ISSN 1533-9211

DOI 10.5281/zenodo.7460677

THE INFLUENCE OF SELF ASSESSMENT SYSTEM, AUDIT AND TAX COLLECTION ON REVENUE OF VALUE ADDED TAX (VAT)

(Case Study at the Bandung Middle Tax Service Office)

RUNY SUFHI ADAWIYAH[1], NADA HANA MAISA[2] and MUHAMMAD ALI[3]

[1, 2, 3] Accounting Study Program, Faculty of Economics and Business, Widyatama University, Bandung, Indonesia.
Corresponding author Email: runy.sufhi@widyatama.ac.id[1]; nada.hana@widyatama.ac.id[2]; muhammad.ali@widyatama.ac.id[3]

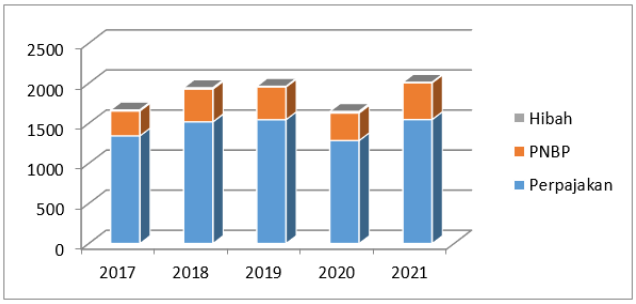
Abstract

The purpose of this research is to examine the effect of the Self-Assessment System, Tax Inspection, and Tax Collection on Value Added Tax Receipts partially and simultaneously. The population in this study were all private and corporate taxpayers registered at the Bandung Middle Tax Office. The sample used in this study is a time series of 60 months during the 2017-2021 period, in this study uses secondary data obtained from documentation at the KPP Madya Bandung. This research uses quantitative methods. The analysis technique used is multiple linear regression with the help of SPSS version 25.0. The study results show that the Self-Assessment System partially affects Value Added Tax Receipts. At the same time, Tax Audit and Tax Collection do not affect Value Added Tax Receipts. However, simultaneously the Self-Assessment System, Tax Inspection, and Tax Collection affect Value Added Tax Receipts at KPP Madya Bandung.

Keywords: Self-Assessment System, Tax Inspection, Tax Collection and Value Added Tax Receipt.

INTRODUCTION

Indonesia is one of the countries currently continuously carrying out national development aiming to create a just, prosperous and prosperous society. One of the efforts to carry out national development is by exploring sources of funds from within the country, namely taxes. Taxes have an important role in the survival of the State because the source of State revenue finances all expenditures, including development expenditures (Pajak.go.id). This is supported by developments in the realization of tax revenues, which can be seen in Graph 1.1 below:



Graph 1.1: Development of Tax Revenue Realization, PNBP, and Grants

Source: LKPP Audited processed data (2022)

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

Based on graph 1.1, the realization of tax revenue from 2017 to 2021 has a very large contribution or impact in supporting the State Revenue and Expenditure Budget (APBN). Therefore taxes are an important aspect of the development of the State.

Value Added Tax (VAT) is a type of tax that has a large contribution to state revenue because VAT is a type of tax that is deposited and reported by the seller designated as a Taxable Entrepreneur (PKP). The important role of VAT in improving the country's economy requires an effective and efficient system and procedure in securing tax revenue from all possibilities that could harm the Tax Service Office (KPP). Bambang Brodjonegoro 2015 (former Minister of Finance) stated that there were three causes for poor tax collection over the past dozen years. First, taxpayer compliance (WP) is very low, only around 50 percent. Second, tax revenue is leaked, especially from refunds or tax refunds, particularly Value Added Tax (VAT). Third, the small taxpayer base. The following presents data regarding Value Added Tax revenues for 2017-2021:

Table 1.1 Value Added Tax Revenue Data for 2017-2021

Years	VAT receipts
2017	4,395,675,840,953
2018	4,746,264,254,351
2019	4,694,145,603,512
2020	2,683,418,138,636
2021	3,698,527,818,769

Source: Bandung Middle KPP Data and Information Center (2022)

Based on Table 1.1, it can be seen that VAT revenues for 2017-2021 have fluctuated. It can be seen that in 2019 the total VAT was IDR 4,694,145,603,512, which decreased in 2020 by IDR. 2,683,418,138,636 and will experience another increase in 2021 of Rp. 3,698,527,818,769. This is caused by many factors that are difficult to avoid. According to the Directorate General of Taxes, the low VAT receipts are due to low compliance with VAT payments in the retail sector and a large number of unrecorded transactions (underground economy) or fictitious invoice cases, which often become loopholes for leakage of tax revenues which are very detrimental to the state.

