THE INFLUENCE OF THE SELF ASSESSMENT SYSTEM, TRAINING METHODS AND TRAINING MATERIALS ON THE PERFORMANCE OF TAX VOLUNTEERS

Aziz Malikuz Zahir, Fatmawati Zahroh
Faculty of Economics, Universitas Islam Negeri Maulana Malik Ibrahim Malang
Jl. Gajayana No.50, Dinoyo, Malang City, East Java, 65144, Indonesia
19520088@student.uin-malang.ac.id

ABSTRACT
The development of taxation is constantly changing over time. The self-assessment system is a big step forward in the field of taxation where it is hoped that taxpayer awareness will increase. With the existence of a self-assessment system, the Directorate General of Taxes recruits tax volunteers to assist in the proper implementation of the self-assessment system. Therefore good training will improve the performance of tax volunteers, especially in terms of training methods and training materials that will be provided to tax volunteers. The purpose of this study was to determine the effect of the self-assessment system, training methods and training materials on the performance of tax volunteers. In this study using quantitative research. This research uses smart pls 4 software, the data collection instrument was a questionnaire measured by a Likert scale. This study has a sample of 160 respondents, namely tax volunteers at the Directorate General of Taxes (East Java Regional Office III). The results of this study indicate that the self- assessment system affects the performance of tax volunteers, training methods affect the performance of tax volunteers, and training materials also affect the performance of tax volunteers.

Keywords: Self Assessment System, Training Methods, Training Materials, Performance of Tax Volunteers.

INTRODUCTION

To improve the infrastructure and infrastructure in order to increase national development, funding planning is needed (Nurdin, 2022). This funding plan comes from state revenue, one of the largest of which is tax (Polii & Sondakh 2017). Since 1983 Indonesia has implemented a Self Assessment System (SAS) in which the use of this system as a substitute for the OAS (Official Assessment System) is considered a major leap in the field of taxation. Which Self Assessment System (SAS) involves taxpayers in carrying out their tax obligations.

To assist in the proper implementation of the Self Assessment System (SAS) in order to improve taxpayer compliance and the limitations of tax officials to provide education to taxpayers, the work unit of the Directorate General of Taxes in each region has started to carry out a tax volunteer program to assist the DGT regional office in implementing the Self Assessment System.

The purpose of having tax volunteers is to increase tax payer compliance in Indonesia (Andriani 2022). Therefore, the Directorate General of Taxes (DGT) needs to make efforts to improve the quality and performance of the tax volunteer program, both in terms of quality and quantity. Increasing the quality and quantity of tax volunteers can be seen in terms of the achievement of the performance of tax volunteers. The achievement of this performance can be influenced by various factors.

As can be influenced by the holding of training to hone the skills of tax volunteers. The main objective of the training is to achieve an increase in the quality of human resources that can support work performance. In conducting training there are several variables that can support the achievement of this training. Like training methods, trainers conduct training according to the topics to be discussed. In addition, training material is no less important in achieving the performance of tax volunteers because good training material is material that fits work needs, is delivered well and can add to the skills of tax volunteers.

LITERATURE REVIEW

According to Law No. 07 of 2021 concerning General Provisions and Tax Procedures in Article 2 paragraph 1 it explains that every tax payer who has fulfilled the subjective and objective requirements in accordance with the provisions of the tax laws and regulations must register himself at the office of the Directorate General of Taxes whose working area covers residence or domicile of the taxpayer and the taxpayer number is given to him.

Self Assessment System
Self Assessment consists of two English words, namely self which means itself, and to assess which means assessing, calculating, assessing. Thus, the meaning of self-assessment is calculating or assessing yourself. So, tax payers (Nurdin, 2022). It is he who calculates and assesses the fulfillment of his tax obligations. So, a self-assessment system is a taxation system that gives confidence to taxpayers to fulfill and carry out their own tax obligations and rights.

Training Methods
Training as a learning process is carried out systematically with the intention that this learning process can achieve optimal results, the right method is needed in conducting training (Fatmawati, 2022). There are various methods that can be used for training and are basically grouped into two groups, namely on the job training and off the job training.

Training materials
In addition to the use of methods, there is the next most important thing, namely the selection of materials. In choosing the material, you must be precise and also consider many things, such as the participants and also the goals to be achieved by the work in accordance with what you want. Mangkuprawira (2011:51)states that training and development materials must be adapted to the objectives to be achieved.

