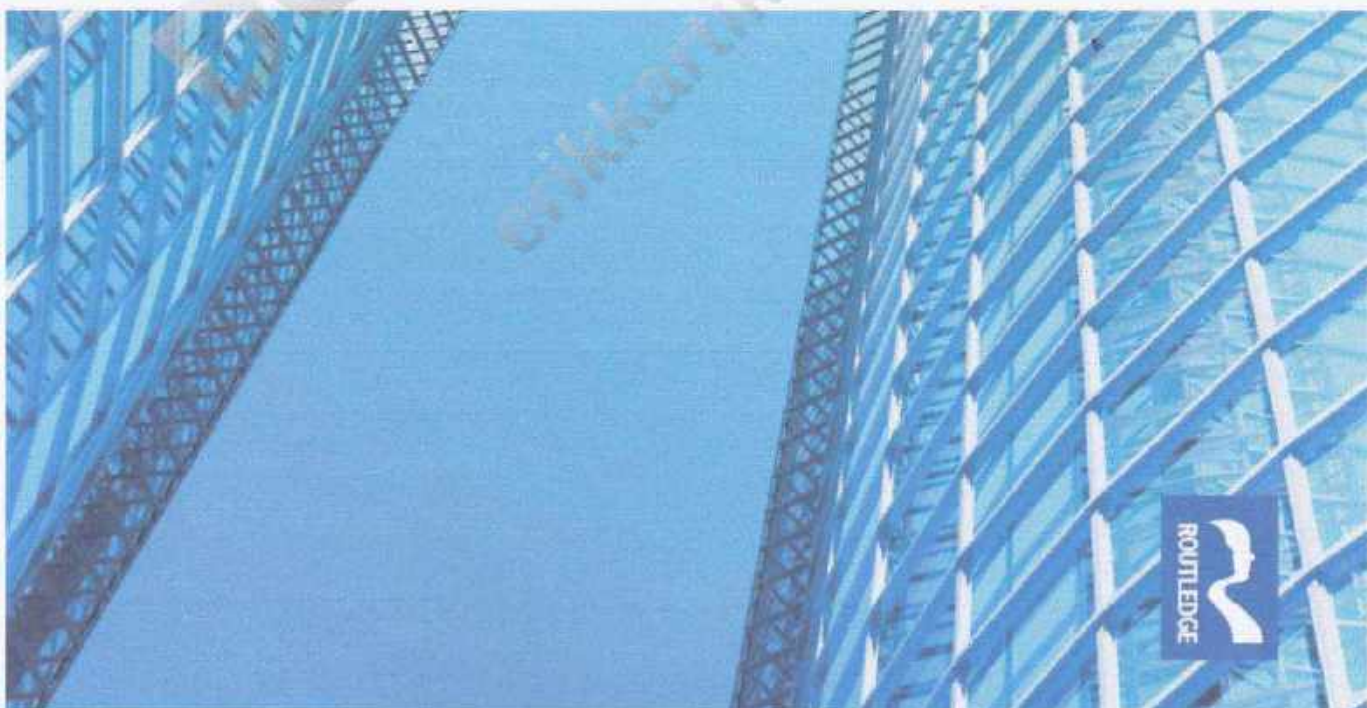




# **MANAGING LEARNING ORGANIZATION IN INDUSTRY 4.0**

Edited by  
Indira Rachmawati and Ratih Hendayani



## MANAGING LEARNING ORGANIZATION IN INDUSTRY 4.0

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PROCEEDINGS OF THE INTERNATIONAL SEMINAR AND CONFERENCE ON LEARNING  
ORGANIZATION (ISCLO 2019), BANDUNG, INDONESIA, OCTOBER 9-10, 2019

