

Effect of Self Assessment System, Electronic Invoice Number, and E-Invoice Application on Value Added Tax Revenue

Section:
Financial Management

Maulidya Desi Wulan & Swarmilah Hariani

Business and Economics Faculty, Universitas Mercu Buana
Jakarta, Indonesia

Abstract

This research aims to know the influence of the self-assessment system, the application of electronic invoice number (e-Nofa), an e-invoice to the VAT revenue 2017-2018. The object of this research is all taxable employers located in Jakarta. This research was done on 100 respondents by using a quantitative-descriptive approach. Thus, data analysis is used in statistic analysis in the double linear regression test and using SPSS 25. This research shows that either partially or simultaneously, the variable the self-assessment system, electronic invoice number (e-Nofa), and e-invoice on the VAT revenue. It has been proven from the result of (f) simulant test, and the result of (t) partial shows the significant point of three independent variables that support the hypothesis. Therefore, the accepted assumption is, there is influence between the self-assessment system, the application of electronic invoice numbers, and e-invoice to the VAT revenue.

Received: 20 Oct 2021
Revised: 02 Nov 2021
Accepted: 13 Nov 2021
Online: 30 Dec 2021



*Journal of Public Auditing
and Financial Management*

Keywords:

VAT Revenue, the Self Assessment System, E-Nofa, E-Invoice.

Corresponding author

Maulidya Desi Wulan

Fakultas Ekonomi dan Bisnis Universitas Mercu Buana Jakarta

Email: maulidya.desi92@gmail.com

Vol 1, No. 2, 2021, 85 - 92
eISSN 2798-4737

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DOI: <https://doi.org/10.36407/jpafm.v1i2.450>



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INTRODUCTION

Taxes are the primary source of state revenue that can be used to finance government and development activities. Without taxes, most of the activities of the state would be very difficult to carry out. The more taxes collected, the more facilities and infrastructure are built. The definition of *tax* according to Law Number 28 of 2007 Article 1 Paragraph 1 is a mandatory contribution to the state that is owned by an individual or entity that is coercive under the law, with no direct compensation, and is used for the state for the greatest prosperity of the people. Following the philosophy of tax law, paying taxes is not only an obligation but is the right of every citizen to participate in state financing and national development. In increasing tax revenue in Indonesia, in 1983, the Government implemented a self-assessment system in tax collection. According to Mardiasmo (2016: 9), a self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed by themselves. In this system, the initiative and activities of calculating and collecting taxes are entirely in the taxpayer's hands. Taxpayers are considered to be able to calculate taxes, understand the tax laws currently in effect, have high honesty, and are aware of the importance of paying taxes.

One of the tax modernization systems issued by the Directorate General of Taxes is Electronic Invoice Number (eNofa) and eFaktur. E-Nofa and e-Faktur are policies established by the Directorate General of Taxes as stated in No. PER-17/PJ/2014 concerning Form, Size, Procedure for Filling Information, Notification Procedure for Making, Procedure for Correction or Replacement, and Procedure for Cancellation of Tax Invoice to make it easier for PKP to request a tax invoice serial number which was previously done manually now can be done online (via the website). Meanwhile, e-Faktur or tax invoice in electronic form is a tax invoice made through an electronic application or system determined and provided by the Directorate General of Taxes (Efianti, 2015). The background of the Directorate General of Taxes making this application is because it pays attention to the misuse of tax invoices, including non-PKP taxpayers who issue tax invoices even though they are not entitled to issue tax invoices, late issuance of tax invoices, fictitious tax invoices, or double tax invoices. This study aims to analyze and prove the effectiveness of the self-assessment system, application of electronic invoice number (e-Nofa), and application of e-Faktur on tax revenue.

E-Nofa is an internet-based application whose function is to provide a tax invoice serial number, which is no longer done manually by taxable entrepreneurs but is controlled by the Directorate General of Taxes. The implementation of e-Nofa is a form of modernization intensified by the Directorate General of Taxes. According to Wahyudi and Sanjaya (2017), partially, the implementation of e-Nofa has a significant effect on tax revenue. The success of the implementation of e-Nofa is supported by the success of a system that has been implemented. All successes from the implementation of e-Nofa are supported by the role of account representatives, namely by providing socialization to taxpayers about e-Nofa, which is the latest system issued by the Directorate General of Taxes. So that the purpose of e-Nofa as improving tax administration in numbering tax invoices that taxpayers will use can run well, can encourage the creation of a better self-assessment implementation, and taxpayers have the awareness to carry out their tax rights, and obligations following the applicable tax provisions apply which will lead to tax revenue.

