



The Effect of Learning, Perception, Motivation and Personal Tax Personality Toward the Implementation of Self Assesment System

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THE EFFECT OF LEARNING, PERCEPTION, MOTIVATION AND PERSONAL TAX PERSONALITY TOWARD THE IMPLEMENTATION OF SELF ASSESSMENT SYSTEM

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ABSTRACT

The change to the regulations of taxes often confuse tax payers with assessable or taxable properties. The relatively underprivileged capacity of their understanding about tax regulation related to these from time-to-time changes itself, igniting the unexpected level of ignoring or even apathetic attitude, which can inhibit required obedience in paying taxes.

In this research, we interested in studying deeply about perceived of learning, motivation and personality and influence towards self assessment system implementation. Perceive can be branchmarking whether the tax payers understand the problems, and tax payers perceiving towards those regulations of income taxes with respect to self-assessment system implementation can raise tax payers compliance.

By utilizing samples of respondents, that is 114 tax payers registered at small tax office in Jakarta Cakung Satu, this research examines the effect of perceived of learning, perceived of motivation and perceived of personality towards self assessment system implementation. This statistical method used is multiple regression analysis with SPSS.

The result of analysis indicated that confidence level 95% (sig 5%) which means that there are no effect of perceive about learning As regards to perceived of motivation with respect to self assessment system implementation, it has significant result, there is an effect of motivation perceived. The perceived of personality with respect to self assessment system implementation, has significant result there is an effect of perceived to personality of their tax payers.

Keywords : *Self assessment system, learning, motivation, personality, tax payers*

1. INTRODUCTION

Today tax is a matter that must be understood properly, it happens because taxes have become an important part of the economy in our country. Anyone, especially taxpayers, will definitely deal with taxes, although taxes are the most important thing in the economy, but not a few people have difficulty in determining taxes. That is because there are still many people who do not know well so they don't understand, understand and master tax. For the public, tax is generally a difficult thing that has problems in its efforts to calculate, fill, pay and report tax obligations.

The role of taxpayers both company and individuals in the tax collection system will determine the achievement of the tax revenue plan. Optimal tax revenue can be seen from the balanced level of actual tax revenue with potential tax revenue or no tax gap. According to James, quoted

by Gunadi (2009: 4) states that the size of the tax gap reflects the level of tax compliance. Therefore, taxpayer compliance is the main factor affecting tax revenue realization. The intended compliance is a level term to which the taxpayer complies with taxation laws and fulfills the taxation field. For example if the Taxpayer pays and reports the tax payable on time, the Taxpayer can be considered compliant.

In this case, the researcher only found one study of the influence of the perception of corporate taxpayers regarding the Income Law on the implementation of the self-assessment system in privately owned company and regionally owned company by Kartawan and Desi Kusmayadi, postgraduate Gunadarma University and the Siliwangi University School of Economics, where the research uses Fisher's exact test. From the analysis it is concluded that the learning process variable (X1), motivation variable (X2) and personality variable (X3) simultaneously have a positive effect on the perception of BUMD Taxpayers regarding the Income Tax Law.

Based on these studies the authors are interested in conducting more in-depth research on how the influence of perceptions of learning, motivation and personality of individual taxpayers on the implementation of the self-assessment system with the title: The Effect of Learning Perception, Motivation and Personality of Personal Taxpayers on the Implementation of the Self-Assessment system.

Based on the description above, the main objectives of this study are as follows:

1. To find out the perception of an individual taxpayer on learning and its effect on the implementation of the self assessment system
2. To find out the perception of an individual taxpayer on motivation and its effect on the implementation of the self assessment system
3. To find out the perception of an individual taxpayer on personality and its influence on the implementation of the self assessment system

2. Literature Review

2.1. Perception

Perception is a process to understand the environment including objects, people, and symbols or signs that involve cognitive processes (recognition). Cognitive process is the process by which individuals give meaning through their interpretation of stimuli (stimuli) that arise from certain objects, people, and symbols. In other words, perceptions include acceptance, organizing, and interpreting stimuli that have been organized in a way that can influence behavior and shape attitudes. This happens because perception involves the interpretation of individuals on certain objects, then each object will have a different perception despite seeing the same object, according to Gibson and Walgito in Budyastuti (2009: 6) so that individuals can realize and can make perceptions, then there is some conditions that must be met, namely the following:

- 1..The existence of perceived objects (physical).
2. The existence of sensory devices / receptors to receive stimulus (physiological).
3. The attention that is the first step in holding a perception (psychological).

