THE INFLUENCE OF INTERNAL CONTROL ON THE EFFECTIVENESS OF INCOME TAX REVENUE

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Abstract

Taxes are an important factor in the development of a State. Success in financing the development of one of them is supported by the amount of funds obtained through Income Tax, which depends on the effectiveness of the collection itself by the Directorate General of Taxes, through the Tax Office. Therefore, to streamline the implementation of income tax collection, it is necessary to apply Internal Control to Tax Service Office. This study aims to examine the effect of internal control on the effectiveness of income tax revenue. Respondents of this study amounted to 54 employees of tax (tax) in the Tax Office (KPP) Pratama Bandung Tegallega tested using a simple linear regression test equipment. Based on data that has been collected and tested shows the more effective internal control consisting of the internal environment, goal setting, event identification, risk assessment, risk response, control activities, information and communication and monitoring / supervision applied in the Tax Office can increase the effectiveness of acceptance income tax.

Keywords: Internal Control, Effectiveness, Income Tax Revenue, Tax Office

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INTRODUCTION

The Government requires maximum tax revenues from any person or entity becoming a Taxpayer. It is undeniable that one of the earners of national income is derived from tax revenue which accounts for about 70% of all State revenues. Taxes have a very important role in a State, without the State's life tax will not be able to run well (Jokowi, 2013).

Tax is an important factor of State development. Tax Payment is the embodiment of the state obligation and the role of the Taxpayer to directly and jointly implement the tax obligations for state financing and national development, (Muhamad Iqbal, 2015).

According to PP 60 of 2008, Internal Control is an integral process of actions and activities undertaken continuously by the leadership and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of State assets, and Obedience to laws and regulations. According to COSO ERM (2004), Internal Control has eight components that provide a model for the Tax Office to consider and understand them related to the risk of activities at all levels, and how the impact of component risk to each other. These eight components comprise the internal environment, goal setting, event identification, risk assessment, risk response, control activities, information and communication and supervision, where relations and harmonious cooperation between the components form an organization's internal control system, which is expected Internal control of the Tax Office may work well, to protect State assets through the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations, and assist in achieving the objectives of the Tax Office in terms of income tax revenue as well as strategic objectives in achieving High-level goals are aligned with by supporting the mission of the Tax Office. According to Arifin (2010), public service institutions such as the Tax Office are not effective internal control, weak internal control as in the case of taxes reflect the dilapidation of public service bureaucracy face.

The judges of Corruption Court (Tipikor) Jakarta sentenced two Civil Service Investigators (PPNS), Taxation to the Directorate General of Taxes, Muhammad Dian Irwan Nuqisra and Eko Darmayanto. Muhammad Dian Irwan as Defendant I and Eko Darmayanto as Defendant II was legally proven and believed to accept bribes from three company. First, amounting to SGD600.000 for the processing of Tax PT. The Master Steel, with witnesses examined in the bribery case of PT. The Mater Steel is Mangkusubroto and Director General of Tax Fuad Rahmany. Secondly, Muhammad Dian and Eko Darmayanto received bribes amounting to Rp 3.250 billion related to tax matters PT. Delta Internusa. Third, Muhammad Dian and Eko Darmayanto received a bribe of USD150,000 for the processing of taxes PT. Nusa Raya Cipta, (SlametRiadi, 2013).

Civil Servant Investigator (PPNS) at the Regional Office of Central Jakarta Directorate General of Tax, Pargono Riyadi, prosecuted for six years in prison and a fine of Rp 200 million subsider three months of confinement. He is considered proven to ask for money USD 600 million to the Taxpayer on behalf of, PT. PramaCiptaNilai, (Dian Maharani, 2013).

Furthermore, the case of GayusTambunan which reduces the objection of Tax PT. Surya Alam single for Rp 570.95 million, tax evasion case PT. Megah Citra Raya amounting to Rp 370 million, received a bribe from Roberto Santonius a tax consultant associated with the taxpayer suit lawsuit PT. Metropolitan Retail Mart amounting to Rp 925 million, and Tax Case 3 companies from Bakrie Group amounted to 3 million US dollars, (Febri Diansyah, 2011).