Meanwhile, e-Faktur or tax invoice in electronic form is a tax invoice made through an electronic application or system determined and provided by the Directorate General of Taxes (Efianti, 2015). The Directorate General of Taxes' background makes this application because it pays attention to the misuse of tax invoices, including non-PKP taxpayers who issue tax invoices even though they are not entitled to issue tax invoices, late fictitious tax invoices, or double tax invoices. According to Angraini, Ompusunggu, and Darmansyah (2017) that the application of e-Faktur directly has a positive effect on tax revenue. This shows that

implementing an excellent e-Faktur application at KPP Pratama Depok Cimanggis makes it easier for PKPs to pay and report VAT eSPT so that tax revenues increase.

LITERATURE REVIEW

Effect of Self Assessment System on Value Added Tax Revenue

The higher the self-assessment system, the higher the VAT revenue (Zeny et al., 2019). The increase in the self-assessment system will increase VAT receipts (Trisnayanti and Jati, 2015). Expanding the fulfillment of tax obligations (self-assessment system) will increase VAT receipts (Junianto et al., 2020). Furthermore, the more active taxable entrepreneurs carry out their tax activities with a good self-assessment system, the more VAT revenue will increase (Desmon and Hairudin, 2020). So the self-assessment system has a positive effect on VAT receipts.

Effect of Electronic Invoice Number (e-Nofa)

Application on Value Added Tax Revenue, The success of implementing e-Nofa, will lead to value-added tax revenue, according to Wahyudi and Sanjaya (2017). The implementation of e-Nofa has a good impact on VAT receipts at the Big Three Taxpayer KPPs (Prahaji et al., 2015). Improving VAT administration and improving services (e-Nofa) helps optimize VAT revenues (Setyawati et al., 2016). The application of e-Nofa can simplify and provide benefits for tax employees in carrying out their activities to increase VAT receipts (Rizqiah et al., 2014). So the electronic invoice number (e-Nofa) positively affects VAT receipts.

The Effect of E-Faktur Implementation on Value Added Tax.

Revenue With the implementation of e-invoicing through good VAT e-SPT reporting, the efficiency of SPT filling will increase, increasing value-added tax revenue (Anggarini et al., 2017). The effectiveness and efficiency of implementing the e-invoice system can increase VAT receipts (Yanto and Dewi, 2020). The e-invoice application made by the DGT can increase tax revenues at the Central Jakarta KPP Madya to carry out tax obligations, especially in the VAT sector (Kartika and Aryanto, 2014). So the application of e-invoice has a positive effect on VAT receipts.

METHODOLOGY

The research design used is causal research, namely research with a cause and effect relationship and independent and dependent variables. The research method used in this study is quantitative because the research data is in the form of numbers using statistical analysis. The respondent criteria are set as follows: Corporate taxpayers who have been confirmed as PKP with a minimum of 5 years have been taxpayers and transact using tax invoices—a tax invoice for Value Added Tax (VAT) transactions. The sample in this study used the non-probability sampling method. Researchers determine the number of respondents according to criteria as many as 100 respondents.

Measurement

Operational variables are needed to determine the types and indicators of the variables involved in this study. In addition, the operating variable aims to determine the measurement scale of each variable so that hypothesis testing using tools can be carried out correctly. In more detail, the operational variables in this study:

- a. According to Law no. 15 of 2017 concerning the State Revenue and Expenditure Budget (APBN) for the 2018 Fiscal Year Article 1 point (3), tax revenues are all state revenues consisting of domestic taxes and international trade taxes. Tax revenue is one source of state revenue that will be used to finance government development. Taxes contribute to the state budget around 70-80%. The government should be able to optimize tax revenues well. One of the types of taxes that have a significant share in state revenue is Value Added Tax (VAT).
- b. Self Assessment System. According to Mardiasmo (2016:9), a self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed themselves. In this system, the initiative and activities of calculating and collecting taxes are entirely in the taxpayer's hands. Taxpayers are considered capable of calculating taxes, understanding the tax laws that are currently in effect, having high honesty, and being aware of the importance of paying taxes. Thus, the success or failure of the implementation of tax collection depends a lot on the taxpayer himself.
- c. Electronic Invoice Number (E-Nofa) is a new system or application for numbering tax invoices. Not all taxable entrepreneurs (PKP) can get e-Nofa. Only entrepreneurs who have verified and re-registered will get a tax invoice number. The background of the implementation of e-Nofa is based on the regulation from the Director-General of Taxes No. PER 17/PJ/2014 concerning Form, Size, Procedure for Filling Out, Description of Procedure, Notification for Making, Procedure for Correction and Replacement, Procedure for Cancellation of Tax Invoice.
- d. Application of E-Invoice. Regulation of the Implementation of e-Faktur According to the Regulation of the Director-General of Taxes no. PER-16/PJ/2014 states that an electronic Tax Invoice, referred to as e-Faktur, is a Tax Invoice made through an electronic application or system determined and provided by the Directorate General of Taxes. Based on the description above thus, tax invoices in electronic form are made through an electronic system provided by the Directorate General of Taxes.