In this case the researcher is interested in reviewing research on internal perception factors, namely the perception of learning, motivation and personality of individual taxpayers and their effect on the implementation of the self-assessment system.

2.2. Learning

According to Bambang Warsita (2008: 266) there are five principles which form the basis of understanding learning:

a. Learning as an effort to obtain behavior change

This principle implies that the main characteristic of the learning process is a change in behavior in students (although not all changes in student behavior are the result of learning).

b. Learning outcomes are characterized by changes in overall behavior

This principle implies that behavior change as a result of learning includes all aspects of behavior and not just one or two aspects. These changes include cognitive, affective and motoric aspects.

Learning is a process

This third principle implies that learning is an ongoing activity, in that activity there are stages of activities that are systematic and directed. Thus, learning is not a static object or state, but rather a series of dynamic and interrelated activities.

c. The learning process occurs because of something that encourages and the existence of a goal to be achieved

This principle implies that learning activities occur because of the needs that must be satisfied and the objectives to be achieved. Based on that learning will occur. Learning will not be effective without encouragement or motivation and goals.

d. Learning is a form of experience

Experience is basically life through real situations with certain goals, learning is a form of interaction of individuals with their environment so that many provide experiences from real situations.

In this study, it is expected that individual taxpayers can learn to understand, understand and master their income taxes.

2.3. Motivation

Individual or group behavior is strongly influenced by motivation. Motivation is encouragement that can determine and direct behavior. Motivation is one of the important factors that can influence someone to do or not do something, including compliance in paying and reporting the annual tax return of an individual taxpayer.

According to Winardi (2002: 41), motivation has three main things, namely:

2.3.1. Needs

Through providing motivation someone will be encouraged to behave in meeting their needs by making a positive contribution (achievement) for the benefit or benefit of the company in accordance with the goals, objectives and mission of the company.

2.3.2. Encouragement

Motives become an impetus from within the individual and as a cause of the occurrence of activities that are directed towards the achievement of goals. How much motivation an individual has will largely determine the quality of the behavior displayed either in the context of learning or working or doing something in the life of the individual.

2.3.3. Purpose

The goals and activities in a motivating situation are the motives of an individual who are directed towards the achievement of the goals and the strongest motives will lead to the occurrence of individual behavior directed towards the goal or activity objectives.

2.4. Personality

According to Allport in Hutagalung (2007: 8) personality is a dynamic organization in an individual as a psychophysical system that determines a unique way of adjusting to the environment. (Personality is the dynamic organization within the individual of those psychophysical systems that determines his unique adjustment to his environment).

2.5. Tax

There are several definitions or definitions of tax given by experts, especially experts in the field of State Finance (Public Finance), Economics and Law.

1. Soemitro in Mardiasmo (2008) states:

Taxes are people's contributions to the state treasury (the transfer of wealth from the private sector to the government sector) based on the law (enforceable) with no lead services (achievement achievements), which can be directly demonstrated and used to finance public expenditure.

2. According to Smeets in Waluyo (2010: 2)

Tax is an achievement to the government that is owed through general and enforceable norms, without any counterparts that can be demonstrated in an individual case, intended to finance government spending

2.6. Income tax

Pursuant to Article 1 of the Income Tax Law, Income Taxes are imposed on tax subjects for the income received or obtained in the tax year. Understanding tax subjects include individuals, undivided inheritance, permanent entities and establishments (BUT)

2.7. Obedience

According to Erard and Feinstein in Nasucha (2004: 9), compliance of taxpayers can be defined from the compliance of taxpayers in registering themselves, compliance to repay tax returns (SPT), compliance in calculating and paying tax payable and compliance in arrears payments. By using psychological theories in tax compliance, namely guilt and shame, taxpayers' perceptions of the fairness and fairness of the tax burden they bear and the effect of satisfaction on government services. Concurrent non-compliance can lead to efforts to avoid taxes unlawfully or tax evasion. The behavior of taxpayers who do not fully fulfill their tax obligations by Herber, is divided into three namely tax evasion, tax avoidance and tax delinquency.