# Managing Learning Organization in Industry 4.0

*Edited by*

Indira Rachmawati & Ratih Hendayani

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## Table of contents

Preface	ix
Scientific committee	xi
Organizing committee	xiii
Acknowledgments	xv
 Addition of lifestyle compatibility and trust in modified UTAUT2 model to analyze continuance intention of customers in using mobile payment <i>H. Permana &amp; Indrawati</i>	 1
 Tool for analyzing YouTube audience behavior in Indonesia <i>Indrawati &amp; F. Herbawan</i>	 8
 Measurement tool for analyzing the influence of Corporate Social Responsibility (CSR) initiatives on consumer attitude, satisfaction, and loyalty at PT. BNI Tbk <i>Indrawati &amp; R.R. Padang</i>	 15
 Effect of celebrity endorsement, EWOM and brand image on purchase decision of Nature Republic products in Indonesia <i>N.C. Lubis &amp; M. Ariyanti</i>	 22
 Tools for analyzing factors affecting marketplace usage by micro, small, and medium enterprises: Using a modified unified theory of acceptance and a technology 2 model in Bandung <i>R. Dzulfikar &amp; M. Ariyanti</i>	 27
 The effect of Online Native Advertising on the attitude of Tokopedia consumers in Bandung city <i>A. Pramodhana &amp; M. Ariyanti</i>	 34
 The influence of service quality on repurchase intention in the plaza Telkomcel in Timor Leste <i>C. Soares &amp; M. Ariyanti</i>	 41
 Tools for measuring variables influencing customers' adoption of online tax services <i>Indrawati, D. Genny &amp; Syarifuddin</i>	 47
 Measuring the smart office index: A case study from Telkomsel smart office <i>Indrawati, A.A. Sekarini &amp; A. Husni</i>	 52
 Measuring smart office index as part of smart building: A case from Telkom Landmark Tower <i>Indrawati, M.R.M. Stahaan &amp; H. Amari</i>	 59
 Planned behavior of millennial women <i>H. Rachma &amp; N. Sobari</i>	 65



Understanding the effect of celebrity endorsers and electronic word of mouth on e-commerce in Indonesia <i>M.E. Saputri, T.G. Saraswati &amp; F. Oktafani</i>	77
Analysis of customer satisfaction as an intervening variable on the effect of retail service quality on customer loyalty at Uniqlo Indonesia <i>T.G. Saraswati &amp; M.E. Saputri</i>	87
Measurement of the green building index: Case study of Bandung City <i>Ibdrawati, Harvinto &amp; D. Tricahyono</i>	93
Analysis of makeup product reviews using the LDA-based topic modeling method (Case study: Cushion Pixy Make It Glow) <i>N.A. Lukman &amp; N. Triansari</i>	99
Descriptive analysis: Perception index for measuring variables in e-commerce domination <i>S.H. Komariah &amp; R.Y. Arimsari</i>	105
Measuring the entropy of organizational culture using agent-based simulation <i>A. Rahman, F. Naudal &amp; S.G. Parthwi</i>	109
Disruption of the workforce in the digital era: A smart store case study <i>A.I. Munandar &amp; B. Albab</i>	116
Management of sheep-fighting ( <i>domba adu</i> ) tourism in Rancabango village, Tarogong Kaler, Garut (case study of BUMDES, or village foundations) <i>D. Qorilah, M.D. Ungkari &amp; H. Muharam</i>	121
Leadership type in youth organizations (case study of the Islamic Association of University Students [HMI]) <i>Kurniana &amp; A.I. Munandar</i>	126
The strategic roles of Indonesian diaspora scientists for domestic knowledge development <i>T. Riyani &amp; M. Hanita</i>	131
Training needs analysis implementation: Dilemmas and paradoxes <i>B. Fairman, A. Voak &amp; U. Sujatmaka</i>	136
A Literature review of performance appraisal reaction: Predictors and measurement <i>Y.N. Widianti &amp; N. Dudiya</i>	143
Organizational justice: A literature review and managerial implications for future research <i>A.D. Putri &amp; N. Dudiya</i>	149
Influence of work-life balance on organizational commitment and job satisfaction of mothers working as preschool teachers in Cimahi, Indonesia <i>V.S. Marinda &amp; N. Ramadhan</i>	155
The strategic roles of overseas Indonesian students' organizations in promoting brain circulation <i>U.W. Rulmawa &amp; M. Hanita</i>	161
The effect of knowledge sharing on affective commitment: The mediating role of competency development and job satisfaction (A case study of generation Y employees) <i>A.S. Murat &amp; E.S. Pusparini</i>	167
The effect of employees' psychological and social capital on job satisfaction, organizational commitment, and turnover intention <i>V.I. Dwanti &amp; D.H. Syahlan</i>	176