From some cases above shows that still weak Internal Control at Directorate General of Taxes in receipt of Tax. This applies to the behavior and actions of the Tax authorities. The ineffectiveness of internal control system resulted in weak control, accuracy of data on dubious financial statements and performance of employees of the Directorate General of Taxes questioned and the leadership can not immediately know the crucial points that cause the occurrence of problems that occur in the environment Directorate General of Taxes (Saufi, 2012).

The existence of internal control in the Tax Office is expected to receive income tax target can be achieved. Below is data on the target and realization of State revenue from the income tax sector in KPP Pratama Bandung Tegallega.

A similar research has been conducted by Rori Virgo (2005), under the title Role of Internal Control on the Effectiveness of Personal Income Tax Income Tax, Tia Netriana (2009), entitled The Effect of Internal Control on the Effectiveness of Tax Income of Taxpayer Income Agency, Rizky Afrina (2010), Under the title Influence of Internal Control of Tax Agencies on the Effectiveness of Corporate Income Tax Receipts, Endah Megasari (2011), entitled Influence of Internal Control to Effectiveness of Income Tax, Maryani (2011), entitled Influence of Internal Control to Taxation Institution to Effectiveness Income Tax Income Taxpayer Agency, Hermawan (2012), entitled Influence of Internal Control System Against the Achievement of Income Tax Income Tax Individual Taxpayer, and Agnes UliSihombing (2014), entitled Influence of Internal Control System to the Effectiveness of Income Tax Income.

Based on the achievement of Internal Control objectives, it is seen that there is an effective correlation between income tax receipts, supported by the application of Internal Control. This matter seen from taxation reform and expansion of base of Tax which potency still very big so that require implementation of internal control to reach target of income tax revenue.

Based on the above description, the authors are interested to conduct research under the title Influence of Internal Control on the effectiveness of income tax receipts Tax Office Primary Bandung Tegallega.

The purpose of the research is to determine the magnitude of the influence of internal control on the effectiveness of income tax revenue in the Tax Office Pratama Bandung Tegallega.

According to Sukrisno Agoes (2014: 100), previous terms used for internal control are internal control system, internal control system and internal control structure. Beginning in 2001 the official term used by IAI is internal control. Internal control as a process run by the Board of Commissioners, management and other personnel entities designed to provide reasonable assurance for the achievement of objectives.

According to Government Regulation No. 60 Year 2008 on Government Internal Control System in article 1, the Internal Control System is defined as an integral process of actions and activities undertaken continuously by the leadership and all employees to provide reasonable assurance on the achievement of organizational objectives through effective and efficient activities, reliability of financial reporting, security of State assets, and compliance with laws and regulations.

According Mulyadi (2014: 163), Internal Control System includes organizational structure, methods and measures are coordinated. According to DanangSunyoto (2014: 157), the Internal Control System consists of policies and procedures designed to provide reasonable assurance for management, that the company has achieved its goals and objectives.

Based on the Section Audit Standards 319 Paragraph 2 of 2011, Internal Control is a process run by Board of Commissioners, management, and other personnel entities designed to provide reasonable assurance about the achievement of objectives. According to Amin Widjaja Tunggal (2014: 104), Internal Control is a process influenced by the activities of boards of commissioners, management or other employees designed to provide reasonable assurance about the achievement of objectives.

Based on the Institute of Internal Auditors Standard Section 6, paragraph 4 of 2009, Internal Control is a process effected by an entity of board of directors, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives.

From several definitions Internal control above can be concluded that Internal Control is a process, which consists of a series of actions inherent and integrated in the business unit infrastructure, which is influenced by humans, including organizational structure, methods and measures that are coordinated to achieve goals and objectives Through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and

regulations (Sukrisno Agoes: 2014, PP 60 of 2008, Mulyadi: 2014, Danang Sunyoto: 2014, Amin widjaja: 2014, Audit Standard 319.2 : 2011, Auditing Standards IIA 6.4: 2009).

According to the Committee of Sponsoring Organizations of the Treadway Commission (2004: 3-4), the internal control of the COSO ERM framework consists of the following eight components:

1) Internal Environment

The internal environment is a basic part of the organization including the integrity, ethical values, and competencies and the environment in which they operate, to establish how risks are seen and addressed by the entity.

