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## THE EFFECT OF EFFECTIVENESS OF ADVERTISING TAX COLLECTION AND MATERIAL COMPLIANCE WITH REGIONAL REVENUE OF GORONTALO

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### INFORMASI ARTIKEL

### Abstract

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*The research aimed to find out the Effect of Effectiveness of Advertisement Tax Collection and Material Compliance towards Local Own-Source Revenue (hereinafter referred to as PAD) of Gorontalo. The approach used in this research was a quantitative method. The data source of this research was primary data performed by distributing a questionnaire to respondents who have met the research samples standard. The technique of data analysis used multiple regression analysis by using SPSS program assistance. The findings of the research showed that (1) the effectiveness of advertisement tax collection had a positive and significant effect on the PAD in Gorontalo. (2) The material compliance had a positive and significant effect on the PAD in Gorontalo. The meaning of the positive coefficient showed that the higher material compliance would lead to the more optimal PAD. (3) The effectiveness of advertisement tax collection and material compliance, simultaneously, had a significant effect on the PAD in Gorontalo. The value of determination coefficient was 0,728 or it meant 72,8% of PAD in Gorontalo variability could be explained by the effectiveness of advertisement tax collection and material compliance, whereas the rest 27,2% could be explained by other variables excluded in this research such as factors which encompassed knowledge, integrity, motivation at work, discipline at work, internal control system, organizational commitment, and work ethic.*

### A. INTRODUCTION

The success of the government in the framework of independent and sustainable regional development must be supported by the availability of natural resources as well as the ability and creativity of local government resources in exploring and empowering various regional potentials. The resource referred to is the optimization of the performance of local government personnel, which are not only focused on improvement but also the professional development of regional apparatus performance, so as to optimize regional financial revenue. The importance of competent resources as stated by Ariany and Putera (2013: 40) which explains that local governments must pay attention to the

capacity and quality of apparatus resources by conducting training to improve organizational performance, especially in increasing government revenue that comes from taxes. According to Waluyo (2011: 2), tax is a compulsory payment imposed under the law that cannot be avoided for those who are obliged, and those who do not want to pay taxes can be forced. Mulyadi (2011: 24) explained that the increase in regional financial revenue should always be pursued periodically by each autonomous region through effective and efficient regional revenue administration arrangements in accordance with those stipulated in various laws and regulations and implementation instructions. Based on the study of the theory above, the academic discourse in this study is that Local



Own-Source Revenue (PAD) will increase through various efforts, including through the effectiveness of collection and material compliance.

Gorontalo is the capital of Gorontalo Province, which continues to grow and develop and seeks to improve services to the community in the regions, which is manifested in various development programs both in the short and long term. For this purpose, according to Sulila (2018: 3) there needs to be an effort to increase PAD and its components so that the available funds can finance regional government expenditures, namely routine expenditure and development expenditure. According to Solihin (2009: 173), PAD is revenue that is obtained by the region from sources within its own territory, which are collected based on regional regulations in accordance with applicable laws and regulations. Meanwhile, according to Nurcholis (2007: 182), Regional Original Income is the income obtained by the region from the receipt of local taxes, regional levies, regional company profits, and others that are legal. According to Murdiati (2010: 30) in his study entitled the analysis of the potential of regional original income, there are several indicators commonly used to assess PAD in this case of taxes, namely yield, equity (equity), economic efficiency, ability to implement and Suitability as an effective source of Local Own-Source Revenue. In the opinion of Danim (2012: 119-120) mentions indicators of effectiveness as follows: Number of results that can be issued, Level of satisfaction obtained, Creative products, and Intensity to be achieved. The effectiveness of collection and material compliance are two important factors in efforts to increase Local Own-Source Revenue.