RESULTS AND DISCUSSION

Descriptive statistics

Descriptive statistical analysis was used to provide an overview of the data used. The measurement of the descriptive study was carried out on the self-assessment system variable, the application of e-Nofa, the application of e-Faktur as the independent variable, and value-added tax revenue as the dependent variable. The information that will be displayed in the descriptive analysis is a description of the sample used in the study seen from the mean (mean), median, standard deviation, maximum, and minimum, which can be seen in table 1

Table 1.

Descriptive statistics

	MIN	MAX	MEAN	STD.DEV
Value Added Tax Revenue	26	40	34.20	3.941

Self-Assessment System	20	30	26.24	2.913
Application of e-Nofa	30	50	42.50	4.398
Application of e-Invoicing	29	50	42.71	4.949

The lowest value-added tax revenue dependent variable value is 26, and the highest is 40. The mean and standard deviation of the value-added tax revenue variable are 34.20 and 3.941. The mean value obtained is greater than the normal deviation value. It can be concluded that the average of all data on the variable value-added tax revenue (Y) can describe all data well.

The independent variable self-assessment system (X1) has the lowest value of 20 and the highest value of 30. The mean and standard deviation of the self-assessment system variable are 26.24 and 2.913. The mean value obtained is greater than the standard deviation value. It can be concluded that the average of all data on the self-assessment system variable (X1) can describe all data well. The independent variable of e-Nofa implementation (X2) has the lowest 30 and the highest value of 50. The mean and standard deviation of the three-Nofa implementation variable are 42.50 and 4.398. The mean value obtained is greater than the standard deviation value, so it can be concluded that the average of all data on the e-Nofa application variable (X2) can describe all data well. The independent variable for e-Faktur (X2) implementation has the lowest value of 29 and the highest value of 50. The mean and standard deviation of the variable for the application of e-Faktur are 42.71 and 4.949. The mean value obtained is greater than the standard deviation value; it can be concluded that the average of all data on the e-Invoice application variable (X2) can describe all data well.

Hypothesis testing

This study aims to examine the effect of the self-assessment system, the application of e-Nofa, and the application of e-Faktur on the value-added tax revenue by using multiple regression analysis with a level of 0.05 or 5%. The results of the regression in this study can be seen in Table 2 below.

Table 2.

Regression Analysis

Variable	β	SE	t	Sig
(Constant)	.105	2.506	.042	.967
Self-Assessment System	.250	.102	2.452	.016
Application of e-Nofa	.325	.077	4.229	.000
Application of e-Invoicing	.321	.061	5.240	.000
Adj. R square	0.657			
f-statistics				
Sig				

The self-assessment system variable (X1) has a value of sig < critical probability value ($\alpha = 5\%$) of $0.016 < 0.05$ and the value of t count > t table is $2.452 > 1.985$, so the self-assessment system (X1) has a positive effect on tax revenue (Y). The conclusion of this study is to accept H1. Variable application of e-Nofa (X2) has p value < critical probability value ($\alpha = 5\%$) of $0.000 <$

0.05 and the value of $t_{\text{arithmetic}} > t_{\text{table}}$ is $4.229 > 1.985$, so the application of e-Nofa (X2) has a positive effect on tax revenue (Y). The conclusion of this study is to accept H2. Finally, the e-faktur application (X3) has a $p\text{-value} < \text{critical probability value } (\alpha = 5\%)$ of $0.000 < 0.05$ and $t \text{ value} > t_{\text{table}}$ is $5.240 > 1.985$, so the application of e-Faktur (X3) has a positive effect on value-added tax revenue (Y). The conclusion in this study is to accept H3.