2) Goal setting

Goal setting must exist before management identifies potential events affecting company goals. Companies must have risk management to set goals and objectives selected to support and align with the mission of the entity and consistent with its risk appetite.

3) Identification of Events

Identify internal and external events that affect the achievement of the objectives of the entity, distinguish between risks and opportunities, which are conveyed to management for strategic setting in the process of achieving goals.

4) Risk Assessment

Risk assessment is a risk to be analyzed, considering the potential risks and impacts to determine how the risk should be managed with an inherent risk assessment.

5) Risk Response

The risk response is that management develops a set of actions to align risk with the entity's risk tolerance and risk appetite by selecting a risk response by avoiding, accepting, reducing or sharing risks.

6) Control Activities

Control activities are policies and procedures established and implemented to help ensure that risk action is effectively carried out.

7) Information and Communication

Relevant information is identified, captured and communicated to those responsible. Effective communication occurs throughout the entity.

8) Monitoring / Monitoring

Overall risk management monitoring and modifications made as necessary. Monitoring activities are carried out on a sustainable basis, separate evaluations or a combination of both.

Tax revenue

According to Dearmando (2012), Tax receipts are all receipts consisting of Domestic Tax and International Trade Tax. Domestic tax is all state revenue derived from Income Tax. According to Tw Silalahi (2014), tax revenue is one of the main sources of state revenues besides non-tax revenues such as oil and gas and non oil and gas. According to Siimettablebh (2010), tax receipts can be interpreted as government revenue which in the broadest sense is from domestic and foreign revenues, Tax receipts are considered as a very important part in state revenue, because Tax is a very important source of potential revenue.

According to Ardiyansarutobi (2010), tax receipts are all receipts consisting of Domestic Tax and International Trade Tax. Domestic taxes consist of Income Tax (PPh), Value Added Tax on Goods and Services (VAT) and Sales Tax on Luxury Goods (PPnBM), Land and Building Tax (PBB), land and building acquisition fees (BPHTB), and Other taxes. For International trade tax consists of import duty and Tax / export levy.

From the above description, it can be concluded that the tax receipts are all state revenues consisting of domestic taxes derived from Income Tax, and International Trade Tax (Dearmando: 2012, Tw Silalahi: 2014, Siimettableh: 2010).

Evaluation of Income Tax

The way to assess the effectiveness of income tax revenue refers to Article 7 of Law No.16 of 2009 on the fourth amendment to Law no. 28 Year 2007 on Income Tax by looking at:

1) Taxpayer compliance in carrying out payments and reporting income tax

2) Implementation of Income Tax sanctions

3) Target of Income Tax

According to article 29 (1) of Law No.16 of 2009 concerning the fourth amendment to Law no. 28 of 2007 on general provisions and procedures for taxation are as: "The Directorate General of Taxes is authorized to conduct an examination to test compliance with taxpayers' tax obligations and for other purposes in order to implement the provisions of the taxation legislation".

According Sasmita (2013), tax security strategy of tax revenue is divided into three areas, namely policy areas, compliance, and supporting activities. In the policy of the Directorate General of Taxation stipulates steps such as the Draft Minister of Finance Regulation on the final Income Tax rules. In the field of support activities are determined four strategies, namely the development of human resources capacity, especially on account representative and tax inspector, gradual addition of human resources (HR), more appropriate human resource allocation in accordance with the potential and competence, prepare the

completeness of operation and logistics to support the policy in Field of taxation, as well as capacity building of human resources especially on account representative and Tax inspector.

According to the Director General of Taxation Circular No. SE-15 / PJ / 2014, there is a strategic plan of Directorate General of Taxation Year 2012-2014, one of the missions conducted by the Directorate General of Taxes in achieving the vision to collect the State's revenue optimally is increased the effectiveness of supervision. One form of supervision is Tax audit activities. Therefore the effectiveness of the examination becomes a strategic target that must be achieved by the Directorate General of Taxes.