The linking of the employee career development program and promotion in PT. XL Axiata Tbk Bandung <i>A. Silvianita &amp; A.F. Nur</i>	182
Effect of job satisfaction and training on turnover intention of Starbucks baristas in Bandung city <i>R.P. Ardi &amp; R. Wahyuningtyas</i>	186
Rotated and mutated comparative employee analysis in Telkomsel Area 2 <i>T.B. Isnandiko &amp; J. Sembiring</i>	191
The influence of motivation on the creative performance of news television company employees <i>E. Julianti &amp; M. Mustaqim</i>	195
The influence of motivation and competence on employee performance at a Karawang concrete production plant <i>I. Wigastianto &amp; R. Wahyuningtyas</i>	201
Business process design to improve mean time to recovery radio IP services <i>P.N. Ayuningtyas, P.M. Sitorus &amp; Y. Yogaswara</i>	207
Measurement tool for analyzing the adoption of online tax services in Jayapura, Indonesia <i>Indrawati, B.P. Tuwankotta &amp; Syarifuddin</i>	214
Laboratory assistant assignment problem using Python programming <i>R. Aurachman</i>	219
Analysis of bank stability, competition, family ownership, and multiple large shareholders in Indonesia <i>R.K. Koeswiyono &amp; C.A. Utama</i>	223
Analysis of the effect return on asset, return on equity, non performing loan and loan to deposit ratio on capital adequacy ratio in Indonesian banks listed on Indonesia stock exchange 2013-2017 <i>I. Yunita &amp; F. Hilmi</i>	229
Sharia micro insurance model for small fishermen <i>T. Kurnia &amp; A. Alifni</i>	236
The role of social capital as mediator financial literacy and financial inclusion in productive age in DKI Jakarta <i>A.S. Dewi &amp; A. Imalhaq</i>	243
Self-assessment systems, tax auditing, and tax evasion <i>E. Kartiko, L. Nurlaela, H.S. Hamfah, M. Romdhon &amp; S. Yantika</i>	249
The effect of corporate social responsibility disclosure on earnings per share in listed mining in Indonesia <i>D. Hanni &amp; A. Krisnawati</i>	255
The influence of financial attitudes, financial literacy, and parental income on personal financial management (A case study of students of Bandung) <i>A.S. Dewi &amp; U.D. Salwani</i>	261
Effect of Solvency, operating cash flow, board of directors size and audit quality on financial distress <i>M.R. Nazar &amp; F.S. Balqis</i>	266
Street vendor management in Indonesia and Thailand <i>R. Pasciana, P. Pandenswari &amp; G. Sadrina</i>	272



The role of youth in managing village-owned enterprises (BUMDES) through digital marketing <i>B. Albab &amp; A.I. Munandar</i>	279
The effect of university support on entrepreneurial intention: Case study of a Widyatama graduated student <i>N.P.N.P. Wijaya &amp; G. Apryani</i>	283
Author index	287

## Preface

International Seminar and Conference on Learning Organization (ISCLO) 2019 is presented to expand the discussion on how important it is for an organization to compete in technology era 4.0 by increasing knowledge sharing and culture.

As we have already known, industry 4.0 has specific characteristics such as strong robotics, machine autonomy, internet of things, and artificial intelligence (Pagac, 2015). Industry 4.0 increases the degree of digitalization of the entire supply chain cost and generates inter-connection of many people, gadgets and systems through real-time exchanges. Shamim et al (2016) and Slavik (2015) added a necessary element in implementing industry 4.0, which is highly skilled people. While in reality, according to Mohelska and Sokolova (2018), many organizations in Industry 4.0 focus more on the technical aspects, such as hardwares and softwares, than on reliable human resources. After all, those technical aspects mean nothing without reliable and qualified human resources.

The implementation of industry 4.0 increases the need for qualified staffs equipped with broad sets of competencies (Hecklau et al (2016). The dissemination of industry 4.0 knowledge has become increasingly important, employees should have a comprehensive technical skills to shift from operational tasks to more strategic and digitized tasks in the future, which require staffs with coding skills (Tozkwitalska and Slavik, 2018). Therefore, management's role is important to build a collaborative, explorative and entrepreneurial mindset as a success factor. Effective knowledge sharing can enable reuse and regeneration of knowledge at individual and organizational levels (Saufi and Yazmin, 2010). Therefore, with knowledge sharing about the beneficial natures of industry 4.0, employees would learn and increase their problem-solving skills in their daily activities.

Human resource is the main factor for industry 4.0 success. As human-machine interaction will become more common, learning how to interact with machines becomes one of the most important thing to do, because they will have to perform complex and integrated tasks and work in virtual networks with people from different cultures through media in information sharing process. These are the challenges for employees, and they will always need to learn new things, as technology is never constant, it will keep changing.