The existence of effective tax collection will certainly make local taxpayers more obedient. Not only that, but an increase in Local Own-Source Revenue can also be pursued through material compliance from the community as a taxpayer. This is as stated by Widodo, (2006: 111) states that: Material compliance can be identified from 1.) Compliance with the number of tax liabilities to be paid with actual calculations; 2.) Appreciation for

the independence of public accountants/tax consultants; 3.) Large/small amount of tax arrears. Material compliance is also stated Rahayu, (2010: 138) defines that material compliance is a condition where the taxpayer substantively or essentially fulfills all the material provisions of taxation, namely according to the content and soul of the Taxation Law

The advertisement tax collection has been regulated in Law number 2 of 2011 concerning advertisement tax. Tax subjects are individuals or entities that can be taxed. 31. Taxpayers are individuals or entities, including taxpayers, tax-cutters, and tax collectors, who have taxation rights and obligations in accordance with the provisions of local tax laws. Tax Period is a period of 1 (one) calendar month or other period stipulated by Regional Head Regulation no later than 3 (three) calendar months, which is the basis for taxpayers to calculate, deposit and report tax payable.

As the 34th Province, Gorontalo has a strategic role in the Tomini bay area with various economic potentials that can be explored for the welfare of the community. As the center of economy, trade, and services, Gorontalo City has a more significant potential for higher Local Own-Source Revenue (PAD). Realization of tax revenue that is not yet optimal shows that there are still problems that have made the realization of advertisement tax revenue in Gorontalo City not meet the target. Supervision of Gorontalo government officials in the context of effective management is one of the important aspects, for example, the existence of billboards without an installation permit from the city government or billboards whose licenses are not valid, which can reduce the effectiveness of tax revenues in Gorontalo. The effectiveness measure must be seen from several indicators as Danim's opinion (2012: 119-120), namely: 1) Number of results that can be issued 2) Level of satisfaction obtained 3) Creative products Creation of conducive relationship conditions with the world of work 4) Intensity to be achieved. On the other hand, the contribution of advertisement tax continues to be

expected to increase from year to year to increase revenue from the region so that the goal of regional autonomy to create regional independence in the financial sector will be realized.

Some relevant research results have been used as a reference for conducting this research. Although there are differences in the object or variable and place under study, the study is used as an illustration for future researchers to carry out research. The study of relevant research results includes 1) Wilsa, 2014. Effect of the effectiveness of hotel billboard tax collection and Taxpayer Compliance Against Local Tax Payment in Bandung. The purpose of this study is to find out how effective the collection of hotel billboard taxation and taxpayer compliance together affect the local tax payment is. The results of this study indicate that the variables of the effectiveness of hotel billboard tax collection and taxpayer compliance together have a significant effect on local tax repayment, 2) Rahayuningsih, 2009. Analysis of the Effectiveness of Advertisement Tax on Increasing PAD in Banyuwangi Regency. Local tax, especially advertisement tax, is a reliable source of income in meeting regional financing needs. This study aims to analyze whether the effectiveness of advertisement tax collection can increase Local Own-Source Revenue (PAD). The results showed that the effectiveness of advertisement tax revenue, the rate of advertisement tax growth and the contribution of advertisement tax had increased. So that local taxes, especially advertisement tax, are a reliable source of income in meeting regional financing needs, 3) Rusdy, 2010. Analysis of the potential of advertisement tax on Local Own-Source Revenue in Makassar. This study aims to determine a large number of Advertising Tax Potentials in Makassar, the advertisement tax collection system, the contribution of advertisement tax to Local Own-Source Revenue, the effectiveness of collection, and efforts to increase the contribution of advertisement tax to Makassar Revenues. The results showed that the potential for advertisement tax owned by Makassar for the years 2010 to 2012 has increased

every year, but there are still potentials that have not been optimally explored. Based on previous research studies, this research fills the research void about the effectiveness of collection and material compliance with regional own-source revenues.

Based on the preliminary description above, the effectiveness of tax collection and material unity is an important recent study to increase Local Own-Source Revenue. The urgencies of this research are: 1) as an effort to review and maximize the effectiveness of advertisement tax collection; 2) increase material compliance with tax collection; 3) increase the contribution of advertisement tax to regional original income. Therefore, the formulation of this study is 1) whether the effectiveness of collection affects the Local Own-Source Revenue (PAD) of Gorontalo City, 2) whether material compliance affects the Local Own-Source Revenue (PAD), 3) whether the effectiveness of collection and material compliance simultaneously affects the Local Own-Source Revenue (PAD).