2.8. Self Assessment System

According to Siti Resmi (2009: 12), the self assessment system is a tax collection system that authorizes taxpayers to determine their own tax amount annually in accordance with the provisions of the applicable taxation laws. In this system, initiatives and activities of calculating and implementing tax collection are in the hands of taxpayers. Taxpayers are considered capable of calculating taxes, able to understand current tax regulations and have high honesty and are aware of the importance of paying taxes. Therefore, taxpayers are given the trust to:

1. Calculate yourself the tax payable
2. Paying yourself the amount of tax owed
3. Self-report the amount of tax owed
4. Taking responsibility for the tax due

Thus the success or failure of the implementation of tax collection depends a lot on the taxpayer himself (the dominant role is the taxpayer)

3. RESEARCH METHODOLOGY

In this study, researchers used a causal research method that aims to test hypotheses about the effect of one or several variables (the effect of learning, motivation and personality of an individual Taxpayer) on the dependent variable (the implementation of a self-assessment system). This research requires testing a hypothesis with a statistical test.

The variables studied with regard to the topic of discussion are:

- 1). Individual taxpayer learning perceptions as an independent variable (X1)
- 2). Perception of motivation of individual taxpayers as an independent variable (X2)
- 3). Personal perception of individual taxpayer as independent variable (X3)
- 4). Perception of individual taxpayers regarding the implementation of the self assessment system as a dependent variable (Y)

Definition of operational variables is a definition given to a variable by giving meaning, as well as providing an operation that is needed to measure the variable. The Operational Definitions of Variables used by researchers in conducting this research are:

3.1. Factors that influence the perception of taxpayers

- 1) Learning, is the acquisition of knowledge through experience.
- 2) Motivation, is a function of various variables that influence each other and is a

- psychological process that shows high-level efforts to reach the achievement of a goal.
- 3) A person's personality, a pattern of ways of thinking, feeling and behavior that provides validity regarding individual differences in relation to the environment.

3.2. Self-assessment system

Is a tax collection system that authorizes individual taxpayers to determine their own amount of tax owed annually in accordance with applicable tax laws.

The population in this study are taxpayers in the Jakarta Cakung Satu KPP area. The total population of individual taxpayers as of October 2009 was 48,750 people, but researchers found it difficult to obtain data on individual taxpayers from the Jakarta Cakung Satu Tax Office.

To determine the minimum sample size of a selected population, researchers used a formula table developed by Rea & Parker in Fuad Mas'ud (2004, 82). Based on the formulation table, the required sample of a population of 48,750 individual taxpayers (WPOP) registered until October 2009 at the Jakarta Cakung Satu KPP at a 95% confidence level and a margin of error 5 %; the required sample size / population generalization (n) is 96. The formula for making adjustments to n (i.e., n') is:

$$n' = \frac{n}{(e)(r)}$$

Where:

n = minimum sample size

e = the proportion of respondents not voting from the population

r = expected response rate (respondent rate).

- Estimated Size of Research Samples
- 90% of the target population will be willing to fill out a questionnaire
- Response rate (respondent rate) = around 87%

$$N' (\text{penyesuaian } n) = \frac{96}{(90)(87)} = 122,61$$

Thus, the number of samples obtained to meet the minimum sample size (n) is 123 samples

4. RESEARCH RESULTS AND DISCUSSION

Descriptive statistics

In this study the respondents used were respondents who already had a Taxpayer Identification Number (NPWP) and were domiciled in the Jakarta Cakung Satu KPP area. The number of registered taxpayers as of October 2009 was 48,750 with a minimum sample of 96. Researchers

distributed 325 questionnaires with 176 returned questionnaires and 114 questionnaires were processed.

Descriptive Analysis Results Respondents' answers

Table 7. Descriptive Analysis of Respondents' Answers

Variabel	Answer Distribution (%)					Min	Max	Avarage	Standar Deviation
	1	2	3	4	5				
Self Assesment system	3.51	8.77	21.23	44.21	22.28	8	40	30.21	5,326
Learning	0.25	3.01	24.06	50.00	22.68	17	35	27.41	3.878
Motivation	3.51	8.77	21.23	44.21	22.28	11	25	18.82	2.997
Personality	2.63	4.53	27.19	46.05	19.59	6	30	22.53	3.903

Source : data proceeded

Based on table 7 it is known that the distribution of respondents' answers regarding the self assessment system from highest to lowest is as follows: agree (44.21%), strongly agree (22.28%), neutral (21.23%), disagree (8.77%) and strongly disagree (3.51%). The highest to lowest order regarding learning is as follows: agree (50.00%), neutral (24.06%), strongly agree (22.68%), disagree (3.01%) and disagree (0, 25%). The highest to lowest order regarding motivation is as follows: agree (44.21%), strongly agree (22.28%), neutral (21.23%), disagree (8.77%) and strongly disagree (3.51%). While the highest to lowest ranks regarding personality are as follows: agree (46.05%), neutral (27.19%), strongly agree (19.59%), disagree (4.53%) and strongly disagree (2.63%).