This proceeding, International Seminar and Conference on Learning Organization (ISCLO), includes papers related to studies that can improve organization's abilities in knowledge sharing and learning culture in Industry 4.0, so organizations can increase their competitive advantages. In this proceeding, both practitioners and academics are involved to discuss and share knowledges related to industry 4.0. Experienced practitioners & academics from Indonesia, Melbourne, and Malaysia are also invited to give speeches : Tommy Wong, Chairman of Indonesia Learning Network, Founder of Billionaire Mindset Indonesia, and Owner of Victorindo Group; Vanessa Ratten, Associate Professor of Entrepreneurship and Innovation in The Department of Management, La Trobe Business School at La Trobe University, Melbourne, Australia; Riyanarto Sarno, Professor of Software Engineering from Institut Teknologi Sepuluh November, Indonesia; and Indrawati, Associate Professor of Marketing from Telkom University, Indonesia.

We believe the papers included in the proceeding of International Seminar and Conference on Learning Organization (ISCLO) will serve as an excellent references to help both academics and practitioners in learning and making new discoveries for scientific studies in the future.

Conference Chair  
Puspita Wulansari, Ph.D.



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Also, thanks to our co-host universities, Nurtanio University and Galuh University.





## Self-assessment systems, tax auditing, and tax evasion

E. Kartiko, L. Nurlaela, H.S. Hanifah, M. Romdhon & S. Yantika

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**ABSTRACT:** This research comprised a quantitative study with a descriptive and verification approach that aimed to determine the effect of: (1) self-assessment systems on tax evasion and (2) tax audit on tax evasion. The population of this study was 34,577 non-employed taxpayers registered at the Garut tax office. The sample used in this study consisted of 100 respondents. The respondents were taxpayers who do business with or represent small-micro-medium enterprises and the techniques used for obtaining data included convenience sampling with a questionnaire. The instrument trials were analyzed using validity and reliability testing. The data analysis technique used in the study was multiple linear regression analysis. The results showed that: (1) self-assessment systems and tax audits affect tax evasion, (2) self-assessment systems have a negative effect on tax evasion, and (3) tax auditing has a positive effect on tax evasion.

## 1 INTRODUCTION

The tax ratio of the Indonesian gross domestic product (GDP) still lags behind that of other countries. It is only 10.78% of the agreed standard tax ratio of 15%. One of the factors that has led to this suboptimal situation is tax evasion. The taxpayer's active role can be seen from how obedient the taxpayer is in paying his tax. Tax authorities can increase services to taxpayers in order to encourage compliance with paying taxes, which will ultimately increase tax revenues. In line with the study of Guerra and Harrington (2018), cross-national experimental research showed that populations with high levels of moral tax demonstrated higher avoidance rates than those with low moral tax levels. Thus, the study found that self-reported moral tax could not predict actual tax avoidance. The following is the submission data of annual non-employee taxpayer SPT in KPP Pratama Garut as a research object, as seen in Table 1.

According to Table 1, the SPT compliance ratio is not optimal. The taxpayers listed annually have increased, but there is a difference between the most flat taxpayer and the realization of the SPT. Government measures have been put in place to increase taxpayer compliance by implementing an official assessment system, which is the system by which tax officers take account of taxpayers' payable taxes. However, the voting system was considered less effective in its implementation, so the government began to implement the self-assessment system, which is a tax-withholding system that authorizes taxpayers to self-calculate their tax. Tax evasion occurs often, which is an illegal action to reduce the income tax. Government tax audit is an effort to prevent this (Dell'anno & Davidescu, 2019). The importance and consequences of tax evasion change over the top taxes in the business cycle until they require different policy actions.

## 2 LITERATURE REVIEW

### 2.1 Self-assessment system

The self-assessment system is a tax system that trusts taxpayers to calculate their tax. The implementation of taxation activities currently uses an electronic administration system so as to facilitate filing, calculating, and paying taxes.

Table 1. Non-employee taxpayer compliance ratio 2014–2018.

Uraian	2014	2015	2016	2017	2018
WP Terdaftar	21.114	24.335	26.671	30.725	34.577
WP Terdaftar Wajib SPT	14.001	10.625	11.084	10.786	11.689
Realisasi SPT	1.334	1.876	2.034	2.732	7.661
Rasio Kepatuhan	10%	18%	18%	25%	66%

\*Source: KPP Pratama Garut (2018) (data were reprocessed in 2019)

## 2.2 Tax audit

Rahayu Kurnia (2013) states that supervision is important in implementing the self-assessment system, which adheres to the law with its activities of collecting and processing data and of carrying out legislation in order to test compliance with tax obligations. Higher levels of audits have a major deterrent effect on the avoidance of individual income tax and vice versa (Eleftheriou, 2018).

