THE RELATION OF E-SPT (VAT) IMPLEMENTATION TOWARDS THE EFFICIENCY OF SPT FILLING BASED ON TAXABLE ENTREPRENEUR PERCEPTION

SKRIPSI

By:

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Presented to the

School of Business President University

In partial fulfillment of the requirements for

Bachelor’s Degree in Accounting

PRESIDENT UNIVERSITY

Cikarang Baru – Bekasi

Indonesia

May 2018
Proverbs 23:18

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ACKNOWLEDGEMENT

This thesis is a result of university student life, my hard-work, energy, tears also knowledge that have been given to me by lectures. This is my last step before I left “President University” to welcoming the new stage by having a Bachelor of Accounting after my name. Praise and gratitude, I would like to convey to Jesus Christ, for giving me blessing and ability to finish this thesis along with its revisions. Without His guidance and grace, I cannot finish this thesis well. Other than that, I would like to express my deepest gratitude toward several people, due to an assistance, support, and guidance to me.

Special thanks for my beloved parents, Mr. Daud Marenden and Mrs. Sapan, who always encourage me to finish this thesis and never stop praying for their first daughter who live far away from home and survive. I’m thankful for having a greet Willy, Silfanny, Michael as my siblings that always support to finish this thesis and graduate as soon as possible.

To the best my thesis advisor, Mrs. Setyarini Santosa, SE., MAFIS., Ak who always gives me guidance, knowledge, and support during thesis consultations. I would also like to thank to Mrs. Andi Ina Yustina, M.sc., CIBA., CMA as a head of accounting study program for the support to finish this thesis immediately.

For my beloved friends, Vaya Priskila, Aldi, Nuraisyah, Karema, Feronika that always being by my side through ups and downs to support and reminding me that this thesis can’t finish by itself. And also for everyone that I cannot mention the name one by one who always support me during this thesis process.

Cikarang, May 2018

Lilyana
Tax revenue plays a very important role in maintaining economic development, social programs financing and infrastructure investment. Therefore, effective tax revenues from all agents or aspect of economic can improve public services in developing countries (Gahou & Soumare, 2012). The Directorate General of Taxation (DGT) as the board appointed by Indonesian Ministry of Finance to collect the tax revenue has a main demand to do some modernization in taxation system by implement the electronic system (e-SPT) in reporting tax. The purpose of this research is to examine the relation of e-SPT (Value Added Tax) implementation towards the efficiency of SPT filling. To accomplish this purpose, self-administrated questionnaires were collected from 40 respondents within Cikarang area. The Likert scale was used to rank the criteria based on the respondents’ preferences. The result has shown that e-SPT implementation has significant influence on efficiency of SPT filling. It explained that the respondents prefer to use electronic system (e-SPT) to report their Value Added Tax. In conclusion, this research addresses e-SPT as one of the recommended system to help taxable entrepreneur to reporting their Value Added Tax. The author also recommends for those taxpayers (in this case for Taxable entrepreneur) to fulfill their tax obligation because now we can easily report our Taxes.

Keywords: e-SPT (Value added tax), efficiency of SPT filling.
INTISARI

Penerimaan pajak mempunyai peranan yang sangat penting dalam mempertahankan pembangunan ekonomi, pembiayaan program sosial dan investasi infrastruktur. Oleh karena itu, pendapatan pajak yang efektif dari semua agen atau aspek ekonomi dapat meningkatkan layanan publik di negara berkembang (Gahou & Soumare, 2012).


Kata kunci: e-SPT PPN, Efisiensi pengisian SPT
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CHAPTER 1

INTRODUCTION

1.1. Research Background

Tax aims to finance government expenditures and also plays an important factor in government’s revenue to subsidize various public consumption (Tabandeh et al. 2013). Ibrahim et al. (2015) stated that tax revenue plays a very important role in maintaining economic development, social programs financing and infrastructure investment. Therefore, effective tax revenues from all agents or aspect of economic can improve public services in developing countries (Gahou & Soumare, 2012). Especially for developing country like Indonesia, governments use most of their taxes that they collected to subsidize the majority of the activities. Organization of government that has a main responsibility to collect the tax revenue is The Directorate General of Tax as the board appointed by Indonesia Ministry of Finance.

The Directorate General of Taxation do several modernizations in taxation system which consists of tax policy reform and administrative reform. We can see the modernization of tax policy reform on several Indonesia law amendments such as Law No.36 year 2008 about Income tax and Law No. 16 year 2009 about The General Tax Provision and Procedures Law, and Law No. 42 year 2009 about value added tax and luxuries goods.

According to Lingga (2012), tax administrative reform program is realized in the modernization of tax administration system that has characteristic such as improvement
of tax services with established the account representative and using information technology by implement electronic system services such as SPT digital.

These modernization is aiming to increase the taxpayer’s trust against the tax administration system (higher tax compliance). It also increased the productivity of tax officer to collect the tax revenue optimally using the principles of social justice and provide better services to taxpayers.

The resulting of tax administration modernization that conducted by Directorate General of Tax as a form of improvement the quality of tax services is by release a tax information system that adopted a technological innovation such as electronic tax return (e-SPT) software to facilitate the taxpayers to report their tax payable easily.

e-SPT system is an electronic application that can be used by taxpayer to fulfill the tax return (SPT) easily because manual SPT is considered to have weaknesses especially for taxpayer who does large transactions and has to provide the document (hardcopy) to the tax office. In other side the data recording using manual SPT takes a long time and also susceptible to human error happen that make the SPT reporting be delayed and also causing fine.