Performance
Performance is often interpreted as the achievement of one's duties at work (Supriyanto 2019). These achievements must be in accordance with the work criteria that have been set in order to achieve organizational goals (Ekowati, 2013). The achievement of each individual is different depending on the ability of each individual Simanjuntakin Mulyadi & Rivai (2009:406) performance is the level of achievement of results on the implementation of certain tasks.

Tax Volunteer
Tax Volunteers is a collaborative program between the Directorate General of Taxes (DGT) and higher education institutions as a form of education and socialization of taxation, particularly filling out Annual Tax Returns (SPT) online (Princess & Agustin, 2018). DGT is collaborating with universities regarding the establishment of a Tax Center to launch a tax volunteer program. The Tax Volunteer Program is an activity to instill tax awareness in students as an effort by the Directorate General of Taxes together with the Ministry of Education and Culture to broaden understanding of taxation.

Relationship between the Self Assessment System and the Performance of Tax Volunteers
Previous research conducted by (Sari, 2016) In this study, the self-assessment variables were divided into three, namely calculating, paying and reporting. Based on the results of simultaneous hypothesis testing, it shows that the variables calculating, paying and reporting simultaneously have an effect on performance but after conducting a partial test there is a difference that calculating has a positive and significant effect on performance, whereas paying and reporting has a negative effect that is not significant on performance.

Relationship between Training Methods and Tax Volunteer Performance
Previous research has shown results regarding training methods, such as research conducted by (Widyasari, 2015)The results show that the training method has an effect on

the ability of tax volunteers to work. This can be interpreted that training is very important to improve the work ability of employees and training methods as one of the training components certainly also contribute to the success of the training itself.

Relationship between Training Materials and Tax Volunteer Performance

Research conducted by (Wicaksono, 2020). The results show that the training material has a significant effect on work performance. Training material is also a very important variable in the training process. Because training materials must be updated according to the latest conditions and the latest laws so that participants consisting of tax volunteers can understand the problems that occur in the current conditions.

METHODS

The method used in this research is quantitative method. The population in this study were volunteers from the Regional Office of DJP East Java III. The sampling technique in this study was carried out randomly (simple random sampling). Primary data in this study were obtained by filling out a questionnaire (questionnaire) to respondents to be processed by researchers. Secondary data obtained indirectly in this study is used to support primary data such as reading books, previous research journals, and other supporting documents. Data collection techniques in this study are using questionnaires and documentation.

Data analysis

Testing the research hypothesis was carried out using the Partial Least Square (PLS) based Structural Equation Model (SEM) approach.

Validity and Reliability Test

The validity test with the SmartPLS 4.0 program can be seen from the loading factor value for each construct indicator. The condition that is usually used to assess validity is that the loading factor value must be more than 0.60. So that discriminant validity relates to the principle that different construct measures should not be highly correlated. The way to test discriminant validity with reflexive indicators is to see the cross loading value for each variable must be > 0.60 and the value is higher than the other variables (Ghozali & Latan, 2015).

Validity Test Formula:

$$r_{xy} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{(N \sum X^2 - (\sum X)^2)(N \sum Y^2 - (\sum Y)^2)}}$$

Reliability test will give the same result no matter how many times the same object is measured. When testing reliability, the instrument is considered reliable if the Croanbach Alpha value is more than 0.6. Reliability test can be done using SPSS by using the Alpha model (α). The method is as follows:

$$r_i = \left[\frac{k}{(k-1)}\right]\left[1 - \frac{\sum \sigma b^2}{\sigma t^2}\right]$$

Classic assumption test

The classic assumption test in this study is to use the linearity test The linearity test will be fulfilled with the assumption that if the plot between standardized residual values and standardized predicted values does not form a certain pattern or is random. However, the use of linearity tests using images is considered less objective. In addition, linearity testing can also be carried out using the SPSS application on the Test For Linearity device. The analysis technique uses a significance value at the 95% level (α = 0.05) as follows: (1) *If the sig. <0.05, then the variable has a linear relationship*; (2) *If the sig. > 0.05, then the variable has a non-linear relationship.*

RESULTS

Based on the test results in table 1, it can be seen that the results of the outer loading of each variable exceed 0.6, so it is said to be valid, however, there is one variable whose results are <0.6, namely X1.1, Y1, and Y8, so it must be deleted because it is invalid. Whereas in the variable reliability test it is declared reliable based on the composite reliability has a result > 0.6. And the variables are declared reliable based on Cronbanch's Alpha, each variable has a value of > 0.7.

