Jati (2015), in his research on the effect of the self-assessment system, tax audits, and tax collection, on value-added tax revenues at the North Badung Tax Office states that the application of the self-assessment system causes tax arrears to arise, to overcome this problem, tax audits and collections are carried out which are a series of action activities so that taxpayers pay off tax debts and tax collection costs by the tax authorities in order to increase tax revenue. This means that there are still taxpayers who deliberately commit fraud and neglect their obligations in carrying out tax payments that have been determined, causing tax arrears to arise which results in reduced tax revenue.

II. THEORY

Conceptual Framework is a concept that describes the relationship between theory and various factors identified as problems under study (Sugiyono, 2012 p. 91). According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures in Article 1 paragraph 1 Taxes are compulsory contributions to the state owed by individuals or entities that are compelling based on the law, with no direct reward and are used for state purposes for the greatest prosperity of the people.

Self-assessment system is a tax collection system that authorises taxpayers to determine the amount of tax payable themselves in accordance with applicable tax laws, taxpayers are accountable for fulfilling their tax

obligations every month with Periodic VAT Returns. However, the facts in the field show that these tax obligations have not been fully implemented by PKP, there are still many taxpayers who deliberately commit fraud and neglect their obligations in carrying out their taxation, thus causing tax arrears which result in reduced tax revenue.

The form of supervision in the self-assessment system is an audit, an audit is a series of activities to collect and process data, information, and or evidence carried out objectively and professionally based on an audit standard to test compliance with the fulfilment of tax obligations. The results of the audit are tax assessment letters and tax bills which if not paid one month after being issued will become tax arrears.

In disbursing tax arrears, tax collection is carried out so that taxpayers can pay off their tax debts, tax collection is a series of actions so that taxpayers can pay off debts and tax collection costs, tax collection is one of the efforts made by the DGT to optimise tax revenue, which in this case is VAT revenue.

The following is the framework used in this study:

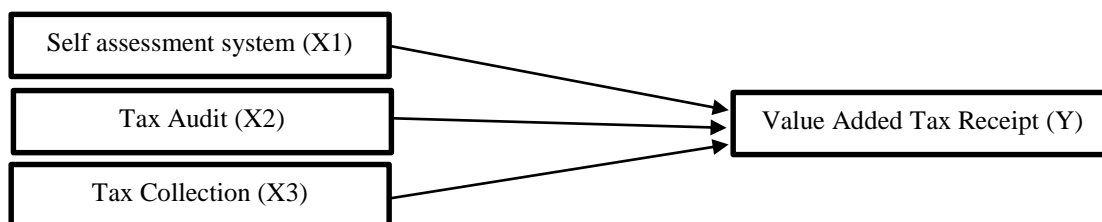


Figure 1.

III. METHODOLOGY

The method used is descriptive quantitative. This research was conducted at the Ambon Primary Tax Service Office which is located at Jalan Raya Pattimura No. 18 GKN Ambon Ambon City, Maluku. The research period was carried out for two months in 2023. The sample in this study is data from the population including Tax Audit, Non-Taxable Income, Tax Rates and Tax Revenue Data at the Ambon Primary Tax Service Office in 2013-2022.

Monthly Value Added Tax revenue is the amount of monthly revenue from VAT (Pajak Pertambahan Nilai / PPN), using the calculation of time series data deflation index (Awat, 1995, p. 547) every month from Value Added Tax (VAT) revenue, where the calculation starts from January 2016 to December 2018:

$$PPN \text{ revenue per month} = \frac{\text{Current month PPN amount} - \text{Last month PPN amount}}{\text{Total PPN last month}}$$

the analysis technique used uses multiple regression analysis

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Description:

- a = Constant
- b1 and b2 = regression coefficients of each variable
- e = guidad factor

IV. RESULT

This descriptive statistic aims to analyse the consistency and accuracy of the research data sample. Ghozhali (2011, p. 211). The statistical results in this study are as follows:

Tabel 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Self Assessment System	32	9.6004	9.8847	9.71606	.0917723
Tax Audit	32	.0224	.6749	.123202	.2126759
Tax Collection	32	.3138	1.3072	.883891	.3453726
VAT (PPN)	32	27.1068	27.5632	2.73544	.1226375
Valid N (listwise)	32				

Source: Data processed, 2024

It can be seen that the value of N is 32 obtained from the research year starting from 2015 to 2022 as many as 8 years and divided by quarters in a year so that N is obtained 8 years x 4 quarters obtaining a value of N 32. Based on table 1 that the Self assessment system variable has the lowest value of 9.6004 and the highest value of 9.8847 with an average value of 9.71606 and its standard deviation (level of data distribution) of 0.917723. The Tax Audit variable has the lowest value of 0.0224 and the highest value of 0.6749 with an average value of 0.123202 and a standard deviation (the level of data distribution) of 0.2126759. The Tax Collection variable has the lowest value of 0.3138 and the highest value of 1.3072 with an average value of 0.883891 and a standard deviation (the level of data distribution) of 0.3453726. The VAT variable has the lowest value of 27.1068 and the highest value of 27.5632 with a mean of 2.73544 and a standard deviation (the level of data distribution) of 0.1226375.

a. Partial Test (t Test)

The test used to test the meaning of the regression / partial coefficient. This partial test is used to determine the partial effect between the independent and dependent variables by looking at the t value at the 5% significance level.