Since the tax reform in 1983, the Directorate General of Taxes has made various efforts to maximize tax revenue, one of which is by issuing Law no. 28 of 2007 concerning general provisions and procedures for taxation, namely by implementing a self-assessment system in the tax collection system. A self-assessment system is a tax collection system that gives authority or trust to taxpayers (WP) to calculate, calculate, pay, and self-report the amount of tax that should be owed based on tax laws and regulations. The implementation self-assessment system requires taxpayers to actively participate in their taxation, which requires a high level of compliance by taxpayers because if all taxpayers have a high level of compliance, tax revenue will be maximized, and the impact on state revenue will also be even greater. VAT collection is based on a self-assessment system. Taxpayer awareness in fulfilling tax obligations is needed to achieve the VAT target because the most important factor for

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

increasing tax revenue is awareness and compliance with the taxpayers themselves. Self-assessment systems are difficult to run as expected and tend to be misused (Tarjo & Indra, 2006).

One of the efforts to increase tax revenue, VAT revenue, is by holding a tax audit. This audit is conducted to test compliance and detect fraud by Taxable Entrepreneurs who encourage them to pay taxes following applicable regulations. The Directorate General of Taxes (DGT) carries out a tax audit and can see how taxpayers fulfill their tax obligations. According to Siti Kurnia Rahayu (2010), the tax audit is carried out to see how much influence tax compliance has on taxpayers, reduce the level of income tax leakage due to an incorrect tax reporting system, and minimize tax avoidance and taxes evasion.

Self-assessment systems often encounter tax arrears from parties who must be aware of paying taxes. The government finally enacted Law no. 19 of 2007 concerning tax collection through Tax Collection Letters with Tax Assessment Letters and Law no. 19 of 1997 concerning the Collection of Taxes by Forced Letter. Since January 1, 2001, tax collection has been carried out by Law no. 19 of 2000. (Ritonga, 2012).

This tax collection action will be carried out if the Taxpayer is negligent in paying off the tax debt and tax collection fees within the time specified in the previous notification. Namely, with a letter of reprimand, the next collection will be carried out by the Tax Bailiff using a Forced Letter which is notified by the Tax Bailiff with a statement and will then be submitted to the Tax Insurer (Dwiriyani et al., 2013, p. 2). Tax collection is one of the efforts made by DGT to optimize tax revenue, which in this case is VAT revenue.

Previous research was conducted by Fanny Panjaitan and Paul Eduard Sudjiman (2021) regarding the Effect of Self-Assessment Systems, Tax Audits, and Tax Collection on VAT Receipts, with the results of self-assessment systems, tax audits, and tax collection affecting VAT receipts.

Based on the research background described, the authors can formulate the problems in this study as follows: (1) how does the self-assessment system affect value-added tax revenue at the KPP Madya Bandung. (2) How does the tax audit affect the receipt of value-added tax at Bandung Middle KPP. (3) How does tax billing affect value-added tax revenue at the Bandung Madya KPP.

This study aims to determine the effect of the Self-Assessment System, Tax Inspection, and Tax Collection on Value Added Tax Receipts. This research is useful as additional information regarding taxation, especially in the Self-Assessment System, Tax Audit, and Tax Collection on Value Added Tax Revenue.

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

2. LITERATURE REVIEW

2.1. Definition of Taxation

Mardiasmo (2016: 3) states that taxes are contributions paid by the people to the state that are included in the state treasury that implements the law. Its implementation can be forced without any remuneration. The state uses the contribution to make payments in the public interest. To make payments in the public interest.

According to Prof. Dr. Rochmat Soemitro, SH, in the 2013 Revised Edition of Taxation (2013: 1), taxes are people's contributions to the State treasury based on the law (which can be enforced) with no lead (contra) services that can be shown directly and used to pay public expenses.

2.2. Value-Added Tax

According to Siti Kurnia Rahayu (2010: 231), Value Added Tax is a tax imposed on the value added (Value Added) arising from the use of production factors in each company line in preparing, producing, distributing, and trading goods or providing services to consumers.

Value Added Tax (VAT) is a type of tax that is often related to society indirectly and is a tax imposed on consumers for any added value of goods and/or services.

According to Awat (1995:547), Value Added Tax in this study is measured using the formula:

$$\frac{\text{This month's VAT amount} - \text{Last month's VAT amount}}{\text{Last month's VAT amount}} \text{ x } 100\%$$

2.3. Self-Assessment System

According to Mardiasmo (2016:9), the Self-Assessment System is a tax collection system that gives full authority to taxpayers to determine the amount of tax owed on their own.

According to Siti Kurnia Rahayu (2013, p. 101), the Self-Assessment System is a taxation system that gives confidence to taxpayers to fulfill and carry out their tax obligations and rights.

According to Awat (1995:547), Self-Assessment System in this study is measured using the formula:

$$\frac{\text{Total SPT of the current month's VAT period} - \text{Total VAT return for the past month}}{\text{Total VAT return for the past month}} \text{ x } 100\%$$

2.4. Tax Audit

According to Mardiasmo (2016: 56), Tax Audit is a tax audit is a series of activities to collect and manage data, information, and/or evidence that is carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for others in order to implement the provisions of the tax laws and regulations.

According to Siti Kurnia Rahayu (2017: 357), a tax audit is a series of activities to collect and process data, information, and/or which are carried out objectively and professionally based on

ISSN 1533-9211

DOI 10.5281/zenodo.7460677

an audit standard to test compliance with tax obligations and/or for other purposes in order to carry out tax laws and regulations.