From the explanation above, the writer is interested to replicate research about the e-SPT implementation especially e-SPT VAT and to analyze the efficiency of tax filling using e-SPT VAT application based on taxpayer perception. In this research, writer focused on taxable entrepreneur who do more than 25 transactions in one tax period that have to used e-SPT as stated in PER-10/PJ/2013 with the population of the sample is in Cikarang area because in previous research based on Lingga’s research
focused in Bandung area and for Nurbaeti’s research only focused in Makassar area. Therefore, the writer research’s title “The relation of e-SPT (Value Added Tax) implementation towards the efficiency of SPT filling based on Taxable Entrepreneur perception”. In this research focused on Taxable Entrepreneur around Cikarang area”.

1.2. Research Question

Based on the explanation above, the problem formulation in this study is: Is there any influence of e-SPT implementation towards the efficiency of SPT filling based on taxable entrepreneur perception in Cikarang?

1.3. Research Objective

The purpose of the research is to find out the impact of e-SPT (VAT) towards the efficiency of SPT filling.

1.4. Significance of The Study

- This research is aiming at providing additional information on taxation knowledge related to modernize of tax administration systems especially e-SPT.
- This research can be used as a reference for students majoring in accounting for further research.
- The results of the study can be useful and provide an illustration about how the relation of e-SPT (VAT) towards the efficiency of SPT filling.
From the point of view of corporate taxpayer, this research can give an illustration about tax administration system especially e-SPT in order to provide better tax service.

1.5. Organization of the Thesis

This research uses a systematic approach. In which the first chapter contains the introduction, explaining the research background, problem identification, and research benefits. The second chapter consists of a literature review and hypothesis development. The third chapter, methodology, explains the method of approach for the research, discussing, sampling selection, and data collection methods. The forth chapter is about the data processing from the respondents and then interpreting the result. Finally, the fifth chapter explains the conclusion, and future recommendation.
CHAPTER 2
LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Task Technology Fit (TTF)

TTF is the relationship between task requirements, individual abilities, and the functionality of the mobile device and its software. Further TTF has been linked to the criterion of personal performance, which can be used in the larger context of considering the impact of information technology on individual performance (Fuller & Dennis, 2009; Zigurs & Khazanchi, 2008).

In TTF, tasks are broadly defined as the actions carried out by individuals in turning inputs into outputs. Task characteristics of interest include those that might move a user to rely more heavily on certain aspects of the information technology. Automation, sharing of resources, multitenancy, remote implementation are the daily routine tasks of the organization that are fulfilled by cloud computing (Obeidat & Turgay, 2012).

Research of Igbaria et al. (1990), explains several factors that support the individual to utilize technology computer further beside its benefits and social pressure, as follows: anxiety factor, skills, organizational support and organizational utilization, in which explain technology utilization that used by the individual not only recommend toward its benefits but as well the user capability that use it.
During the research of the effect of performance, TTF is the most important evidence. High performance is an implication increased efficiency, in this case is e-SPT that has influence over performance of the suitability between functionality and task requirements performed by users using informational technology.

Technologies are viewed as tools used by individuals in carrying out their tasks. In the context of information systems research, technology refers to computer systems (hardware, software, and data) and user support services (training, help lines, etc.) provided to assist users in their tasks.

e-SPT is a technology developed in the field taxation, with the application of digital SPT is expected to assist taxpayers in calculating and reporting SPT efficiently as time specifies, so as to further improve taxpayer compliance in carrying out its tax obligations.

2.1.2 Modernization of Tax Administration

Since 2001, Indonesian Government of Indonesia has been implementing the modernization of tax administration program as part of the current fourth major tax reform includes the information technology such as software, hardware and human resource.

The current reform incorporated good governance elements and initiatives to create a more effective and efficient administration by making procedures more transparent, ensuring that the systems more accountable, and improving officer integrity. The reform aims to have more public trust in the DGT, more productive officer, and higher tax compliance (Rizal, 2008)
2.1.3 Definition of Tax

According to Law Number 6 Year 1983 regarding General Provisions Taxation as amended last time by the Act No.16 Year 2009 (KUP) article 1 point 1 as following:

“Tax is the taxpayer contribution to the state owed by an individual or a coercive body under the law, by not receiving direct rewards and used for the purposes of the state for the greatest possible prosperity of people.”

Another definition of tax according to Soemitro (1988) is as follows: taxes are contributions to the state treasury by law (can be imposed) that will be used directly to pay the general expenditure.

From the definition, it is concluded that taxes have four different elements that could be elaborated as follows:

1) Dues or contribution. The party entitled to levy a tax is only the State. The fee is in the form money (not goods).

2) By the law. Taxes are levied on the basis of or by force of the law as well as rules of implementation.

3) Without lead services or contraprestation from the state directly can be assigned.

4) Used to finance state households, such as expenditures that benefit the wider community (Mardiasmo, 2011).
2.1.4 Function of Tax

The function of taxation is divided into two functions. The first function is budget (budgetair) function and the second is function to regulated (regulerend).

Budget function explain that tax has a function as a tool or instrument that is used to collect as much fund into the state treasury. In this case tax functions are more directed as a fund-raising instrument from the community to be put into the state treasury. The funds from the tax are the ones then used as a support for organization and government activities.

Function to regulated (regulerend) explains that taxes are used to regulate and direct the community (in social and economic field) toward the government policy. For example, high import duty tariff for imported goods (government policy) is aiming to protect domestic industry development.