Table 2. Coefficients Multiple Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20.115	1.725		11.660	.000
	Self Assessment System	.735	.179	.550	4.107	.000
	Tax Audit	-.193	.073	-.335	-2.635	.014
	Tax Collection	.134	.046	.378	2.895	.007

a. Dependent Variable: PPN

Source: Data processed, 2024

Based on table 2 above, there is a multiple liner regression equation as follows:

$$Y = 20,115 + 0.735 X1 - 0.193X2 + 0.134X3 + e$$

Information: the data processed is quarterly data from 2015 to 2022. A constant of 20,115 indicates that the self-assessment system, tax audit, and tax collection are constant, then the VAT is corrected by the constant value. The Self Assessment System coefficient of 0.735 indicates that any change in the Self Assessment System by 1% will be followed by an increase in value-added tax revenue of 0.735 assuming other variables remain constant. The Tax Audit Coefficient of -0.193 indicates that every 1% tax audit intensity has a negative effect, which will be followed by a decrease in VAT of -0.193 assuming other variables remain constant. The Tax Collection Coefficient of 0.134 indicates that each 1% tax collection intensity will affect VAT revenue 1% will be followed by an increase of 0.134 assuming other variables remain constant.

How to make a decision can be done by comparing the probability value or sig. This means that the influence between the independent variables on the VAT revenue variable is not statistically significant at a significant level of 5%. However, if the probability value < the significant level used, then the partial regression coefficient value ≠ 0. This means that the influence between the independent variables on the VAT revenue variable is statistically significant at a significant level of 5%.

1. Self Assessment System(X1) on VAT Revenue. The significant value of the Self Assessment System of 0.000 is smaller than alpha 5% (0.05), it can be said that the Self Assessment System has a positive and significant effect on VAT Revenue.
2. The effect of Tax Audit (X2) on VAT Revenue. The significant value of Tax Audit of 0.014 is smaller than alpha 5% (0.05), it can be said that tax audits have a negative and significant effect on VAT Revenue.
3. The effect of Tax Collection (X2) on VAT Revenue. The significant value of tax collection of 0.007 is smaller than alpha 5% (0.05), it can be said that tax collection has a positive and significant effect on VAT revenue.

b. F Test (Simultaneous Test)

To see the effect of taxpayer awareness and tax audits on tax revenue simultaneously can be calculated using the F test. Based on the results of data processing with the SPSS 21 program, the following results are obtained:

Table 3. F test

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.268	3	.089	12.657	.000 ^a
Residual	.198	28	.007		
Total	.466	31			

a. Predictors: (Constant), x3, x2, x1

b. Dependent Variable: y

Based on the results of the F test (simultaneous test) above, it provides information that all independent variables in this model together have a positive and significant effect on VAT.

c. Coefficient of Determination

The correlation coefficient (R) value shows how much variation or relationship between the independent variables and the dependent variable.

Table 4. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.759 ^a	.576	.530	.0840681

a. Predictors: (Constant), x3, x2, x1

From table 4 in the previous chapter, it can be seen that the R Square value is 0.576, this means that the variation of the dependent variable Self Assessment System, Tax Audit, and Tax Collection affects Value Added Tax by 57.60% while the remaining 42.4% is influenced by other variables.

V. CONCLUSION

Based on the results and discussion presented in the previous chapter, it can be concluded that:

- 1) Self Assessment System affects Value Added Tax Revenue at the Ambon Primary Tax Service Office (KPP) every increase in the Self Assessment System also increases VAT revenue.
- 2) Tax Audit affects Value Added Tax Revenue at the Ambon Primary Tax Service Office (KPP) has a negative and significant effect on VAT Revenue.
- 3) Tax Collection affects Value Added Tax Revenue at the Ambon Primary Tax Service Office (KPP), the increase in tax collection also increases VAT revenue.
- 4) Based on research conducted at KPP Pratama Ambon in 2015-2022, it can be concluded that the self-assessment system, tax audit, and tax collection simultaneously affect Value Added Tax (VAT) revenue. With the supervision of Value Added Tax (VAT) revenue on Taxable Entrepreneur Taxpayers (PKP), the application of the self-assessment system, tax audits and tax collection places high demands on taxpayer compliance for the implementation of their taxation, because if all taxpayers have good tax compliance, it has an influence on tax revenue. Self assessment system, tax audit, and tax collection affect Value Added Tax which will also have an effect on increasing state revenue.

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