Tax audit can be measured with the following formulation:

$$\frac{\text{Total value of SKP each month}}{\text{The total value of VAT received each month}} \text{ x } 100\%$$

2.5. Tax Collection

According to Siti Kurnia Rahayu (2020), tax collection is a process carried out by the Directorate General of Taxes (DGT) to pressure taxpayers to pay off their tax debts. This action was taken because the Taxpayer did not comply with the material aspects of the tax laws and regulations.

According to Mardiasmo (2011: 125), tax collection is a series of actions so that the Taxpayer pays off the tax debt and tax collection costs by reprimanding or reminding, carrying out instant and simultaneous billing, notifying a Forced Warrant, proposing prevention, carrying out confiscation, carrying out hostage taking, selling goods that have been confiscated.

Tax collection is formulated as follows:

$$\frac{\text{The amount of tax arrears that have been collected each month}}{\text{Total amount of tax arrears each month}} \text{ x } 100\%$$

2.6. Previous research

Santriawaty Migang and Wani Wahyuni (2020) examined "The Effect of the Growth of the Self-Assessment System, Tax Audit and Tax Collection on Value Added Tax (VAT) Receipts at KPP Pratama Balikpapan." The study results show that simultaneously and partially, the self-assessment system, tax audit, and tax collection affect Value Added Tax (VAT) receipts. Fanny Panjaitan and Paul Eduard Sudjiman (2021) research "The Effect of Self-Assessment Systems, Tax Audits and Tax Collection on VAT Receipts in South Bekasi City. The study results show that the self-assessment system, tax audit, and tax collection simultaneously affect VAT receipts. Meanwhile, according to the article, only tax collection influences VAT receipts.

2.7. Hypothesis Thinking Framework

2.7.1. Effect Self-Assessment System on VAT Receipts

According to Mardiasmo (2016:9), the Self-Assessment System is a tax collection system that gives taxpayers full authority to determine the amount of tax owed to themselves.

VAT collection is based on a self-assessment system. Taxpayer awareness in fulfilling tax obligations is needed to achieve the VAT target because the most important factor for increasing tax revenue is awareness and compliance with the taxpayers themselves.

2.7.2. Effect of Tax Audit on VAT Receipt

According to Mardiasmo (2016: 56), Tax Audit is a tax audit is a series of activities to collect and manage data, information, and/or evidence that is carried out objectively and professionally

ISSN 1533-9211

DOI 10.5281/zenodo.7460677

based on an audit standard to test compliance with tax obligations and/or for other purposes in the context of implementing the provisions of tax laws and regulations.

One of the efforts to increase tax revenue which is VAT revenue, is by holding a tax audit. By carrying out tax audits, DGT can see how taxpayers fulfill their tax obligations (Jayanti, Zeny, et al., 2020).

2.7.3 Effect of Tax Collection on VAT Receipt

According to Siti Kurnia Rahayu (2020), tax collection is a process carried out by the Directorate General of Taxes (DGT) to pressure taxpayers to pay off their tax debts. This action was taken because the Taxpayer did not comply with the material aspects of the tax laws and regulations.

Taxpayer compliance in paying taxes is one way to increase VAT revenue. If the Taxpayer does not pay taxes, then the Taxpayer is given decisive action to fulfill his tax debt obligations. To overcome this problem, tax collection activities are carried out, which are actions to pay off tax debts following applicable regulations (Pajakku.com).

2.7.4 Effect of Self-Assessment System, Tax Inspection, and Tax Collection on VAT

The self-Assessment system is the activity of calculating and collecting taxes fully carried out by taxpayers. Taxpayers are considered capable of calculating taxes, understand the applicable tax laws and regulations, and have a high attitude of honesty. Taxpayers are responsible for fulfilling their tax obligations every month with Periodic VAT SPT.

One of the efforts to increase tax revenue, VAT revenue, is by holding a tax audit. This audit is conducted to test compliance and detect fraud by Taxable Entrepreneurs who encourage them to pay taxes following applicable regulations. The audit results are tax assessment letters and bills, which will become tax arrears unless paid off one month after issuance.

In disbursing tax arrears, tax collection is carried out. Tax collection is a series of actions so that the tax bearer pays off the debt and tax collection costs by reprimanding or reminding, carrying out instant and simultaneous billing, notifying forced letters, proposing prevention, carrying out confiscation, carrying out hostage-taking selling goods that have been confiscated. Tax collection is one of the efforts made by DGT to optimize tax revenue, which in this case is VAT revenue.