2.1.5 Definition of Taxpayer

Article 1 paragraph 2, Law no. 16 of 2009 on General Provisions and Tax Procedures (KetentuanUmumPerpajakan or KUP) mentioned that.

“A taxpayer is an individual or a body, including a taxpayer, tax cuts, and tax collectors, who have rights and obligations taxation in accordance with the provisions of legislation taxation.”

General Provisions of Taxation (KUP) stipulates that the obligation to register for taxpayer has different treatment (tax treatment) between taxable entrepreneur and an individual taxpayer. Taxable entrepreneur must register their business at least one month after establishing the business to obtain the taxable entrepreneur identification
number (NPPKP). The individual taxpayers that their income in a year more than non-taxable income must register their selves by the end of the following month to obtain a Taxpayer Identification Number (NPWP) (Mardiasmo, 2011).

2.1.6 Tax Return (SPT “Surat Pemberitahuan”)

According to law No.16 2009 concerning KUP Article 1 point 11 and Regulation of the Minister of Finance Number 152 / PMK.03 / 2009, SPT is a letter by which the taxpayer is used to report the calculation and / or payment of taxes, tax objects and / or not a tax object, and / or property and liability in accordance with the provisions tax laws and regulations.

Provisions on Tax Law and Regulation states about correct, complete, and clear way to fill the SPT can be explained as following: Correct in calculation, including correct in provisions implementation of the taxation legislation, in filling, and according to the actual circumstances. Complete means contain all elements related to the object taxes and other elements that should be reported in the SPT. Clear meaning to report the origin or source of the object and other elements which should be reported in the SPT.

Every taxpayer fills out the SPT in the Indonesian language and it must be filled using Latin letters, Arabic numerals, Rupiah currency units, correctly, complete, clear, and sign before it is delivered to the DGT office where the taxpayer registered / confirmed. Taxpayers, who have obtained the permit of the Ministry of Finance to organize bookkeeping using foreign languages and currencies other than the rupiah,
shall be required to submit the *SPT* in the Indonesian language and currencies other than Rupiah are allowed.

For taxable entrepreneur *SPT* must be signed by the board / director and delivered directly by the taxpayer to the Directorate General of Taxation office where they required taxes are registered. Submission of *SPT* can sent by post with proof of mail delivery or by way of which is regulated by Regulation of the Ministry of Finance.

2.1.7 **Electronic Tax Return (e-SPT)**

Government provides applications that can be used by taxpayers to fill and report *SPT* quickly, precisely and accurately. This is done in order to the tax administration system modern realization.

According to Pandiangan (2008), e-*SPT* is reporting of *SPT* to tax office electronically. e-*SPT* definition according to Directorate General of Taxation is *SPT* and attachments in digital form and reported electronically or by using a computer used to assist taxpayers in reporting calculations and payment of tax payable in accordance with the applicable provisions of legislation. The e-*SPT* application is a free application by The Directorate General of Taxation to the taxpayer to facilitate the taxpayer during record data process and maintain the *SPT* digital data.

2.1.8 **The Difference between e-SPT vs manual SPT**

Table below show the differences between e-SPT and manual SPT that encourage the DGT to do some tax modernization
Table 2.1. Difference between e-SPT and manual SPT

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<td>1</td>
<td>Tax return reporting done quickly and safely because the document in the electronic form.</td>
<td>There are possibilities such as lack of documents, if they have many documents in the form of hardcopy</td>
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<tr>
<td>2</td>
<td>Well-organized of Taxation data</td>
<td>Taxation data lack of organized because there was no admission automation.</td>
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<td>3</td>
<td>This application system can organized wisely and systematic on taxation data.</td>
<td>Lacking on systematic system</td>
</tr>
<tr>
<td>4</td>
<td>Calculation done quickly and accurate because using computerize system</td>
<td>There is possibility to miscalculation, because the calculation done manually</td>
</tr>
<tr>
<td>5</td>
<td>Data reported complete by taxpayer, because numbering form using computerize system</td>
<td>There is possibility the data reported are uncompleted</td>
</tr>
<tr>
<td>7</td>
<td>Paper less</td>
<td>Wasteful paper cause of error occurrence.</td>
</tr>
<tr>
<td>8</td>
<td>Reduced clerical work during SPT filling that waste to much source.</td>
<td>There is potential to reprocess data entry and human error</td>
</tr>
<tr>
<td>9</td>
<td>The data that are already submitted, cannot be changed anymore in tax office.</td>
<td>There is chance to tax officer to change the tax data that already submitted by taxpayer.</td>
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*Source: Lingga (2012).*
2.1.9 Definition of Value Added Tax

Value Added Tax (VAT) is the tax imposed on value added of the goods or services in its circulation from the manufacturer to consumer. In Indonesia, VAT is called as PPN (Pajak Pertambahan Nilai) or Goods and Services Tax. VAT includes indirect taxes, meaning that the tax is paid by another party (trader) is not the insurer or in other words, the taxpayer (the final consumer) does not directly deposit the taxes he accepts (Jakijan & Khairani, 2013).

2.1.10 Perception

Perception is a process by which individuals organize and interpreting their sense-impression to give meaning to its environment (Aryati, 2013). According to Mar'at (1984) the process of forming perception begins with the existence of a stimulus, which is a form of physical energy that touches the sensory receptor. This receptor sends a message to the brain which then interprets the message as a sensation. Thus, sensation is an interpretation of external energy, then the brain translates the combined sensations to form a meaning called perception.