## **B. LITERATURE REVIEW**

### **Local Own-Source Revenue**

Local Own-Source Revenue (PAD) is the source of regional financing, therefore the ability to implement the economy is measured by the amount of contribution provided by Local Own-Source Revenue (PAD) to the APBD or Regional Budget, the greater the contribution made by Local Own-Source Revenue (PAD) to the APBD means the less dependence of the regional government on the central government. Based on Law No. 33 of 2004 concerning Fiscal Balance between the Central and Regional Governments, Article 1 number 18, Regional Original Revenues are revenues that are earned by the region and are collected based on regional regulations in accordance with statutory regulations. According to Halim (2004: 94), PAD is revenue that is obtained by the region from sources within its own territory, which are collected based on regional regulations in accordance with applicable laws and regulations. The regional income sector plays a very important role because

through this sector it can be seen the extent to which an area can finance government activities and regional development.

Another opinion is expressed by Solihin (2009: 173) PAD is revenue that is obtained by the region from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations. According to Nurcholis (2007: 182), Local Own-Source Revenue (PAD) is revenue that is obtained from the region from local tax revenue, regional levies, regional company profits, and others that are legal.

According to Halim (2007: 96) PAD is all regional revenue sourced from the original economic resources of the region. Darise (2008: 135) argues that the PAD is the income that is obtained from the region which is collected based on regional regulations. The opinions above concluded that PAD is revenue that is actually obtained and extracted from the potential income that exists in an area based on local regulations and applicable laws in which PAD, as one of the sources is used to finance the implementation regional government and regional development.

Regional Original Income is only one of of the source components of state financial revenues in addition to other revenues in the form of balancing funds, regional loans, and other valid regional income, as well as the rest of the previous year's budget, can be added as a source of funding for government administration in the region. The entire portion of revenue is annually reflected in the Regional Revenue and Expenditure Budget although PAD is entirely unable to finance the APBD because the proportion of PAD to total revenue is still an indication of the finances of a local government.

Based on the above definitions, it can be concluded that the PAD is the income obtained by an area of the potential that exists in the area, which is derived from regional taxes, regional levies, the results of the regional wealth separated by other fibers, other legitimate PAD.

## Effectiveness of Tax Collection

The effectiveness of advertisement tax collection illustrates how the performance of a government is. Where performance according to Bastian (2006: 274) is an achievement that can be achieved by the organization in a certain period. According to Steers (Halim, 2004: 166), effectiveness must be assessed on the goals that can be implemented and not on the concept of maximum objectives. If the concept of effectiveness is associated with tax collection, then the effectiveness is intended for how much the realization of revenue is. It is successful in achieving the potential that should have been achieved in a certain period.

Effectiveness is the relationship between output and the center of responsibility. The greater the contribution of output to the goal, the more effective a unit is. Effectiveness also relates to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide public services, which are predetermined targets. While the notion of effectiveness proposed by Mardiasmo (2004: 2) that is determined simply, effectiveness describes the range of effects and impacts (outcomes) of program outputs in achieving program objectives. From the above understanding, it can be concluded that effectiveness is more emphasized on achieving the objectives and implementation of the planned program or function.

Furthermore, effectiveness, according to Kurniawan (2005: 109) is the ability to carry out tasks, functions (operations of program activities or missions) rather than an organization or the like without the pressure or tension between the implementers. Sedarmayanti (2009: 59) defines the concept of effectiveness as a measure that gives an idea of how far targets can be achieved. The notion of effectiveness is more output-oriented while the problem of using input is less of major concern. If efficiency is associated with effectiveness, though an increase in effectiveness, it does not necessarily increase efficiency. While Makmur (2011: 5) reveals effectiveness related to the level of truth or success

and error, he argues that to determine the level of effectiveness of the success of a person, group, organization, and even to our country we must make a comparison between truth or accuracy with mistakes or what is done. The lower the level of error or error that occurs, of course, will be closer to the accuracy in the implementation of each activity or job (task) that is charged by everyone.

Based on the above understanding, it can be concluded that effectiveness is a condition where the work produced is in accordance with the work targets that have been set previously by the management or leadership of an organization.