ISSN 1533-9211

DOI 10.5281/zenodo.7460677

Scheme of Thinking Framework

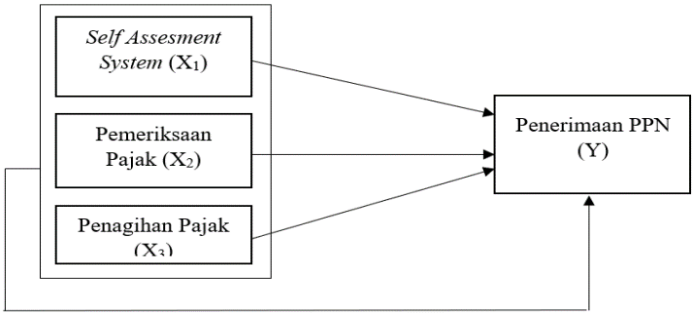


Figure 1.1 Thinking Framework Chart

Source: Data Processed by the Author

3. RESEARCH METHODS

3.1. Types of Research and Research Objects

Types of research in this study using causal research. Causal research is research to influence the independent variables of the dependent variable. The data used in this study are secondary data obtained directly from the KPP Madya Bandung data and information center. The type of data used in this research is quantitative data. The place of this research was conducted at KPP Madya Bandung. Time this research was carried out in September 2022 until completion.

The research objects in this study are the Self-Assessment System (independent variable 1), Tax Audit (independent variable 2), Tax Collection (independent variable 3), and Receipt of Value Added Tax (dependent variable) at the Bandung Madya Tax Service Office for the period of January 2017 – December 2021.

3.2. Population and Research Sample

The population in this study are all corporate and personal taxpayers registered at the Bandung Middle Tax Service Office in the West Java 1 DGT Region in 2017 – 2021. The sample used in this study is a time series of 60 months from 2017 to 2021.

3.3. Data and Data Sources

The data this study used secondary data. According to Uma Sekaran (2011, p. 40), that is data obtained or collected by the research itself by indirectly influencing the place of research or a place that is the object of research. Secondary data is from evidence, historical records, or reports compiled from published or unpublished. Secondary data sources in this study were obtained directly from the KPP Madya Bandung data and information center.

3.4. Data Analysis Techniques

Data Analysis techniques used in this study were descriptive statistical analysis and multiple linear regression analysis using SPSS. This study uses hypothesis testing with partial tests and

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

simultaneous test methods. This study describes the influence of the Self-Assessment System, Tax Inspection, and Tax Collection on Value Added Tax Receipts.

This study uses multiple linear regression, Sugiyono (2012, p. 227) with the following formula:

$Y = + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$

Where:

Y	= VAT Revenue
α	= Constants
β1, β2, β3	= Regression Coefficient
X1	= Self-Assessment System
X2	= Tax audit
X3	= Tax billing
e	= error

RESULTS AND DISCUSSION

4.1. Results of Descriptive

Statistics Descriptive statistics provide an overview or description of data from the minimum, maximum, mean, and standard deviation values. Descriptive statistics are intended to provide an overview of the sample data. The results of the descriptive analysis are as follows:

Table 4.1 Descriptive Statistics of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
Y	60	-92.18	318.10	15.6380	66.92107
X1	60	-3.42	1.11	.2175	.61022
X2	60	.11	98.88	5.6992	13.27771
X3	60	3.80	99.82	75.4842	30.09085

Source: Output 25.0 (2022)

Based on the table above, that variable X1 (Self-Assessment System) has an average value of 0.2175 with a standard deviation of 0.61022, the lowest value is -3.42, and the highest value is 1.11. Variable X2 (Tax Audit) has an average value of 5.6992 with a standard deviation of 13.27771, the lowest value is 0.11, and the highest value is 98.88. Variable X3 (Tax Collection) has an average value of 75.4842 with a standard deviation of 30.09085, the lowest value is 3.80, and the highest value is 99.82. Variable Y (Value Added Tax/VAT Receipts) has an average value of 15.6380 with a standard deviation of 66.92107, the lowest value is -92.18, and the highest value is 318.10.

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

4.2 Classical Assumption Test Results

4.2.1. Normality Test Results

The Normality test was carried out with the aim of testing whether, in the regression model, the confounding or residual variables have a normal distribution. In this study, the Kolmogorov-Smirnov statistical test carried out the normality test. The normality test results using the Kolmogorov-Smirnov test can be seen in the table below

Table 4.2 Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	64.20495415
Most Extreme Differences	Absolute	.232
	Positive	.232
	Negative	-.153
Test Statistic		.232
Asymp. Sig. (2-tailed)		.000[c]

Source Output SPSS 25.0 (2022)

From the Kolmogorov-Smirnov test results above, the Sig. (2-tailed) of 0.000. From these results, it can be concluded that the residual data in this regression model are not normally distributed because of the Sig. (2-tailed) that is 0.000 below 0.05. The regression model is not feasible for further analysis. To normalize the data, it is necessary to do treatment, namely removing outlier data. Outlier data has unique characteristics that look very different from other observations and appear in extreme values (Ghozali, 2005, p. 41). This outlier data must be removed from observation. Outlier detection can be done by displaying extreme observation values.

Outlier data will be removed from the research sample to produce better normality to be suitable for further analysis. By using outlier data, the number of samples will be reduced. Therefore it will re-examine the descriptive statistical analysis and normality test. The research sample that is free from outliers is 50 research samples.

4.2.2. Descriptive Statistical Analysis

Based on sampling after eliminating outliers, descriptive statistics will be retested. Descriptive statistics will describe data seen from the minimum, maximum, mean, and standard deviation values. The following is a descriptive statistical table for research variable data free from outliers.