For DGT, it is important to know how the taxpayers’ perceptions of the performance improvement especially during taxation data processing using the digital SPT system, because it is related with trust and support by the taxpayer towards the governments’ program. Therefore, if taxpayers’ perception using e-SPT has been useful during the data process then the e-SPT implementation significant relation to efficiency of SPT filling.
2.2. Hypothesis

The theoretical basis in this research is Theory Task Technology Fit (TTF). This theory holds that technology has a positive impact on individual performance and can used if the technological capabilities match the tasks that been generated by the user. Therefore, TTF serves as the basic hypothesis in this research in accordance to the taxpayer that will use the e-SPT system that perceived to provide positive benefits for the taxpayers namely the efficiency in filling tax returns.

Based on the previous research conducted by Lingga (2012) it states, that the application of VAT e-SPT and the efficiency of SPT filling have a strong relation. In accordance to Lingga statement, Nurbaeti (2015) study also states, that the application of VAT e-SPT has significant effect on the efficiency of filling tax return according to Taxpayer's perception. Based on the exposure, the researcher can conclude that that e-SPT is closely related to the efficiency in charging the tax return by taxpayer. The hypothesis in this study is as follows.

H: Implementation of e-SPT VAT towards the efficiency of SPT filling.
CHAPTER 3

RESEARCH METHOD

The following research uses a quantitative method approach in which the hypotheses will be tested statistically.

3.1. Research Design

This research will describe the relation of e-SPT (VAT) implementation towards the efficiency of e-SPT filling based on taxable entrepreneur perception. This research using quantitative method with survey research to answer the problems that has been arise. According to Soewadji (2012) quantitative research method can be defined as research methodology based on positivism paradigm. Quantitative paradigm emphasis on testing the theory through the measurement of variable research with numbers and an analysis of data by a statistical procedure.

3.2. Operational Definition of Variables

The research variables are the variable that explained what is defined by the researcher to be studied in order to obtain information and conclude it (Sugiyono, 2009). There are two kinds of variable in this research:

1. Independent Variable (X) is the variable that has influence to the dependent variable in either positive or negative way. The independent variables (X) of this research is e-SPT (VAT) implementation,
2. Dependent variable is the primary variable in this research. Through the analysis of the dependent variable, it is possible to find answers or solutions to the problem. For this research, the dependent variable (Y) is the efficiency of SPT filling.

Table 3.1. Variable indicators

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Indicators</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>e-SPT (Value Added Tax) implementation</td>
<td>a. The Urgency of e-SPT system applied,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b. The purpose of e-SPT system implementation,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c. Socialization to taxpayers,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>d. The obstacle of e-SPT implementation.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b. The accuracy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c. The efficiency of storage usage/archiving system.</td>
</tr>
</tbody>
</table>

*Source: Lingga (2012)*

3.3. Sampling Design

The population is an event or everything that has specific characteristics (Indriantoro & Supomo, 2011), meanwhile according to Sugiyono (2009) population is a generalization area consists of object or subject those has quality and certain characteristic defined by researcher to be studied then concluded. Population in this
research is all taxable entrepreneur in Cikarang area who has applied e-SPT Value
Added tax.

According to Mamang and Sopiah (2010), sample is a quantity and a characteristic
of population itself. When the writer has a large populations and the studies are not
possible to study for all population, such as limited funds, energy, and time, so the
research can use samples taken from the population. Roscue (in Sugiyono, 2009)
deliver some recommendation about sample size as follows:

1. The appropriate sample size in the research is between 30 until 500 respondents.
2. If the simple size divided in several categories (gender, occupation, etc) thus
   the sample for every category should have minimal 30 respondents.
3. For simple experimental research, that using group experiment and control
   group, then the number of members of each sample between 10 and 20.

In this study, the writer is not possible to study all of population because it considers
with the limited time during data collection so the writes using the first point from the
recommendation above as reference for determine the sample size. Thus, the number
of samples that writer used in this study at least 30 and maximum 500 respondents who
can operate the e-SPT application and already joined the e-SPT training.

3.3.1. Population

The population of the respondents in this study are taxable entrepreneur who
already use e-SPT and all of the respondents are located in Cikarang area.
3.3.2. Sample Size and Sampling Technique

Sample collection technique used in this research was judgement sampling (part of non-probability sampling) with purposive sampling technique, where taking sample based on the characteristic of population element target adapted to research issues and purposes, as well as the number of samples already specified (Simamora, 2004)

In this research, the questionnaires were distributes to 40 respondents that works in tax department/ division around Cikarang. Distribution of questionnaire will be done electronically. The electronic websites will be distributed through online questionnaire sites, where respondents are only clicks away.

3.4. Research Instrument

The instrument of research will be a questionnaire. Where the questionnaire will be based on of the Nurbaeti (2015) and will consist of generic questions regarding two variables: e-SPT (VAT) system implementation and efficiency of e-SPT filling. The questionnaire uses the Likert Scale as an approach to measure each variable. The scale ranges from 1 (highly unlikely/disagree) to 5 (highly likely/agree). Distribution of questionnaire will be done manually and electorally via google form.

3.4.1. Validity Testing

The study conducted using questionnaire method should be tested for its validity. Validity test is useful to determine the validity of the review and questionnaire conformity the researchers used to review the data obtained from the respondents. Validity refers to how much proof and hypothesis the understandings of test scores
involved by proposed of tests. The instrument (or questionnaire) is deemed valid when the statements in the questionnaire are able to measure and reveal the data from the identified variable correctly. Validity testing uses with the Pearson Product Moment method with SPSS tool, following criterion:

1) If $r_{\text{count}} \geq r = 0.30$ the instrument has significant correlation to the total score, and is deemed valid (Azwar, 2000).