## 2.3 Tax evasion

Tax evasion occurs when an active taxpayer illegally reduces, eliminates, or manipulates tax debts and avoids paying taxes as they should be paid according to statutory regulations (Hikmawati & Sri, 2017).

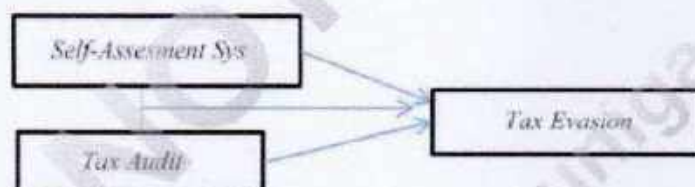


Figure 1. Research model.

## 3 RESEARCH METHODS

### 3.1 Research methods

Researchers used a statistical data analysis tool, which is a descriptive method of verification. The independent variables were the self-assessment system (X1) and tax auditing (X2) while the dependent variable was tax evasion (Y). The population of this research was taxpayers registered in the Office of the Tax Service KPP Pratama Garut, as many as 34,577 taxpayers. In determining the number of samples researchers used the Slovin formula with a fault-tolerant limit of 10%. The samples consisted of 100 taxpayers.

### 3.2 Data sources

The data sources used in this study were primary data obtained directly at the Office of the Tax Service KPP Pratama Garut by using questionnaires and secondary data obtained from various sources such as articles, books, the Internet, databases, websites, or related documents.



### 3.3 Normality test

Table 2. Test result normality, one-sample Kolmogorov-Smirnov test unstandardized residual.

			Unstandardized Residual
N			100
Most Extreme Differences	Absolute		0.052
	Positive		0.049
	Negative		-0.052
Test Statistic			0.052
Asymp. Sig. (2-tailed)			0.200 <sup>a,b</sup>
a. Test distribution is normal			
b. Calculated from data			

\* Source: SPSS Output version 23 (processed in 2019)

The results of the test obtained a Kolmogorov-Smirnov Z value of 0.200 with a significance value (ASYMP. Sig 2-Tailed) of 0.200. That is, the significance is more than 0.05%, so the residual value is normal. In addition, using the Kolmogorov-Smirnov test, the normality of data was obtained using normal chart plots. Figure 2 shows the normal chart plot.

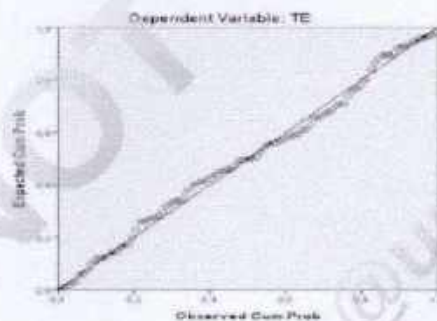


Figure 2. Test of normality.

### 3.4 Heteroscedasticity test

Table 3. Heteroscedasticity test results.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.015	2.423		-0.006	0.995
	SAS	-0.005	0.084	-0.006	-0.056	0.956
	Tax Audit	0.035	0.034	0.102	1.005	0.317

\* Source: SPSS Output version 23 (processed in 2019)

According to Table 3, we can conclude that the entire variable has a significance value of  $> 0.05$ , meaning heteroscedasticity does not occur.



### 3.5 Multi-collinearity test

Table 4. Multi-collinearity test results.

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error	Beta	T		Tolerance	VIF
1 (Constant)	15,096	3,852		3,919	0,000		
SAS	-0,296	0,134	-0,215	-2,214	0,029	0,992	1,008
Tax Audit	0,111	0,055	0,196	2,020	0,046	0,992	1,008

\* Source: SPSS Output version 23 (processed in 2019)

According to Table 4, the tolerance value of all independent variables (the self-assessment system and tax auditing) is bigger than 0.10 and the VIF value of all independent variables is smaller than 10, meaning there is no correlation between the independent variables. We can conclude that there is no multi-collinearity.

### 3.6 Autocorrelation test result

Table 5. Autocorrelation test results.

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error	Beta	T		Tolerance	VIF
11 (Constant)	15,096	3,852		3,919	0,000		
SAS	-0,296	0,134	-0,215	-2,214	0,029	0,992	1,008
Tax Audit	0,111	0,055	0,196	2,020	0,046	0,992	1,008

\* Source: SPSS Output version 23 (processed in 2019)

Table 5 shows a Durbin-Watson (DW) test value of 2.158. Then the value is compared to DL and Du. The DW values can be seen from the DW table with  $\alpha = 5\%$ . Then  $DL = 1.63$  and the value  $du = 1.72$  with  $n = 100$ . Thus, after being taken into account compared to the DW table, the DW value of 2.158 is between DL and  $4-du$  – i.e.,  $1.715 < 2.158 < 2.285$ . We can thus conclude that there is no autocorrelation on the regression model in this study.