ISSN 1533-9211

DOI 10.5281/zenodo.7460677

Table 4.3 Descriptive Statistical Test after Outlier Elimination

	N	Minimum	Maximum	Mean	Std. Deviation
Y	50	-51.47	42.66	5.9909	20.29322
X1	50	-.63	1.11	.2992	.39248
X2	50	.11	17.14	3.1225	2.48449
X3	50	3.80	99.82	74.7726	31.22613

Source: Output 25.0 (2022)

Based on the table above, that variable X1 (Self-Assessment System) has an average value of 0.2992 with a standard deviation of 0.39248, the lowest value is -0.63, and the highest value is 1.11. Variable X2 (Tax Audit) has an average value of 3.1225 with a standard deviation of 2.48449, the lowest value is 0.11, and the highest value is 17.14. Variable X3 (Tax Collection) has an average value of 74.7726 with a standard deviation of 31.22613, the lowest value is 3.80, and the highest value is 99.82. Variable Y (Value Added Tax/VAT Receipts) has an average value of 5.9909 with a standard deviation of 20.29322, the lowest value is -51.47, and the highest value is 42.66.

4.2.3. Classical Assumptions Test

The regression model in this study will be used for forecasting and is a good model with minimal forecasting errors. In addition to finding the most appropriate model, before the model in this study is used, it should meet several classical assumptions, including normality, autocorrelation, multicollinearity, and heteroscedasticity.

4.2.3.1. Normality Assumption Test

In this study, to detect whether the data used were normally distributed or not was carried out using the Kolmogorov-Smirnov test from the residual data with the following results.

Table 4.4 Data Normality Test Results after Outlier Elimination

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	17.32535401
Most Extreme Differences	Absolute	.065
	Positive	.065
	Negative	-.053
Test Statistic		.065
Asymp. Sig. (2-tailed)		.200[c,d]

Source: Output (2022)

Based on the table above, the residual data significance value is 0.200 > 0.05, meaning that the data is normally distributed. Thus, the normality assumption has been fulfilled after eliminating the outlier data.

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

4.2.3.2 Multicollinearity Assumption Test

A multicollinearity test in this study aims to test whether the regression model found a correlation between the independent variables in the model. A good regression model should not correlate with independent variables. From the results of calculations using the SPSS 25.0 program, the Tolerance (attached) for each stage of the study, the researchers put forward as follows:

Table 4.5 Recapitulation of Tolerance Values and VIF Values for Collinearity Tests

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	0.768	1.302
	X2	0.946	1.058
	X3	0.799	1.251
a. Dependent Variable: Y			

Source: Output (2022)

Based on the table above, it is known that the VIF and tolerance values indicate no multicollinearity because, according to the criteria, multicollinearity does not occur if the VIF value is below ten or the Tolerance is above 0.10. Thus the multiple regression line model used is appropriate.

4.2.3.3. Heteroscedasticity Assumption Test

The heteroscedasticity test aims to determine whether there is an inequality of variance from one residual observation to another. If the variance contained in the residuals from one observation to another remains, it is called homoscedasticity; if it is different, it is called heteroscedasticity. A good regression model is the absence of heteroscedasticity. The heteroscedasticity test can use a scatter plot graph. If there is no certain pattern, such as dots that form a certain pattern regularly, then it can be said that heteroscedasticity occurs.

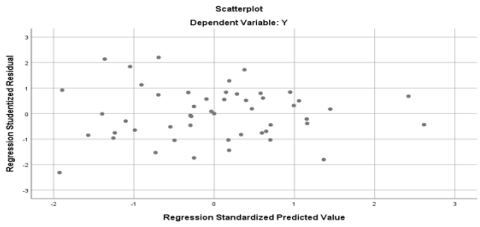


Figure 4.1 Heteroscedasticity Test

Source: Output SPSS 25.0 (2022)

Based on the scatterplot, the heteroscedasticity test shows that the data is scattered around the number 0 (0 on the Y axis) and does not form a particular pattern or trend line. Thus, the data

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

can be said to be homoscedasticity, or there is no heteroscedasticity, and the heteroscedasticity test has been fulfilled.

4.2.3.4. Autocorrelation Assumption Test

The autocorrelation test results were obtained using the Durbin Watson (DW) statistical value.

Table 4.6 Autocorrelation Test Results

Model	Durbin-Watson
1	2.292

Source: SPSS 25.0 Output (2022)

Based on the table above, the DW value can be known to be 2.292, which will be compared with the du value with a sample size of 50 (n) and the number of independent variables 3 (k = 3). A du value of 1.6739 is obtained, and a DW value of 2.292 is less than the upper limit (du), which is 1.6739 and less than (4-du) or 4 - 1.6739 = 2.3261 or du < dw < 4-du (1.6739 < 2.292 < 2.3261). So it can be concluded that there is no autocorrelation. Thus, the research data does not occur autocorrelation, so the autocorrelation assumption is fulfilled.

4.3. Multiple Linear Regression Analysis

The results of data analysis with the help of computer processing based on SPSS version 25.0 calculations obtained multiple regression equations based on the following output.