Based on Table 2 it can be concluded that there is linearity between the variables of the Self Assessment System, Training Methods and Training Materials. This conclusion is obtained from the significance value on the linearity line of 0.00 which is less than 0.05, therefore, the three variables can be used for further data analysis.

Based on the table 3, the results of the influence of the variable self-assessment system, training methods and training materials on the performance variable are 0.861. The R2 value of 0.858 indicates that the variation in the value of the tax volunteer performance variable can be explained by the variation in the value of the self-assessment system, training methods and training materials by 85.8%.

Based on the results of hypothesis testing in the table using smart PLS version 4 it is known: The results of testing the hypothesis of the effect of the self-assessment system on the performance of tax volunteers with a t statistics value of 2,181 with an effect of 0.088 and a p value of 0.029 <0.05 so it can be concluded that the self-assessment system has a significant positive effect on the performance of tax volunteers.
The results of testing the hypothesis of the effect of training methods on the performance of tax volunteers with a statistical t value of 2.497 with an effect of 0.112 and a p value of 0.013 <0.05 so it can be concluded that the training method has a significant positive effect on the performance of tax volunteers.
The results of testing the hypothesis of the effect of training materials on the performance of tax volunteers with a statistical t value of 17,229 with an effect of 0.781 and a p value of 0.000 <0.05, it can be concluded that the training material has a significant positive effect on the performance of tax volunteers.

Table 1. Results Validity and Reliability

Variable Items	Outer Loading Results	Cronbach's Alpha	Composite Reability	AVE
X1.1	0.588			
X1.2	0.711			
X1.3	0.662			
X1.4	0.719	0.773	0.777	0.524
X1.5	0.743			
X1.6	0.728			
X2.1	0.634			
X2.2	0.678			
X2.3	0.779			
X2.4	0.784	0.844	0.859	0.564
X2.5	0.765			
X2.6	0.846			
X3.1	0.779			
X3.2	0.687			
X3.3	0.665			

Variable Items	Outer Loading Results	Cronbach's Alpha	Composite Reability	AVE
X3.4	0.677	0869	0.881	0.522
X3.5	0.733			
X3.6	0.659			
X3.7	0.763			
X3.8	0.800			
Y1	0.579			
Y2	0837			
Y3	0.667			
Y4	0.727			
Y5	0.680	0.899	0.904	0.591
Y6	0.786			
Y7	0.705			
Y8	0.392			
Y9	0.871			
Y10	0.799			

Source: Processed Data, 2022

Table 2. Linearity Test Results Based on Linearity

Model	Sig	alpha	Information
X1 – Y	0.000	0.05	linear
X2 – Y	0.000	0.05	linear
X3 - Y	0.000	0.05	linear

Source: Processed Data, 2022.

Table 3. R-Square results

Variable	R-square	Adjusted R-square
Y	0.861	0.858

Source: Processed Data, 2022

Table 4. Hypothesis Test Results

Variable	Original sample (O)	Sample average (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1. -> Y	0.088	0.090	0.040	2,181	0.029
X2. -> Y	0.112	0.109	0.045	2,497	0.013
X3. -> Y	0.781	0.784	0.045	17,229	0.000

Source: Processed Data, 2022

DISCUSSION

The Effect of the Self Assessment System on the Performance of Tax Volunteers
Based on the test results, it is known that the self-assessment system has a positive influence on the performance of tax volunteers. This shows that a good self-assessment system is able to guarantee the performance of tax volunteers which will have a positive effect on the Directorate General of Taxes program.

The Effect of Training Methods on the Performance of Tax Volunteers
Based on the test results it is known that the training method has a positive influence on the performance of tax volunteers. This shows that good training methods are able to guarantee the performance of tax volunteers which will have a positive effect on the Directorate General of Taxes program. So if the training methods used in the training match the needs of tax volunteers it will help tax volunteers in their performance.

Effect of training materials on the performance of tax volunteers
Based on the test results, it is known that the training material has a positive influence on tax-prone performance. This shows that good and appropriate training materials can guarantee that the performance of tax volunteers will be even better. Because the selection of material is the most important thing because it must be adjusted to the job or task, needs, and education so that the objectives of the training can be realized.