From the above description, it can be concluded that the effectiveness of tax revenue can not be measured through figures and in detail, but the effectiveness of tax revenue can be measured through the qualitative quantities of achievement of predetermined goals and targets, which can be assessed by viewing compulsory compliance Tax in the payment and reporting of income tax, the application of income tax sanction, income tax revenue target, (Law No.16 Year 2009, Sasmita: 2013, Circular Letter of Director General of Taxes SE-15 / PJ / 2014).
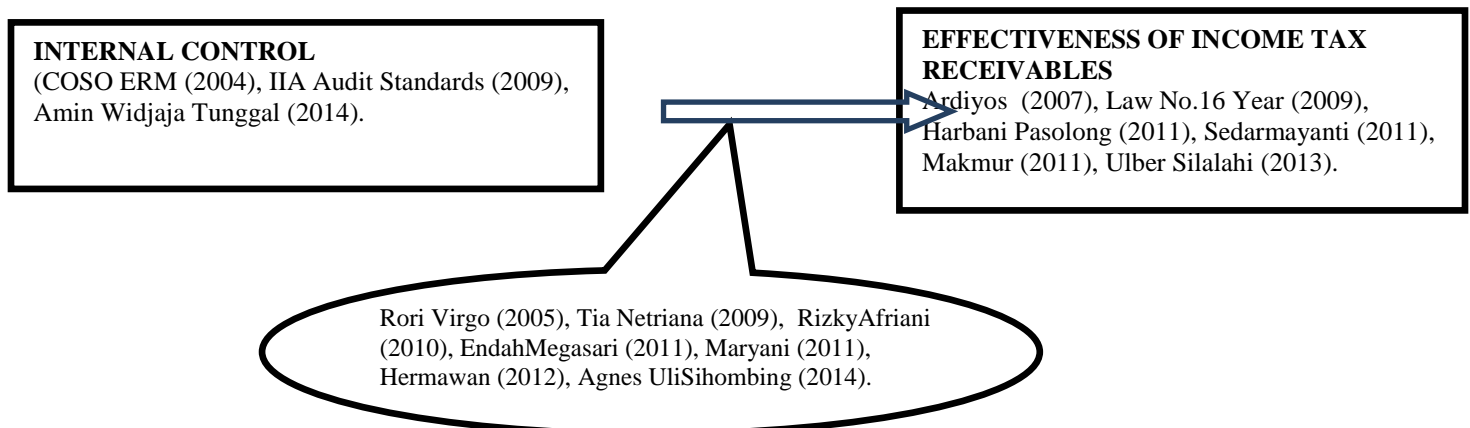
Income tax

Based on Law No.7 of 1983 concerning Income Tax of STTD Law No.36 Year 2008, Income Tax (PPh) is imposed on the Subject of Tax on Income received or accrued in the tax year. According to Abdul Halim, et al (2014: 47), Income Tax is the Tax Subject subject to income received or earned in the tax year. According to the Official Siti (2014: 74), Income Tax (PPh) is the Tax imposed on the Tax Subject to income received or obtained within one year of Tax. Based on the above description, it can be concluded that the Income Tax (PPh) is the Tax imposed on the Tax Subject to income received or obtained within one year of Tax, (Law No.36 of 2008, Abdul Halim, et al: 2014, Siti Official: 2014) .

Based on the theories above and previous research, then obtained the frame of thought as follows

Figure 1. Thinking Framework

Effect of Internal Control on the Effectiveness of Acceptance Income tax

INTERNAL CONTROL
(COSO ERM (2004), IIA Audit Standards (2009), Amin Widjaja Tunggal (2014).

EFFECTIVENESS OF INCOME TAX RECEIVABLES
Ardiyos (2007), Law No.16 Year (2009), Harbani Pasolong (2011), Sedarmayanti (2011), Makmur (2011), Ulber Silalahi (2013).

Rori Virgo (2005), Tia Netriana (2009), RizkyAfriani (2010), EndahMegasari (2011), Maryani (2011), Hermawan (2012), Agnes UliSihombing (2014).