Table 4.7 Multiple Linear Regression Equations

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.751	7.205		-.104	.917
	X1	-30.703	7.427	-.594	-4.134	.000
	X2	.926	1.057	.113	.876	.386
	X3	.174	.091	.268	1.906	.063
a. Dependent Variable: Y						

Source: Output (2022)

Based on the regression coefficient test, the regression equation is as follows (Equation 1):

$$Y = -0.751 - 30.703X_1 + 0.926X_2 + 0.174X_3 + e$$

The above equation means:

- If X_1 (Self-Assessment System), X_2 (Tax Audit) and X_3 (Tax Collection) are zero, then Y (Receipt of Value Added Tax / VAT) is -0.751.
- Every increase of 1 unit X_1 (Self-Assessment System) affects a decrease in Y (Value Added Tax/VAT Receipt) of 30.703 assuming other variables are constant.

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

- Every increase of 1 unit X_2 (Tax Audit) affects the increase of Y (Value Added Tax/VAT Receipt) of 0.926 assuming other variables are constant.
- Every increase of 1 unit X_3 (Tax Collection) affects the increase of Y (Value Added Tax/VAT Receipt) of 0.174 assuming other variables are constant.

4.4. Coefficient of Determination (R2)

Next, a statistical test of the coefficient of determination was carried out to find out how far the model's ability to explain the variation of the dependent variable.

Table 4.8 Coefficient of Determination Self-Assessment System (X_1), Tax Inspection (X_2), and Tax Collection (X_3) on Revenue of Value Added Tax/ VAT (Y)

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.521[a]	.271	.224	17.88139
a. Predictors: (Constant), X3, X2, X1				

Source: Output (2022)

Based on the results of multiple linear regression, it is known that the coefficient of determination is 27.1% (0.521^2 x 100%). The results of the analysis show that the Self-Assessment System (X_1), Tax Inspection (X_2), and Tax Collection (X_3) able to explain the effect on Value Added Tax/VAT Revenue (Y) 27.1% (R^2 = 0.271) and the rest (72.9%) is explained by other factors/variables not examined.

4.5. Hypothesis Test

4.5.1. Partial test (t test)

Next, a statistical t test is performed to determine the effect of each independent variable Self-Assessment System (X_1), Tax Inspection (X_2), and Tax Collection (X_3) on the dependent variable Value Added Tax Receipt/ VAT (Y).

Table 4.9 Statistical Test t Partial Effect of Self-Assessment System (X_1), Tax Inspection (X_2), and Tax Collection (X_3) on Revenue of Value Added Tax/VAT (Y)

Coefficients[a]			
Model		**t**	**Sig.**
1	(Constant)	-0.104	0.917
	X1	-4.134	0.000
	X2	0.876	0.386
	X3	1.906	0.063
a. Dependent Variable: Y			

Source: Output (2022)

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

- **Effect Self-Assessment System (X_1) on Value Added Tax/VAT (Y)**

Based on the SPSS output results, the results of the t statistical test obtained a significant level of independent variable X_1 (Self-Assessment System) of $0.000 < \alpha = 0.05$ and $- t_{count} = -4.134 < -t_{table} = -2.013$ so the decision H_0 rejected H_1 accepted, meaning that Self-Assessment System has a significant effect on Value Added Tax/VAT Revenue.

- **Effect of Tax Audit (X_2) on Value Added Tax/VAT (Y)**

Based on the SPSS output results, the results of the t statistical test obtained a significant level of independent variable Tax Audit (X_2) of $0.386 > \alpha = 0.05$ and $t_{count} = 0.876 < t_{table} = 2.013$ so the decision H_0 accepted H_2 is rejected, meaning that the Tax Audit has no significant effect on Value Added Tax/VAT Revenue.

- **Effect of Tax Collection (X_3) on Value Added Tax/VAT (Y)**

Based on the SPSS output results, the results of the t statistical test obtained a significant level of independent variable Tax Audit (X_2) of $0.063 > \alpha = 0.05$ and $t_{count} = 1.906 < t_{table} = 2.013$ so the decision H_0 accepted H_3 is rejected, meaning Billing Tax has no significant effect on Value Added Tax/VAT Revenue.

4.5.2. Simultaneous Test (F Test)

Next, a simultaneous effect test was carried out to find out whether the independent variables, namely the Self-Assessment System (X_1), Tax Audit (X_2), and Tax Collection (X_3) jointly or simultaneously affect Value Added Tax/VAT (Y) Revenue or the dependent variable.

Table 4.10 Statistical Test F Effect of Simultaneous Self-Assessment System (X_1), Tax Inspection (X_2), and Tax Collection (X_3) on Revenue of Value Added Tax/VAT (Y)

ANOVA[a]						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	5470.695	3	1823.565	5.703	.002[b]
	Residual	14708.227	46	319.744		
	Total	20178.922	49			
a. Dependent Variable: Y						
b. Predictors: (Constant), X3, X2, X1						

Source: Output (2022)

Based on the SPSS output, the results of the ANOVA test obtained F Count of 5.703 while the F Table value with df1 = 3, df2 = 46 and a = 0.05 which is equal to 2.807. Then the value of F Count (5.703) > F_{table} (2.807) or Sig. (0.002) < α (0.05) so that the decision H_0 rejected or H_4 is accepted, meaning that the Self-Assessment System (X_1), Tax Inspection (X_2), and Tax Collection (X_3) simultaneously affect Value Added Tax/VAT (Y) Receipts.