CONCLUSION

Based on the results of this study regarding the effect of the self-assessment system, training methods and training materials on the performance of tax volunteers, several conclusions can be drawn as follows the self assessment system has a significant positive effect on the performance of tax volunteers. This means that the better the self-assessment system that is implemented, the performance of the tax volunteers will improve. The training method has a significant positive effect on the performance of tax volunteers. This means that the better and the suitability of the method with the needs of tax volunteers will improve the performance of tax volunteers. Training material has a significant positive effect on the performance of tax volunteers. This means that the better and in accordance with the material with the training methods and the needs of tax volunteers will improve the performance of tax volunteers.

Based on these conclusions the researcher provides the following suggestions: For the Directorate General of Taxes (East Java Regional Office III), this research can be used as a consideration and evaluation in making decisions. The Directorate General of Taxes also needs to pay attention to factors that can affect the performance of tax volunteers such as implementing a good self-assessment system and adequate training according to the needs of tax volunteers. For future researchers, it is hoped that they can conduct more in-depth research on tax volunteers using other variables so as to obtain more complete and varied research results. This is because this research has limitations and shortcomings so that it is hoped that there will be further investigators who study in the field of taxation, especially tax volunteers.

REFERENCES

Anisa Sophia. 2023. "Ouch! The 2022 SPT Report Compliance Rate Is Less than 90%." 2023. https://www.cnbcindonesia.com/news/20230103173438-4-402504/duh-level-kepatuhan-lapor-spt-2022-tak- Sampai-90#:~:text=From DGT%2C record total amount ,2022 as much as 19%2C08 million.

Choirul anam. 2023. "Annual SPT Agency in Regional Office of DGT East Java III Grows 20.46 Percent." 2023. https://surabaya.bisnis.com/read/20230404/531/1643623/spt-tahunan-badan-di-kanwil-djp-jatim-iii-tumbuh-2046-persen.

Destia, Feny, and Fajar Nurdin. 2022. "Tax Compliance Behavior: Perceptions of Potential Potential Taxpayers." Scientific Journal of Civilization VII (1): 147–62.

Dewi, Sally Arianita, and Ahmad Badawi Saluy. 2022. "The Effect of Training Material and Instructor on the Behavior of Graduates of Teacher Academy Program with Learning Outcome as Intervening Variable (Case Study at XYZ Company)" 4 (2): 270–78.

Jannah, R, and S Andriani. 2022. "Religiosity, Conceptual and Adaptive to the Performance of Tax Volunteers at Maulana Malik Ibrahim State Islamic University Malang." Equity: Economics, Finance, Investment And Sharia 4(1): 36–43. https://doi.org/10.47065/ekuitas.v4i1.1671.

Mangkuprawira, Sjafri. 2011. Strategic Human Resource Management (Second Edition).

Bogor: Ghalia Indonesia.

Merry Intan Permata, Fatmawati Zahroh. 2022. "The Effect of Tax Rates, Understanding of Taxation, and Tax Sanctions on Compliance with MSME Taxpayers in Pati City." Fair Value: Scientific Journal of Accounting and Finance 4(12): 5453–61. https://doi.org/10.32670/fairvalue.v4i12.1999.

Mulyadi and Rivai. 2009. Human Resource Management. Jakarta: Raja Grafindo Persada.

Narti Eka Putri, and Dessy Agustin. 2018. The Effect Of Tax Knowledge And Tax Sanctions On Individual Taxpayer Compliance (Case Study: Kpp Pratama Kebayoran Lama Kota Jakarta Selatan). 3 (2): 1–9.

Riduwan. 2009. Scale of Measurement of Research Variables. Bandung: Alphabet.

Sari, TiniDita. 2016. The Influence Of The Self Assessment System On The Performance Of Tax Employees (Case Study In The Kpp Kebayoran Baru Three Jakarta Selatan) Tax Service Office, 99–125.

Simanjuntak, PJ 2015. Performance Evaluation Management. Jakarta: Faculty of Economics, University of Indonesia.

Sugiyono. 2020. Qualitative Research Methods. Bandung: Alphabet.

Wicaksono, Galih. 2020. "The Influence of Competence and Training on the Job Performance of Tax Center Volunteers at the University of Jember." Widya Cipta: Secretarial and Management Journal 4 (1): 64–69. https://doi.org/10.31294/widyacipta.v4i1.7817.

Widyasari, Reni, M. Djudi Mukzam, and Arik Prasetya. 2015. Employee (Study on Employees of PT. Bank Negara Indonesia Malang Main Branch)." Journal of Business Administration (JAB) 2(2): 1–9.

Accounting,
Auditing, and
Taxation