Statement of Hypothesis

According to Sugiyono (2014: 84), Hypothesis in a research is a temporary answer to the formulation of research problems, where the formulation of research problems have been expressed in the form of questions. It is said temporarily because the new answer is based on the theory. The hypothesis is formulated on the basis of a frame of mind which is a temporary answer to the problem being formulated. According to Sumadi Suryabrata (2006: 21), the research hypothesis is a temporary answer to the problem of research, the truth still to be tested empirically.

Hypothesis: Internal control have an effect on improving Effectiveness of Income Tax

METHODOLOGY

According Sugiyono (2014: 61), understanding of the population is a generalization region consisting of objects / subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions.

The population in this research are employees at Tax Office (KPP) Pratama Bandung Tegallega, Data and Information Processing Division (PDI), Service Section, collection section, supervision section, examination section, and Tax extensification section, amounting to 54 people.

Data collection was conducted by survey method using questionnaires instruments addressed to employees at the tax office pratama Bandung Tegallega. According to Sekaran & Bougie (2013: 102) survey methods include goal setting, data collection, research design, reliable and valid survey instrument development, survey management, survey data analysis, and reporting results by distributing questionnaires.

Before conducting an assessment in the study, the author must determine the operational variables, it is intended to facilitate the conduct of research. According to Sugiyono (2015: 3), research variable is an attribute or the nature or value of people, objects or activities that have certain variations set by researchers to be studied and then drawn conclusions.

Data collected was subject to Simple Linear Regression Test using SPSS 20 tool. The method of analysis used is simple regression analysis. Simple linear regression analysis, in addition to being used to measure the strength of the relationship between two variables, can also indicate the direction of the relationship between one dependent variable and one independent variable.

ANALYSIS AND FINDINGS

Table 1. Simple Linear Regression Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,293	4,807		1,101	,276
	Intern Control	,384	,051	,723	7,546	,000

a. *Dependent Variable:* EFFECTIVENESS OF INCOME TAX RECEIVABLES

Based on table 1above note that the coefficient value of the regression equation from the output obtained model of regression equation:

Y = a + bX

Y = 5.293 + 0.384X

Where,

Y: Effectiveness of Income Tax Income

A: Constants

B: Coefficient of Internal Control

The result of regression equation, constant value of 5.293 means that internal control (X) is assumed to be constant. The effectiveness of income tax is constant at 5.293. Coefficient of variable regression Internal control (X), equal to 0,384 means internal control (X) increase 1%, hence effectiveness of income tax revenue (Y), will experience increase equal to 0,384.

Hypothesis Testing

A. Determination of Hypothesis (H0) and Alternative Hypothesis (Ha)

In order to be tested statistically, the research hypothesis was first modified or poured into the form of statistical hypothesis as follows:

Hypothesis Ho: = 0 Internal control can not have an effect on improving Effectiveness of Income Tax.

Alternative Hypothesis Ha: ≠ 0 Internal control can have an effect on improving Effectiveness of Income Tax.

B. Determination of Level of Significance

Determination of Hypothesis (H0) and Alternative Hypothesis (Ha) assisted by SPSS 20, with statistical test t to test the influence of independent variables on dependent variable. To know

whether there is influence of independent variable to dependent variable can be seen in table 4:17, if value

Probability t <0.005 then Ha is accepted, whereas if the probability value t> 0.05 then Ha is rejected.

From the Table 1, it can be seen the level of significant independent variables. From the independent variables included in the regression model yields a significant value of p value<0.05. So for the determination of the significant level is df = n-k-1

Where :

Df1: Number of Variables

K: Number of Variables X

Df1 = n-1

Df1 = 2-1

Df1 = 1

Df2 = n-k-1 = 54-1-1

= 52 (see table t)

= 1.675

Then obtained 7.546> 1.675. Thus it means that the internal control affects positively to the effectiveness of income tax revenue. Similarly obtained significant value of 0.000 <0.05 which means there is a significant influence. Then it can be concluded H0 rejected and Ha accepted.