## 4 DISCUSSION

### 4.1 Hypothesis testing and multiple linear regression analyses

#### 4.1.1 Simultaneous test F (F-Test)

The F-test was used to test the effect of the self-assessment system and tax auditing of simultaneous and partial tax evasion. Test criteria at significant rates  $= 0.05$  ( $\alpha = 5\%$ ) If F counts  $>$  f table, then  $H_0$  is rejected; otherwise if the F counts the  $<$  F table, then  $H_0$  is received. F-test results can be seen in Table 6.

From test results F can be obtained the value of F count of 4.916 with significance 0.009. In this study using the significance of 0.05. F table obtained by the calculation of f table  $= F(k; n-k) = (2.98)$ . Thus we can conclude that the calculated value of  $>$  F table with

Table 6. Multiple regression test results (F-test).

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	49,030	2	24,515	4.916	0.009 <sup>a</sup>
	Residual	483,720	97	4,987		
	Total	532,750	99			

\* Dependent variable: TE, B. Predictors: (Constant), tax check, self-assessment system

a significantly smaller ( $0.009 < 0.05$ ). This suggests that self-assessment systems and tax auditing jointly affect tax evasion.

#### 4.1.2 Partial test (T-Test)

The T-statistic test shows how far the influence of one independent variable describes the variation of the dependent variable when the value probability  $< 0.05$  or T count  $>$  T table and vice versa. T-test results on this research can be seen in Table 7.

Table 7. Multiple linear regression test result (t-Test).

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1. (Constant)	15.096	3.852		3.919	0.000
Self-assessment system	-0.296	0.134	-0.215	-2.214	0.029
Tax auditing	0.111	0.055	0.196	2.020	0.046

a. Dependent Variable: TE

\* Source: SPSS Output version 23 (processed in 2019)

According to Table 7, the multiple linear equations used are column B, the first line indicating constants (a) and the next row indicating the independent variable coefficient. The regression models used in Table 7 were as follows:  $Y = 15.096 + (-0.296) + 0.111 + E$ .

A constant value with a regression coefficient in Table 7 can be described as follows:

- Constants of 15.096 indicate that if the self-assessment system and tax auditing are assumed to not undergo a change (constant), then the value of tax evasion is 15.096.
- The self-assessment system variable coefficient of -0.296 with a significance rate of 0.029 is smaller than 0.05. This means H1 is accepted so that it can be said the self-assessment system negatively affects tax evasion because the level of significance gained is  $< 0.05$  ( $0.029 < 0.05$ ) and the calculated T value of  $> 0.1985$  ( $-0.296 < 0.1985$ ). A negative relationship indicates that the implementation of a less effective self-assessment system will increase tax evasion.
- The variable coefficient of tax auditing was 0.111 with a significance rate of 0.046, which is smaller than 0.05. This suggests that H2 is accepted; tax auditing has a positive effect on tax evasion because the level of significance obtained is  $< 0.05$  ( $0.046 < 0.05$ ), and the calculated T value is  $> 0.1985$  ( $0.111 < 0.1985$ ). Intensive implementation of tax auditing will decrease tax evasion.

#### 4.1.3 Coefficient analysis determinations ( $R^2$ )

According to Table 8, the value of R Square is 0.092, meaning the self-assessment system and tax audit variables have an effect on tax evasion of 9.2%, while the remaining 90.8% is influenced by other factors that were not researched in this study.



Table 8. Coefficient of determination.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.303 <sup>a</sup>	0.092	0.073	2.233

a. Predictors: (Constant), Pemeriksaan Pajak, self-assessment system  
b. Dependent Variable: TE

\* Source: SPSS Output version 23 (processed in 2019)

## 5 CONCLUSION

- 1) The self-assessment system negatively affects tax evasion at KPP Pratama Garut. A negative relationship indicates that the implementation of a poor self-assessment system will increase tax evasion. Conversely, the more effective a self-assessment system, the more it will lower tax evasion.
- 2) Tax auditing has a positive effect on tax evasion at KPP Pratama Garut; if the examination is done intensively, then tax evasion will decrease.
- 3) The self-assessment system and tax auditing affect tax evasion at KPP Pratama Garut.

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