Based on the approaches in organizational effectiveness that have been stated before, it can be said that the factors that influence organizational effectiveness are as follows: (1) There is clear objectives, (2) Organizational structure. (3) The existence of community support or participation, (4) The value system adopted. The organization will be directed if it has clear objectives. The existence of objectives will provide motivation to carry out their duties and responsibilities. Furthermore, the purpose of the organization includes several functions including giving direction by describing the future circumstances that are always pursued and realized by the organization.

Danim (2012: 119-120) mentions indicators of effectiveness as follows:

- 1) Number of results that can be issued. The results are in the form of a quantity or physical form of the organization, program or activity. The intended results can be seen from the ratio (input) between input (input) with output (output), effort with results, percentage of achievement of work programs and so on.
- 2) The level of satisfaction obtained. This measure of effectiveness can be quantitative (based on quantity or quantity) and can be qualitative (based on quality).
- 3) Creative products. The creation of conducive relationship conditions with the world of work, which in turn can foster creativity and ability.
- 4) Intensity to be achieved Having high obedience

at an intense level of something, where there is a sense of belonging to each other with high levels. The above opinion explained that the effectiveness measure must be seen from the comparison between input and output, the level of satisfaction obtained, the creation of a conducive working relationship and the high sense of belonging.

Taxation conditions that require the active participation of taxpayers in carrying out their taxation require high taxpayer compliance, namely compliance in fulfilling tax obligations in accordance with its truth. Compliance to fulfill voluntary tax obligations (voluntary of compliance) is the backbone of the self-assessment system, where taxpayers are responsible for setting their own tax obligations then accurately and timely in paying and reporting their taxes. Understanding taxpayer compliance according to Nurmantu cited by Rahayu (2010: 138), states that tax compliance can be defined as a condition where taxpayers fulfill all tax obligations and carry out their tax rights

Taxpayer compliance is a benchmark in achieving tax revenue. Compliance with taxpayers is expected to be able to contribute in terms of payment up to the time tax reporting is due. Based on the above concept, it can be concluded that tax compliance is an act of taxpayers in fulfilling their tax obligations in accordance with statutory provisions and tax implementation regulations in force in a country. So, in my opinion as a taxpayer compliance researcher is a matter that must be attempted by the tax authorities in achieving state revenue.

Material compliance according to Rahayu, (2010: 138) defines that material compliance is a condition where the taxpayer substantively or essentially fulfills all the material provisions of taxation, which is in accordance with the content and Taxation Law. Material compliance can also include formal compliance. While Widodo, (2006: 111) states that: Material compliance can be identified from 1.) The suitability of the number of tax liabilities to be paid with actual calculations. 2.)



Appreciation for the independence of public accountants/tax consultants. 3.) Large/small amount of tax arrears.

Material compliance of taxpayers can be identified from the compliance of taxpayers in registering themselves, compliance to annual notification letter (SPT), compliance in the calculation and payment of tax payable, and compliance in arrears payments. Based on the definitions above, it can be concluded that compliance is compliance where taxpayers fill in honestly, completely, and correctly the Notification Letter (SPT) in accordance with the provisions and submit it to the Tax Office before the deadline expires.

### C. METHOD

#### Place and time of research

This research was conducted for 3 months with the location of research in Gorontalo Finance Agency, the basic considerations of determining the place of research are: 1) The phenomenon being studied is in the research object, 2) The availability of data needed by researchers is related to the effectiveness of advertisement tax collection and compliance material towards increasing Local Own-Source Revenue and 3) Ease of conducting research in terms of communication, time and cost.

#### Research Approach and Design

This type of research or also called the approach in this research is quantitative descriptive that is research on data collected and expressed in the form of numbers, although it is also in the form of qualitative data as a support, such as words or sentences arranged in a questionnaire, sentences resulting from consultation or interviews between researchers and informants. Quantitative data is data in the form of numbers or qualitative data that is framed. Qualitative data that are collected for example are in the measurement scale (Sugiyono, 2006: 7). Quantitative research takes the distance between the researcher and the object under study. Quantitative research uses formal instruments, standards, and measures (Sukmadinata, 2006: 95). In

accordance with the problem raised in this study is an associative problem, which is a research question that connects two or more variables. The relationship variable in research is a causal relationship, that is a causal relationship. There are independent variables (variables that affect) and dependent variables (influenced). The independent variable in this study is the effectiveness of advertisement tax collection (X1), Material Compliance (X2) and the dependent variable is PAD (Y).