ISSN 1533-9211

DOI 10.5281/zenodo.7460677

4.6. DISCUSSION

4.6.1. The Effect Self-Assessment System on VAT Receipts

The Self-Assessment System is a tax collection system that gives full authority to taxpayers to determine the amount of tax owed. Mardiasmo (2016:9). One of the concrete manifestations of having a self-assessment system is by issuing Periodic VAT notifications, which is a means for Taxable Entrepreneurs to report and account for the calculation of the amount of VAT payable.

Based on the research results obtained from the results of individual (partial) testing, it is known that the self-assessment system influences VAT receipts because the significant value is 0.000 < significant 0.05. Self-Assessment System (X1) has regression results that explain that the independent variable Self-Assessment System influences VAT receipts, meaning that each increase in the Self-Assessment System also increases VAT receipts.

This follows the results of Hamilah's research (2018), which states that the self-assessment system affects Value Added Tax revenue.

4.6.2. Effect of Tax Audit on VAT Receipt

According to Mardiasmo (2016: 56), a tax audit is a series of activities to collect and manage data, information, and/or evidence that is carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or to other purposes in order to implement the provisions of laws and regulations. According to Ilyas and Wicaksono (2015: 34), the criteria for tax audits intending to test compliance with fulfilling tax obligations are divided into two: Routine Audits and Special Audits. However, one additional criterion for a tax audit is Audit for Other Purposes.

Based on the research results obtained from the results of individual (partial) testing, it is known that the tax audit variable does not affect VAT receipts because the significant value is 0.386 > significant 0.05. Tax audit (X2) has regression results that explain that the independent variable tax audit does not affect VAT receipts, meaning that each increase in tax audit does not increase VAT revenue.

The results of this study support the results of Cut Inayatul Maulida and Adnan's (2017) research, which states that tax audits do not affect the receipt of Value Added Tax. Furthermore, this research does not support the results of Hamilah's research (2018), which states that tax audits influence the receipt of Value Added Tax.

4.6.3. Effect of Tax Collection on VAT

Collection Tax collection is a series of actions so that the tax bearer pays off debts and tax collection fees by reprimanding or reminding, carrying out instant and simultaneous billing, notifying coercive letters, proposing prevention, carrying out confiscation, carrying out hostage-taking selling goods that have been confiscated (UU No. 19 of 2000). Taxpayer billing actions are divided into 2 (two), namely active and passive (UU No. 19 of 2000).

Based on the research results obtained from the results of individual (partial) testing, it is known that the tax collection variable does not affect VAT receipts because the significant

ISSN 1533-9211

DOI 10.5281/zenodo.7460677

value is 0.063 > significant 0.05. Tax collection (X3) has regression results that explain that the independent variable tax collection does not affect VAT receipts, meaning that any increase in tax collection does not increase VAT receipts.

This study supports Anti Azizah Aprilianti's research (2018), which states that tax collection does not affect the receipt of Value Added Tax.

CONCLUSION

This study's main objective is to determine the effect of the Self-Assessment System, Tax Audit, and Tax Collection on Value Added Tax Receipts. Based on the results and discussion of this study, the following conclusions can be drawn:

1. Self-Assessment System affects value-added tax receipts at the Bandung Middle Tax Service Office in 2017-2021.
2. Tax Audit has no effect on Value Added Tax Receipt at the Bandung Middle Tax Service Office for 2017-2021.
3. Tax Collection has no effect on Value Added Tax Receipts at the Bandung Middle Tax Service Office for 2017-2021.
4. Self-Assessment System, Tax Audit, and Tax Collection affect Value Added Tax Receipt at the Bandung Middle Tax Service Office for 2017-2021.

Suggestions

Based on the results of the research that has been done, the authors provide the following suggestions:

1. For KPP Madya Bandung, it is hoped that it can improve the performance of integrated tax counselling, which can increase the understanding of taxpayers regarding the importance of fulfilling tax obligations to minimize the occurrence of discrepancies and irregularities in practice.

2. For future researchers, add several other additional variables that are thought to affect Value Added Tax Revenue and expand the research survey area or outside the Bandung Middle Tax Service Office.