2) If $r_{\text{count}} < r = 0.30$ the instrument does not have significant correlation to the total score, and is deemed invalid.

3.4.2. Reliability Testing

Reliability testing is conducted to measure the consistency of the data results. The reliability testing will use a cronbach alpha that should be at a value higher than 0.6 to be deemed reliable, according to Ghozali (2013).

3.5. Statistical Analysis

Data analysis method is an approach to translate the information prepared to answer the questions shows up in the examination. This research uses SPSS (Statistical Product and Service Solutions) software in processing the data.

3.5.1. Analytical Technique

Simple linear regression is a statistical method that allows us to summarize and study relationships between two continuous (quantitative) variables (Dependent variable and independent variable).
Equation:

\[
Y = a + bX + e
\]

Notes:

Y = Dependent Variable (efficiency of e-SPT filling)
X = Independent Variable (e-SPT (Value Added Tax) implementation)
a = Constant
b = Coefficient regression.
e = Other factors

The positive value of independent variables coefficient will positively impact the dependent variable.
4.1. Descriptive Analysis

After collecting the questionnaires from the respondents. The actual number of them are 40 questionnaires, but there are found 5 questionnaires which are not submitted back so it can be used in this research.

Table 4.1. Socio-Demographic Background of the Respondents

<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Age</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 - 30 years old</td>
<td>21</td>
<td>60.0</td>
</tr>
<tr>
<td>31 - 46 years old</td>
<td>7</td>
<td>20.0</td>
</tr>
<tr>
<td>47 - 64 years old</td>
<td>7</td>
<td>20.0</td>
</tr>
<tr>
<td>Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>11</td>
<td>31.4</td>
</tr>
<tr>
<td>Female</td>
<td>24</td>
<td>68.6</td>
</tr>
<tr>
<td>Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Diploma</td>
<td>11</td>
<td>31.4</td>
</tr>
<tr>
<td>Bachelor</td>
<td>21</td>
<td>60.0</td>
</tr>
<tr>
<td>Senior High School</td>
<td>3</td>
<td>8.6</td>
</tr>
<tr>
<td>Business</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Industry</td>
<td>28</td>
<td>80.0</td>
</tr>
<tr>
<td>Service</td>
<td>2</td>
<td>5.7</td>
</tr>
<tr>
<td>---------</td>
<td>---</td>
<td>-----</td>
</tr>
<tr>
<td>Trade</td>
<td>3</td>
<td>8.6</td>
</tr>
<tr>
<td>Others</td>
<td>2</td>
<td>5.7</td>
</tr>
</tbody>
</table>

*Source: Primary research data*

Based on the table above explained the majority of the respondents in this research are women who are 22-33 years old having a bachelor degree as the last education who already have a knowledge enough about the Indonesian tax regulation. All the respondents also come from industry, service, and trading business that report their VAT using e-SPT system.

### 4.2. Structural Analysis

#### 4.2.1. Validity Test

To determine whether a questionnaire is valid or not. It is important to find the $r$ count that would be compared to the $r$ table. If the $r$ count > $r$ table, with level significance of 0.3, then, the questionnaire is valid.

**Table 4.2. Validity test**

<table>
<thead>
<tr>
<th>X</th>
<th>$r_{xy}$</th>
<th>$r_{table}$</th>
<th>Validity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1</td>
<td>0.528</td>
<td>0.3</td>
<td>Valid</td>
</tr>
<tr>
<td>Q2</td>
<td>0.442</td>
<td>0.3</td>
<td>Valid</td>
</tr>
<tr>
<td>Q3</td>
<td>0.417</td>
<td>0.3</td>
<td>Valid</td>
</tr>
<tr>
<td>Q4</td>
<td>0.679</td>
<td>0.3</td>
<td>Valid</td>
</tr>
<tr>
<td>Q5</td>
<td>0.512</td>
<td>0.3</td>
<td>Valid</td>
</tr>
<tr>
<td>Q6</td>
<td>0.542</td>
<td>0.3</td>
<td>Valid</td>
</tr>
<tr>
<td>Q7</td>
<td>0.579</td>
<td>0.3</td>
<td>Valid</td>
</tr>
<tr>
<td>Q</td>
<td>Item</td>
<td>Correlation</td>
<td>Significance</td>
</tr>
<tr>
<td>----</td>
<td>------</td>
<td>-------------</td>
<td>--------------</td>
</tr>
<tr>
<td>Q8</td>
<td></td>
<td>0.520</td>
<td>0.3</td>
</tr>
<tr>
<td>Q9</td>
<td></td>
<td>0.343</td>
<td>0.3</td>
</tr>
<tr>
<td>Q10</td>
<td></td>
<td>0.570</td>
<td>0.3</td>
</tr>
<tr>
<td>Q11</td>
<td></td>
<td>0.321</td>
<td>0.3</td>
</tr>
<tr>
<td>Q12</td>
<td></td>
<td>0.470</td>
<td>0.3</td>
</tr>
<tr>
<td>Q13</td>
<td></td>
<td>0.497</td>
<td>0.3</td>
</tr>
<tr>
<td>Q14</td>
<td></td>
<td>0.617</td>
<td>0.3</td>
</tr>
<tr>
<td>Y</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Q15</td>
<td></td>
<td>0.559</td>
<td>0.3</td>
</tr>
<tr>
<td>Q16</td>
<td></td>
<td>0.635</td>
<td>0.3</td>
</tr>
<tr>
<td>Q17</td>
<td></td>
<td>0.439</td>
<td>0.3</td>
</tr>
<tr>
<td>Q18</td>
<td></td>
<td>0.606</td>
<td>0.3</td>
</tr>
<tr>
<td>Q19</td>
<td></td>
<td>0.498</td>
<td>0.3</td>
</tr>
<tr>
<td>Q20</td>
<td></td>
<td>0.680</td>
<td>0.3</td>
</tr>
<tr>
<td>Q21</td>
<td></td>
<td>0.711</td>
<td>0.3</td>
</tr>
<tr>
<td>Q22</td>
<td></td>
<td>0.742</td>
<td>0.3</td>
</tr>
<tr>
<td>Q23</td>
<td></td>
<td>0.617</td>
<td>0.3</td>
</tr>
<tr>
<td>Q24</td>
<td></td>
<td>0.561</td>
<td>0.3</td>
</tr>
</tbody>
</table>