The goodness of fit model test is used to test the accuracy of the sample regression function in estimating the actual value that can be measured through the value of the coefficient of determination, the value of the F statistic, and the value of the t statistic. This study uses the F statistical value to identify the estimated regression model that is feasible to explain the independent variables' effect on the dependent variable. Based on the results of the Anova test in the table above, it is known that the sig. F (Statistic) of 0.000 is smaller than the significance level of 0.05. The F statistic value is $>$ than F table, which is $64.260 > 2.70$, so it can be concluded that the estimated regression model can be used to explain the effect of the relationship between the independent variables of the self-assessment system, the application of e-Nofa, and the implementation of e-invoice.

Based on the test results, the value obtained from the coefficient of determination r^2 is 0.668. The adjusted r^2 value of 0.657 indicates that the proportion of the influence of the self-assessment system variable, the application of e-Nofa, and the application of e-Faktur on value-added tax revenue is 65.7 percent. In contrast, the remaining 34.3 (100% - 65.7%) percent is influenced by other variables that are not in the regression model.

Discussion

The research results show that the self-assessment system has a positive and significant impact on VAT receipts. Thus, increasing the self-assessment system will increase VAT revenues in 2017-2018. If all taxpayers have high awareness, then tax revenue will be optimal, and the effect on state revenue will also be more significant. The level of tax revenue can be influenced by several factors that have a considerable influence on tax revenue, namely the awareness of taxpayers. The results of this hypothesis research are in line with the study of Zeny, Fadjar, and Djoko (2019), which shows that the self-assessment system has a positive and significant effect on VAT receipts. This research is also in line with Trisnayanti and Jati (2015), which show that the self-assessment system positively affects VAT receipts. According to Junianto, Harimurti, and Suharno (2020), the self-assessment system has a significant positive effect on the VAT revenue variable. According to Desmon and Hairudin (2020), the self-assessment system positively impacts VAT receipts.

Second, the implementation of e-Nofa has a positive and significant impact on VAT receipts. Thus, increasing the performance of e-Nofa will increase VAT receipts in 2017-2018. The success of the e-Nofa system is supported by supervision in the implementation of the system and the socialization provided by the Account Representative so that the programs used in the e-Nofa system can be used easily by taxpayers so that the e-Nofa system can be used properly as intended thoroughly in the implementation of e-Nofa and can optimize tax revenue. The results of the second hypothesis research are in line with Wahyudi and Sanjaya (2017), which show that the application of e-Nofa has a positive and significant effect on VAT receipts. This study is also in line with Prahaji, Husaini, and Daron (2015) that the application

of e-Nofa has a positive and significant effect on VAT receipts. Setyawati, Susilo, and Dewantara (2016) showed that the implementation of e-Nofa had a positive and significant impact on VAT receipts. Rizqiah, Astuti, Yaningwati (2014) showed that the performance of e-Nofa had a positive and significant effect on VAT receipts.

Third, the implementation of e-invoicing has a positive and significant impact on VAT receipts. Thus, increasing the implementation of e-invoicing will increase VAT receipts in 2017-2018. E-invoicing can overcome problems in VAT administration so that tax revenues from the VAT sector can be more optimal, in addition to PKP being able to run their business much better. The results of this third hypothesis study are in line with Anggarini, Ompusunggu, and Darmansyah (2017), which show that e-invoicing has a positive and significant effect on VAT receipts. This research is also in line with Yanto and Dewi (2020), who show that e-invoicing has a positive and significant impact on VAT receipts. Kartika and Aryanto (2014) showed that e-invoicing had a positive and significant effect on VAT receipts. So the application of e-invoice has a positive impact on VAT receipts.

CONCLUSION

The Self Assessment System has a positive and significant effect on value-added tax revenue. Thus, increasing the self-assessment system will increase the value-added tax revenue. Electronic invoice numbers (e-Nofa) have a positive and significant effect on value-added tax receipts. The e-Nofa system can be appropriately used according to the overall objectives that have been set in the application of e-Nofa and can optimize tax revenues. The application of the invoice has a positive and significant effect on value-added tax revenue. Thus, to overcome problems in the administration of VAT so that tax revenues from the VAT sector can be more optimal, in addition to PKP being able to run their business much better.

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Declarations

Funding

This activity is part of an internal Research program funded by the Faculty of Economics and Business, Pancasila University

Conflicts of interest/ Competing interests:

The authors have no conflicts of interest to declare that are relevant to the content of this article.

Data, Materials and/or Code Availability:

Data sharing is not applicable to this article as no new data were created or analyzed in this study.