Bibliography

- Aprilianti, A. A., Yudowati, S., & Kurnia, K. (2018). Pengaruh Self Assessment System, Pemeriksaan Pajak, dan Penagihan Pajak Terhadap Penerimaan Pajak Pertambahan Nilai (PPN)(Studi Kasus pada Kantor Pelayanan Pajak (KPP) Pratama Majalaya Tahun 2013-2016). Kajian Akuntansi, 19(1), 81-92.
- Ariyanti, N. K. (2020). Pengaruh Self Assessment System, Pemeriksaan Pajak, dan Penagihan Pajak Terhadap Penerimaan PPN. Retrieved Agustus 2022, from Pajakku.com: https://www.pajakku.com/read/5db6a1534c6a88754c088109/Pengaruh-Self-Assessment-System-Pemeriksaan-Pajak-dan-Penagihan-Pajak-Terhadap-Penerimaan-PPN
- Awat. (1995). Manajemen Keuangan. Jakarta:PT Gramedia Pustaka Utama

The Seybold Report
ISSN 1533-9211
DOI 10.5281/zenodo.7460677

- Dwiriyani et al. (2013). Pelaksanaan Penyitaan Objek Pajak Berdasarkan Undang – Undang Nomor 19 Tahun 2000 Tentang Penagihan Pajak Dengan Surat Paksa.
- Ghozali, Imam. (2005). Aplikasi Analisis Multivariate dengan SPSS. Semarang:Badan Penerbit UNDIP
- Ilyas, Wirawan B. & Pandu Wicaksono. (2015). Pemeriksaan Pajak. Jakarta: Mitra Wacana Media.
- Jayanti, Z., Harimurti, F., & Kristianto, D. (2020). PENGARUH SELF ASSESSMENT SYSTEM DAN PEMERIKSAAN PAJAK TERHADAP PENERIMAAN PAJAK PERTAMBAHAN NILAI (Studi pada KPP Pratama Boyolali tahun 2013 – 2018). Jasti.
- Kusumawati, T. & Indra. (2006). Analisis Perilaku Wajib Pajak Orang Pribadi Terhadap Pelaksanaan Self Assessment System: Suatu Studi di Bangkalan. Jurnal Akuntansi dan Auditing Indonesia, Vol. 10 No. 1 (2006).
- Lumbantoruan, S. (1996). Akuntansi Pajak. Jakarta: PT. Gramedia Widiasarana Indonesia.
- Mardiasmo. (2011). Perpajakan. Edisi Terbaru 2011. Jakarta: Erlangga.
- Mardiasmo. (2016). Perpajakan. Edisi Terbaru 2016. Jakarta: Erlangga.
- Maulida, C. I., & Adnan, A. (2017). Pengaruh Self Assessment System, Pemeriksaan Pajak, Dan Penagihan Pajak Terhadap Penerimaan Pajak Pertambahan Nilai (PPN) Pada KPP Pratama Banda Aceh. Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi, 2(4), 67-74.
- Migang, S., & Wahyuni, W. (2020). Pengaruh Pertumbuhan Self Assessment System, Pemeriksaan Pajak dan Penagihan Pajak Terhadap Penerimaan Pajak Pertambahan Nilai (PPN) pada KPP Pratama Balikpapan. Jurnal Ekonomi Dan Bisnis, 23(01), 1-5.
- Panjaitan, F., & Sudjiman, P. E. (2021). Pengaruh self assessment system, pemeriksaan pajak dan penagihan pajak terhadap penerimaan PPN di Kota Bekasi Selatan. Jurnal Ekonomis, 14(1b).
- Rahayu, S. K. (2010). Perpajakan. Edisi Terbaru 2010. Bandung:Rekayasa Sains.
- Rahayu, S. K. (2013). Perpajakan. Edisi Terbaru 2013. Bandung:Rekayasa Sains.
- Rahayu, S. K. (2017). Perpajakan. Edisi Terbaru 2017. Bandung:Rekayasa Sains.
- Rahayu, S. K. (2020). Perpajakan. Edisi Terbaru 2020. Bandung:Rekayasa Sains.
- .Sugiyono. (2012). Memahami Penelitian Kualitatif. Bandung :ALFABETA.
- Sukartha, P. P. (2014). PENGARUH KEPATUHAN, PEMERIKSAAN, DAN PENAGIHAN PAJAK PADA PENERIMAAN PAJAK PENGHASILAN BADAN . E-Jurnal Akuntansi Universitas Udayana 9.3 (2014) : 633-643.
- Tampubolon, Y. S. (2018). Pengaruh Pelaksanaan Pemeriksaan Pajak dalam Meningkatkan Kepatuhan Wajib Pajak Badan pada Kantor Pelayanan Pajak Pratama Medan Timur. Repository UIN Sumatera Utara.
- Trisnayanti, I. A. I., & Jati, I. K. (2015). Pengaruh Self Assessment System, Pemeriksaan Pajak, dan Penagihan Pajak Pada Penerimaan Pajak Pertambahan Nilai (PPN). E-Jurnal Akuntansi, 13(1), 292-310.
- Uma, Sekaran. (2011). Metodologi Penelitian untuk Bisnis, Edisi 4. Jakarta: Salemba Empat.
- Widnyana, I. W. (2018). Perpajakan. Banjar Tegal Gundul: CV. Noah Aletheia.
- YAI, H. S. T. I. E. (2018). Self Assessment System, Pemeriksaan Pajak dan Penagihan Pajak: Dampaknya Pada Penerimaan Pajak Pertambahan Nilai. Jurnal Riset Akuntansi dan Auditing, 5(2), 18-27.