Source: Primary data process SPSS 20

The validity test result of these research is to compare the correlation item with the total of correlation (r > 0.3). Because the number of correlation that we get from each question indicator more is than 0.3, then we can conclude if all of the questionnaire significant and valid.

4.2.2. Reliability Test

Reliability test is examined to measure whether the research instrument is consistence and stable to minimize the bias. Cronbach Alpha can be used as the
measurement of it. The minimum result to determine as if it is reliable is 0.6 (Soedibjo, 2013).

Table 4.3. Reliability test

<table>
<thead>
<tr>
<th>Variables</th>
<th>Cronbach Alpha Value</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>e-SPT (Value Added Tax) implementation</td>
<td>0.766</td>
<td>Reliable</td>
</tr>
<tr>
<td>The Efficiency of e-SPT filling</td>
<td>0.799</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: Primary data process SPSS 20

Based on reliability test by researcher obtained all of the variable that have Cronbach alpha number more than 0.6, so we can have concluded if all the variable is reliable.

4.3. Classical Assumption Test

4.3.1. Normality Test

Normality test is used to determine whether or not the normal distribution of data (Santoso, 2010). Good research data is data that has a normal distribution. The normal distribution means the data has spread evenly so that it can represent the population. Normality test in this research is using P-P Plot of regression standardized residual to examine the variables.
From Figure 4.2 above can be seen that P-P Plot standardized residual indicates a normal distributed data pattern. This can be seen from the point on the normal graph follows the diagonal line.

4.3.2. Autocorrelation

Autocorrelation test is used to see that there is a linear relation between the errors on a series of observations (Ghozali, 2013). In this research autocorrelation test using the value by Durbin Watson.
Table 4.4. Durbin Watson test

Efficiency of SPT filling

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.811 a</td>
<td>1.554</td>
</tr>
</tbody>
</table>

a. Predictors: (constant), e-SPT implementation

Based on Table 4.4 dU value (1.519) is lower than the DW value (1.554), and DW value lower than dL value (2.481), then it can be concluded that the regression model in this research there is no autocorrelation problem.

4.3.3. Multicollinearity

Multicollinearity is a state of very high inter-correlations or inter-associations among the independent variables. It is therefore a type of disturbance in the data, and if present in the data the statistical inferences made about the data may not be reliable. To explained is there multicollinearity in this regression model is by see the tolerance value and Variance Inflation Factor (VIF). The general limit that used in here is VIF>10 (Sekaran, 2009).

Table 4.5. Multicollinearity test

<table>
<thead>
<tr>
<th>Model</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>e-SPT implementation</td>
<td>1.000</td>
</tr>
</tbody>
</table>

Source: Primary data process SPSS 20
Based on the table above, it can be seen that the tolerance value of the variable independent has a VIF value smaller than 10. Thus it can be concluded that the regression model did not indicate the presence of multicollinearity or non-multicollinearity assumption.

4.3.3. Heteroscedasticity Test

Heteroscedasticity test is used to test there is a regression model residual variance inequality from one observation to another observation. Regression formula obtained by assuming confounding variables (error) has a constant residual variance (range of errors approximately equal). Heteroscedasticity occurs if there is residual variance is not constant. The regression model to be good if there is not heteroscedasticity (Ghozali, 2013). In this research for heteroscedasticity done by using SPSS tool.

**Table 4.6. Heteroscedasticity test**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>3.499</td>
<td>4.608</td>
<td>.759</td>
</tr>
<tr>
<td>e-SPT implementation</td>
<td>.663</td>
<td>.083</td>
<td>7.959</td>
</tr>
</tbody>
</table>


From the table above can concluded if there is no significant independent variable from t-statistic value means there is no heteroscedasticity.
Based on Scatterplot output above, shown that those points spread and do not form a specific clear pattern. It is concluded that there was no trouble in heteroskedasticity. Heteroskedasticity test by looking at the Scatterplot chart has a significant drawback, because the number of observations is too greatly affect the outcome plotting. Therefore, to confirm whether there are heteroskedasticity problems or not, it is necessary to test heteroscedasticity test with Glejser.

4.4 Hypothesis Test

4.4.1. Simple Regression

Regression analysis is a method or technique used to explore the relationship between one variable with other variables expressed in mathematical form in a functional relationship. In another sense, regression analysis wants to find the relationship of two or more variables by which one variable depends on other variables.
In general, it also can be stated that if you want to know the effect of the variable X to the variable Y, then use simple regression analysis (Soewadji, 2012).