**4.1. Test Assumptions and Research Data Quality
Instrument Validity Testing**

Table. 8 Validity Testing Results

Item	Butir	Corrected Item- Total Correlation	R table	Informati on
<i>Sistem self assesment</i>	1	0,706	0,1824	Valid
	2	0,714		Valid
	3	0,604		Valid
	4	0,668		Valid
	5	0,600		Valid
	6	0,740		Valid
	7	0,620		Valid
	8	0,634		Valid
Learning	9	0,647	0,1824	Valid
	10	0,752		Valid
	11	0,760		Valid
	12	0,739		Valid
	13	0,731		Valid
	14	0,704		Valid
	15	0,569		Valid
Motivation	16	0,556	0,1824	Valid
	17	0,624		Valid
	18	0,721		Valid
	19	0,698		Valid
	20	0,731		Valid
Personality	21	0,702	0,1824	Valid
	22	0,789		Valid
	23	0,784		Valid
	24	0,736		Valid
	25	0,688		Valid
	26	0,623		Valid

Sources : data proceeded

Based on table 8 it can be interpreted that all items in the questionnaire in this study showed a value (r arithmetic) greater than (r table = 0.1824). A value (r table) of 0.1824 was obtained from the r two tail correlation table with a significance level of 5% and a degree of freedom of 114.

4.2 Instrument Reliability Testing

Tabel. 9 Reliability Test Results

Item	<i>Cronbach Alpha</i>	Keterangan
Sistem self assessment	0,763	Reliabel
Pembelajaran	0,772	Reliabel
Motivasi	0,763	Reliabel
Kepribadian	0,781	Reliabel

Sources : data proceeded

Based on table 8 it can be interpreted that all items in the questionnaire in this study showed a value (r arithmetic) greater than (r table = 0.1824). A value (r table) of 0.1824 was obtained from the r two tail correlation table with a significance level of 5% and a degree of freedom of 114.

4.3. Classic assumption test

4.3.1. Data Normality Test

Table. 10. Normality test result

Perseption Variabel	Significance <i>Kolmogorof-Smirnov</i> (Asymp.Sig)
Self assessment System	0,071
Learning	0,060
Motivation	0,128
Personality	0,058

Sources : data proceeded

Stages in testing the normality of the data is to compare the significance value with alpha of 0.05 (5%). If, the significance value is greater than 0.05, then the data is normally distributed and based on the results of the analysis in table 10 it is known that the significance value of each research variable is greater than 0.05, which means that the data of each research variable are normally distributed

4.3.2. Multicollinearity Test

Table 11. Multikolinearitas test result

<i>Variable</i>	<i>Tolerance</i>	<i>VIF</i>
Larning	0,778	1,285
Motivation	0,808	1,237
Personality	0,714	1,401

Sources : data proceeded

Based on the table, the tolerance values of all independent variables are no smaller than 0.10 and the VIF value of all independent variables is no greater than 10. So it can be concluded that there is no multicollinearity between the independent variables in the regression model.

4.3.3. Heteroskedasticity test

Table 12. *Glejser test result*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.643	1.503		4.419	.000
Learning	-.055	.052	-.109	-1.053	.295
Motivation	-.047	.066	-.073	-.716	.476
Personality	-.089	.054	-.179	-1.654	.101

Sources : data proceeded

The display results of SPSS version 16 clearly show that there are no independent variables that are statistically significant influence the dependent variable Absolut Ut (AbsUt) value. This can be seen from the probability of significance (0.295; 0.476; 0.101) above the significance level of 5%. So it can be concluded that the regression model does not contain heteroscedasticity.