C. Hypothesis Test Results

Hypothesis test results are addressed in Table 1, the value of t arithmetic on internal control variables (X) is 7.546 with a significance level of 0.000. Because the tcount value of 7.546 is bigger than ttable 1.675 and its significance value is 0.000 smaller than probability α = 0,05. Then H0 rejected and Ha accepted, so it can be said that the internal control occurs coefficient is positive and significant with the effectiveness of income tax revenue. The more effective internal control applied by the Tax Office Primary Bandung Tegallega will increase the effectiveness of income tax revenue. In accordance with its purpose, internal control is an integrated process for the effectiveness and efficiency of a Tax Service Office, security of state assets in this case security Income Tax. Internal control is also used for operations and compliance with income tax rules and income tax administration supervision. So for the Tax Office that has implemented Internal Control is expected to be effective in achieving the target income tax revenue already set.

This means that the more effective internal control that according to COSO ERM (2004), consisting of internal environment, goal setting, event identification, risk assessment, risk

response, controlling activities, information and communication and monitoring / supervision applied in Tax Service Office can increase Effectiveness of income tax revenue.

The result of this research is consistent with previous research which was conducted by EndahMegasari (2011), which stated that there is a positive and significant correlation between internal control to effectiveness of income tax revenue. Internal control effort is done by paying attention to the optimization of all internal control components. Such optimization is intended to generate effectiveness of income tax revenue and also consider the target of income tax revenue already established by the Tax Office.

D. Coefficient Determination Test Results

To determine the effect of independent variables (internal pengendalin) to the dependent variable (Effectiveness of income tax revenue), calculated by the coefficient of determination test. Test Coefficient of determination in this study using tools SPSS 20, which can be seen in the table as follows:

Table 2. Coefficient Determination Test Results (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,723[a]	,523	,513	3,056

a. Predictors: (Constant), Intern Control

b. Dependent Variable: EFFECTIVENESS OF INCOME TAX RECEIVABLES

Based on table 2 above, Model Summary obtained Adjusted R2 value of 0,513. It shows that percentage of influence of independent variable (Internal Control) to dependent variable (Income Effectiveness of Income Tax) is 51,3%. While the rest of 48.7% influenced or explained by other variables that are not included in this study. As Rori Virgo (2005), with the title Role of Internal Control to the Effectiveness of Income Tax Personal Income Taxpayer, Tia Netriana (2009), entitled Influence of Internal Control to the Effectiveness of Income Tax Income Taxpayer Agency, RizkyAfrina (2010), with The title of Influence of Internal Control of Agencies Taxation Against the Effectiveness of Corporate Income Tax Receipts, EndahMegasari (2011), entitled Influence of Internal Control to Effectiveness of Income Tax, Maryani (2011), entitled Influence of Internal Control to Taxation Agencies Against the Effectiveness of Income Tax Income Taxpayer Agency, Hermawan (2012), entitled Influence of Internal Control System to Budget Acceptance of Income Tax Personal Income Taxpayer, and Agnes UliSihombing (2014), entitled Influence of Internal Control System to the Effectiveness of Income Tax Income, All the research on T show Internal control proved to affect the effectiveness of income tax revenue.

In accordance with its purpose, internal control is an integrated process for the effectiveness and efficiency of a Tax Service Office, security of state assets in this case security Income Tax. Internal control is also used for operations and compliance with income tax rules and income tax administration supervision. So for the Tax Office that has implemented Internal Control is expected to be effective in achieving the target income tax revenue already set. This means that the more effective internal control that according to COSO ERM (2004), consisting of internal environment, goal setting, event identification, risk assessment, risk response, controlling activities, information and communication and monitoring / supervision applied in Tax Service Office can increase Effectiveness of income tax revenue.

CONCLUSIONS

This study aims to examine the influence of internal control on the effectiveness of income tax revenue. Respondents of this study amounted to 54 employees tax (tax) on Tax Office (KPP) Pratama Bandung Tegallega. Based on data that has been collected and testing using simple linear regression, with statistical test results through regression equation $Y = 5.293 + 0.384 X$. With coefficient of determination 51,3%. Then it can be concluded that the internal control variables affect the effectiveness of income tax revenue in the Tax Office Bandung Tegallega of 51.3%. While the remaining 48.7% influenced by other factors outside the internal control variables

From the results of research effectiveness of income tax revenue in the Tax Office Pratama Bandung Tegallega, the researchers provide suggestions need to be improved again for internal control in the Tax Office Pratama Bandung Tegallega.

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