Table 4.7. T-Test

<table>
<thead>
<tr>
<th></th>
<th>Unstandardized Coefficients</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (constant)</td>
<td>3.499</td>
<td>0.453</td>
</tr>
<tr>
<td>e-SPT implementation</td>
<td>0.663</td>
<td>0.000</td>
</tr>
</tbody>
</table>

From the table, the equation of this model of simple regression is:

\[
\text{Efficiency of SPT filling} = 3.499 + 0.663 \text{ e-SPT implementation}
\]

The value of constant \( a \) has meaning; when e-SPT (VAT) implementation is zero (0) or the efficiency of SPT filling is not related by e-SPT (VAT) implementation, then the average efficiency of SPT filling is 3.499. While the regression coefficient has meaning the e-SPT (VAT) implementation increases by 1 unit, the efficiency of SPT filling will increase by 0.663. Thus the regression coefficient is positive, which means e-SPT (VAT) implementation gives positive relation to the efficiency of SPT filling.

4.3.2. Determination Analysis (\( R^2 \))

The coefficient on \( R^2 \) test is examined to know how much independent variables influence the dependent variable.
Table 4.8. R²-Test

**Efficiency of SPT filling**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.811^a</td>
<td>.657</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), e-SPT implementation

Source: Data process SPSS 20

The result of R square in this research is 0.657 or 65.7%, it means the 65.7% of independent variables influence to dependent variable. While, the remaining 34.3% could be investigated by other variables outside this research.

**4.4. Interpretation Result**

Based on table 4.7 show if the significant level is 0.00>0.05 means e-SPT(VAT) has significant relation implementation towards efficiency of SPT filling. Table 4.5 shows if there is 65.7% implementation of e-SPT (VAT) related with efficiency of SPT filling. This result expects using e-SPT technology will help to be more efficient in charging tax returns will be more compliant to fulfill their tax obligation especially for SPT (VAT) report.

The result of this research is in line with Lingga (2012) and Nurbaeti (2015) research which stated that the application of e-SPT (VAT) has an effect on the efficiency of SPT filling and this study also accordance with Theory Task Technology Fit (TTF) proposed by Goodhue and Thompson (1995) where the theory explains the
technology has a positive impact on individual performance and can be used if the technology capabilities match the tasks that must be done by the user.
CHAPTER 5
CONCLUSION AND RECOMMENDATION

5.1. Conclusion

This research demonstrates taxable entrepreneur in Cikarang area are likely to using e-SPT to fill their value added tax. From determination analysis, $R^2$ shown there is 65.7% contribute proportion of e-SPT implementation towards the efficiency of SPT filling, while the remaining could be investigated by other variables outside this research.

The research result using simple regression linear $Y = a + bX + e$ concluded if e-SPT (VAT) has significant relation on e-SPT filling efficiency. This result also in line with the hypothesis that using in this research which TTF theory that explained if e-SPT (VAT) assist taxpayers in prepared their tax obligation.

5.2. Limitation and Future Recommendation

While this study has revealed some interesting results about the relation of e-SPT implementation towards the efficiency of SPT filling, there are some limitations that might become the suggestions for the future research, as following:

1. The scope of the study is respondents in Cikarang which covers only one area of Indonesia.

2. The occupation of the respondents in this research are only limited to those taxable entrepreneurs (especially only industry business), assumed that
basically cannot represent enough evidence related to the efficiency of $SPT$
filling using e-$SPT$.

3. This study also limited on examine one factor (VAT) that can be affect the
efficiency of $SPT$ filling.

5.3. Recommendation

This research investigated from the literature reviews and phenomenon
regarding e-$SPT$ system as part of tax modernization to fill the $SPT$ in Indonesia. Then,
the author of this research recommends for those taxpayers to fulfill their tax obligation
because now we can easily to report our taxes.

Moreover, the author of this research recommends to Directorate General of
Taxes and Tax Office to socialized more about the e-$SPT$ system in order to give the
understanding of the urgency of e-$SPT$ applied and also continuous improvement for
e-$SPT$ system to minimize the obstacle of e-$SPT$ implementation by taxpayer.
REFERENCES


APPENDIX

Questionnaire

Kepada Bapak/ Ibu


Ikuti petunjuk pengisian da nisi kuesioner ini dengan jawaban yang jujur sesuai dengan pendapat dan pengalaman anda. Semua jawaban adalah benar dan rahasia dan hanya untuk keperluan penelitian saja

Terima kasih.

Dear Sir/ Madam

My name is Lilyana. I am a final year student from President University majoring in Accounting. Currently I am working on my thesis entitled "The relation of e-SPT (VAT) implementation towards the efficiency of SPT filling". Thus, I will be sincerely grateful if you assist to fill this questionnaire to expedite my research process.
Please follow the instructions and fill this questionnaire with the most honest answer based on your opinion and experience. All answers are correct and confidential for educational purpose only.

Thank you in advance.