Hypothesis test

Table. 13. Regression Analysis Results

Variable	Koefisien <i>Beta</i>	Standard <i>Error</i>	T- <i>Value</i>	Signifikansi (P- <i>Value</i>)
Learnng	0.066	0,083	0,797	0,427
Motivation	0,359	0.106	3,404	0.001
Personality	0,726	0,086	8,412	0,000
Konstanta	5,587	2,413	2,316	0,022
F test = 51,93 significance with 0,022				
R Square (R ²) = 58,62 %				

Sources : Data proceeded

From table 13, the coefficient of determination (R²) is 58.62%, which means that the variation of the self assessment system variable is explained by 58.62% by the variable perception of the individual Taxpayer for learning (X1), the perception variable of the Taxpayer of the person personal motivation (X2), and personal taxpayers' perception variables of personality (X3)

Meanwhile, the remaining 41.38% (100% - 58.62%) cannot be explained in this multiple regression model

F-test value of 51.93 with a significance value of 0.022 indicates that WPOP perception variable on motivation (X2) and WPOP perception variable on personality (X3) together have a significant effect on the implementation of self assessment system variables. But the WPOP perception variable on learning (X1) does not affect the implementation of the self assessment system variable. The multiple regression equation that can be formed from the table is as follows:

$$= 5.587 + 0.066X1 + 0.359X2 + 0.726X3$$

Information:

- : *Self Assesment System*
- X₁ : Learning
- X₂ : Motivation
- X₃ : Personality

Hypothesis Testing 1

H₀₁ : There is no effect of perceptions of individual taxpayer learning on the implementation of the self assessment

H₀₁ : B₁ = 0

H_{a1} : There is an influence of perception of individual taxpayer learning towards the implementation of the self assessment system

H_{a1} : B₁ ≠ 0

The criteria established to test the hypothesis 1 submitted were accepted or rejected by looking at the significance level of 5%. Terms of acceptance or rejection occur if the significance level (p-value) ≤ 0.05 then H_{a1} is accepted and H₀₁ is rejected. And conversely, if the significance level (p-value) > 0.05 then H₀₁ is accepted and H_{a1} is rejected. In accordance with table 4.6 the significance value of the WPOP perception variable on learning (X1) is 0.427. This shows that there is no positive influence of perception of WPOP learning on the implementation of the self assessment system.

Hypothesis Testing 2

H₀₂ : There is no influence of perception of motivation of individual taxpayers to the implementation of the self assessment system.

H₀₂ : B₂ = 0

H_{a2} : There is an influence of perception of motivation of individual taxpayers to the implementation of the self assessment system

H_{a2} : B₂ ≠ 0

The criteria established to test the hypothesis 2 submitted were accepted or rejected by looking at the significance level of 5%. Terms of acceptance or rejection occur if the significance level (p-value) ≤ 0.05 then H_{a2} is accepted and H₀₂ is rejected. And conversely, if the significance level (p-value) > 0.05 then H₀₂ is accepted and H_{a2} is rejected. In accordance with table 4.6, the significance value of the WPOP perception variable on motivation (X2) is 0.01. This shows that

there is a positive influence between perception of motivation on the implementation of the self assessment system.

Hypothesis Testing 3

H_{03} : There is no influence of personal perception of individual taxpayers and their effect on the implementation of the self assessment system.

H_{03} : $B_1 = 0$

H_{a3} : There is an influence of personal perception of individual taxpayers and their effect on the implementation of the self assessment system.

H_{a3} : $B_1 \neq 0$

The criteria established to test the hypothesis 1 submitted were accepted or rejected by looking at the significance level of 5%. Terms of acceptance or rejection occur if the significance level (p-value) ≤ 0.05 then H_{a1} is accepted and H_{01} is rejected. And conversely, if the significance level (p-value) > 0.05 then H_{01} is accepted and H_{a1} is rejected. In accordance with table 4.6 the significance value of the WPOP perception variable on personality (X3) is 0,000. This shows that there is a positive influence of perception of WPOP's personality on the implementation of the self assessment system.

Discussion of Hypothesis Testing Results

Based on the author's research above, the results of testing hypotheses 1 through 3 can be summarized in table 14.

Table. 14. Hypothesis Testing Results

Hypotesis	H_0	H_A	Sig. (<i>P-Value</i>)	Information
Hypotesis 1	$>0,05$	0,05	0,427	H_{01} received
Hypotesis 2	$> 0,05$	0,05	0,001	H_{a2} received
Hypotesis 3	$> 0,05$	0,05	0,000	H_{a3} received

Sources : data proceeded

From table 14 above, it can be concluded that according to the perception of individual taxpayers, the learning factor (hypothesis 1) does not significantly influence the implementation of the self assessment system, motivation factor (hypothesis 2) influences the implementation of the self assessment system, while the personality factor (hypothesis 3) significantly influence the implementation of the self assessment system.

Hypothesis Testing Results 1

The perception of an individual Taxpayer stating that there is no effect of the perception of the learning of an individual Taxpayer on the implementation of the self assessment system. Due to the lack of WPOP time to learn about the calculation and filling of annual tax returns, the lack of socialization of the tax apparatus to WPOP, the ever changing Taxation Regulations and the lack of taxation information in the media, brochures and TV that causes the implementation of a self assessment system to be inconsistent, this is different from the results of research from Kartawan & Dedi Kusmayadi (2005), which states that learning has a positive effect on

perceptions of corporate taxpayers regarding the Income Tax Law on the implementation of a self-assessment system on BUMS and BUMD KPP Tasik Malaya.

Hypothesis Testing Results 2

Perception of individual taxpayers states that there is a significant influence on the perception of compulsory motivation of private individuals on the implementation of the self assessment system. This can be seen from the variable indicators regarding motivation about the fear of being hit by fines or sanctions from the Government, the influence of the environment both from the workplace environment and the environment where it lives, so that taxpayers try to pay and report their annual tax returns on time, this affects the implementation of the system self assessment. This shows the similarity with the results of research from Kartawan & Dedi Kusmayadi (2005), which states that motivation has a positive effect on perceptions of corporate taxpayers regarding the Income Tax Act on the implementation of a self-assessment system on BUMS and BUMD KPP Tasik Malaya.

Hypothesis Testing Results 3

Perception of individual taxpayers states that there is a significant influence of personal perceptions of compulsory personalities on the implementation of the self assessment system. This is due to the personal indicators of an individual Taxpayer who describe discipline, correctness and responsibility in calculating, completing and reporting their annual tax return. This shows the similarity with the results of research from Kartawan & Dedi Kusmayadi (2005), which states that personality has a positive effect on perceptions of corporate taxpayers regarding the Income Tax Act on the implementation of a self-assessment system on BUMS and BUMD KPP Tasik Malaya.

5. Conclusion and Recommendation

5.1. Conclusion

The conclusions obtained from the research carried out are:

- 1). The first hypothesis shows that the perception of individual taxpayers on learning has no effect on the implementation of the self-assessment system.
- 2). The second and third hypotheses show that the perception of an individual taxpayer on motivation and personality has a significant effect on the implementation of the self-assessment system.

Implication

This study proves that the perception of individual taxpayers on learning shows that many individual taxpayers do not understand and understand how to calculate and fill their annual tax returns so that individual taxpayers submit their annual tax returns to third parties. Taxpayers assume that it is difficult to learn and understand the ever-changing taxation regulations and the lack of socialization of the tax apparatus to taxpayers especially individual taxpayers and the lack of taxation information from banners, TV and other media.

Meanwhile the results of this study also prove that partially according to the perception of an individual Taxpayer over motivation affects the implementation of the self assessment system, this is based on the respondents' assumption that the taxpayer's motivation is due to fines, sanctions or penalties from the tax apparatus, the environment and awareness so that taxpayers will report their annual tax return on time

This research also proves that one of the factors of taxpayers 'perception of personality influences the implementation of the self-assessment system. This is based on respondents' assumption that taxpayers have true, honest, disciplined personality and are responsible for filling and reporting their annual tax return.

5.2. Recommendation

This research has several limitations that require improvement and development in subsequent studies. Limitations of this study include:

1. The data used are primary data where the data does not reflect the actual situation, because the inaccuracy of primary data is based more on the mood of the respondent. It is hoped that further studies will compare primary data with secondary data that can be obtained at the local tax office
2. so that the results can be accounted for accurately. The sample obtained is a minimum sample according to Rea & Parker with a population of 100,000 that is 96 respondents. So the results are still not representative of the total population which results in results being less than the maximum or not as expected by researchers. It is hoped that further research will increase the number of samples so that they can better represent the population so that they can obtain maximum results.
3. It is hoped that further research will expand on independent factors in order to better explain the dependent variable (self-assessment system).

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