Isi kuesioner ini dari sangat setuju/sangat tidak setuju dengan setiap pilihan di bawah dengan skala 1-5:

Please indicate your level or agreement/disagreement with each statement below on a scale 1 - 5, weather you:

Strongly disagree (1)

Sangat Tidak Setuju (1)

Disagree (2)

Tidak Setuju (2)

Neutral (3)

Netral (3)

Agree (4)

Setuju (4)

Strongly Agree (5)

Sangat Setuju (5)
Business Identity:

1. Name of Company: ............................................................. (optional)
   Nama Perusahaan: .......................................................... (tidah wajib)

2. Business field (Bidang Usaha):
   a. Trade (perdagangan)  c. Service (Jasa)
   b. Industry (Industri)  d. Others (Lainnya)………………

Respondent identity (Identitas responden):

1. Name (Nama): ...................................................................

2. Gender (Jenis Kelamin):

3. Age (Umur):

4. Education (Pendidikan):

E-SPT IMPLEMENTATION (X)

1. e-SPT VAT is one of tax improvement by tax office toward taxpayers
   e-SPT PPN merupakan salah satu bentuk peningkatan pelayanan kantor pajak kepada wajib pajak

2. Any mistakes that often occur during SPT filling, can be minimized with e-SPT system
   Kesalahan yang sering terjadi dalam pengisian SPT, dapat diminimalisir dengan sistem e-SPT

3. For taxpayers who issued a lot of tax documents, SPT reporting via electronic media
   (CD, Flash Disc) becomes indispensable
Bagi wajib pajak yang menerbitkan dokumen-dokumen pajak dalam jumlah besar setiap bulan, pelaporan SPT melalui media elektronik (CD, Flash Disc) menjadi sangat dibutuhkan

4. Fill the SPT data using e-SPT system need relatively short time

Perekaman data SPT oleh wajib pajak dengan menggunakan sistem e-SPT menggunakan waktu yang relative singkat

5. Using e-SPT system, facilitate me to fulfill my tax obligation (SPT calculating and reporting)

Dengan adanya e-SPT, mempermudah saya dalam melaksanakan kewajiban perpajakan (perhitungan serta pelaporan SPT)

6. With e-SPT, I was able to fulfill data needed from fiscus quickly

Dengan adanya e-SPT saya dapat memenuhi kebutuhan data dari pihak fiskus secara cepat.

7. With e-SPT, I was able to fulfill data needed by fiscus accurately

Dengan adanya e-SPT, saya dapat memenuhi kebutuhan data dari pihak fiskus secara akurat

8. I was able to perform the tax obligation using e-SPT to minimize human resource during data calculating

Saya dapat melakukan kewajiban perpajakan dengan e-SPT sehingga meminimalkan jumlah SDM dalam perhitungan

9. I was able to perform the tax obligation using e-SPT to minimize human resource during the data filling
Saya dapat melakukan kewajiban perpajakan dengan e-SPT sehingga meminimalkan jumlah SDM dalam perekaman data.

10. I was able to well organized the tax obligation using e-SPT

Saya dapat melakukan kewajiban pajak secara terorganisir dengan baik melalui e-SPT

11. DGT has conduct the socialization widely regarding e-SPT implementation to taxpayer

Direktorat Jenderal Pajak telah melakukan sosialisasi secara meluas mengenai penerapan e-SPT kepada Wajib Pajak

12. I have already known the e-SPT advantages and purposes

Saya telah memahami manfaat serta tujuan penerapan e-SPT

13. With that socialization, I tend to be motivated for using e-SPT system

Dengan adanya sosialisasi tersebut, saya cenderung lebih termotivasi untuk memanfaatkan fasilitas e-SPT

14. Data conversion service to synchronize the ASP (Application Service Provider) data format in e-SPT system already provide by ASP as a service provider.

Layanan konversi data untuk sinkronisasi format data ASP (Application Service Provider) dengan sistem DJP dalam aplikasi e-SPT telah disediakan oleh ASP selaku penyedia jasa aplikasi

**EFFICIENCY OF SPT FILLING (Y)**

15. With e-SPT system, an error in the tax calculation is able to identified quickly
Dengan adanya e-SPT, kesalahan dalam penghitungan dapat dengan cepat diketahui

16. With e-SPT system, taxpayer does not waste their time to calculate and report the SPT

Dengan adanya e-SPT, dapat dilakukan penghematan waktu dalam penghitungan serta pelaporan SPT

17. With e-SPT the, less the quantity of double data

Dengan adanya e-SPT, jumlah data rangkap yang ada menjadi berkurang

18. With e-SPT, data accurate during SPT filling more secure and minimize the tax data error

Dengan adanya e-SPT, keakuratan data dalam pengisian SPT lebih terjamin dan kesalahan dalam mengolah data-data perpajakan menjadi berkurang.

19. With e-SPT system, taxpayer can archive their tax data

Dengan adanya e-SPT, wajib pajak dapat melakukan pengarsipan data-data perpajakan

20. With e-SPT system, taxpayer can minimize their cost while reporting the SPT

Dengan adanya e-SPT, dapat menghemat biaya yang di butuhkan pada proses pelaporan SPT

21. With e-SPT, taxpayer can minimize their time during SPT filling process

Dengan adanya e-SPT, dapat menghemat waktu yang di gunakan pada proses pengisian SPT

22. With e-SPT system, taxpayer can minimize their time while the SPT reporting in processes
Dengan adanya e-SPT, dapat menghemat waktu yang dibutuhkan pada proses pelaporan SPT

23. With e-SPT system, taxpayer can minimize their energy during SPT filling process

Dengan adanya e-SPT, dapat menghemat tenaga yang dibutuhkan pada proses pengisian SPT

24. With e-SPT system, taxpayer can minimize their energy while the SPT reporting in processes

Dengan adanya e-SPT, dapat menghemat tenaga yang dibutuhkan pada proses pelaporan SPT
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<tr>
<th>Nomor</th>
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