#### Variable Operations

In research, there are variables to be studied that are mutually influential. These variables can also be referred to as research objects. Variables can be interpreted as something that is used as the object of research as factors that play a role in the event or symptom to be studied. According to Sugiyono (2008: 20) variables can be defined as attributes of a person or object that has variations between one person with another or one object with another object. In this research, the research variables are Effectiveness (X1), Tax Contributions (X2) and Local Own-Source Revenue (Y). In facilitating the research and avoiding different misinterpretations of the title of this study, the variables used in this study will be operationalized as follows:

##### 1. Independent Variable.

Some independent variables and dependent variables that are used as objects of this study include:

1.) Variable Effectiveness of Billboard Tax Collection (X1)

a. Conceptual Definition

In the opinion of Danim (2012: 119-120) mentions indicators of effectiveness as follows:

a) Number of results that can be issued the results are in the form of a quantity or physical form of the organization, program, or activity. The intended results can be seen from the ratio (input) between input with output, effort with results, and percentage of achievement of work programs, and so on.

b) Level of satisfaction obtained the measure in



effectiveness can be quantitative (based on the amount or number) and can be qualitative (based on quality).

- c) Creative products Creation of conditions that are conducive to the world of work, which in turn can foster creativity and ability.
- d) Intensity to be achieved high obedience at an intense level of something, where there is a sense of belonging to each other with high levels. The above opinion explained that the effectiveness measure must be seen from the comparison between input and output, the level of satisfaction obtained, the creation of a conducive working relationship and the high sense of belonging.

b. Operational definition

The effectiveness of advertisement tax collection is a measure of the success of an agency in collecting local tax, especially advertisement tax.

2.) Material Compliance Variable (X2)

a. Conceptual Definition

Material compliance is a form of compliance from the public in paying advertisement tax in accordance with the law where the public is on time and in the right amount.

b. Operational definition

Widodo, (2006: 111) states that: Material compliance can be identified from 1.) the suitability of the number of tax liabilities to be paid with actual calculations. 2.) Appreciation for the independence of public accountants/tax consultants. 3.) Large/small amount of tax arrears.

2. Dependent variable of PAD (Y)

a. Conceptual Definition

Regional original income is the amount obtained by the government from the potential that exists in the area.

b. Operational definition

According to Murdiati (2010) in his study entitled analysis of the potential of local own-source revenue, there are several indicators commonly used to assess Local Own-Source Revenue in this case tax, namely: 1) Yield, which is the adequacy of a tax in relation to various services that are funded,

stable and easy to estimate the size of the tax returns, 2) Equity (equity), the tax base and the obligation to pay must be clear and not arbitrary. The tax must be fair horizontally meaning tax burden must be the same. Taxes must be vertically just meaning that the tax burden must be borne more by groups that have greater resources. 3) Economic Efficiency. Local taxes should encourage at least not to inhibit the use of resources efficiently and effectively in economic life. 4) Ability to implement. The tax must be able to be implemented both in terms of political and administrative aspects. 5) Compatibility as a source of regional revenue. There is clarity to the area where a tax must be paid, and the place to collect taxes should be the same as the place where the tax burden ends.

3. Population and Samples

Population is the entire object of research that can consist of humans, objects, animals, plants, symptoms, test scores, or events as sources of data that have certain characteristics in a study (Nawawi, 2001: 141). The population in this study were all employees in the Gorontalo Financial Board environment, specifically the Revenue field which amounted to 29 people and the public (Service Users) as many as 21 people.

A group of individuals taken from the population to serve as the object of research is called a sample. The purposive selection of respondents is done because the informants chosen are people who really know or are directly involved and focused on the issues to be studied. In this study, the number of population members is 50 people, then the sampling using census technique, a technique where all members of the population become research samples in which the target of samples are employees of financial institutions and the community.

4. Data Collection Techniques

In this study, the data collection techniques used are as follows: 1) Questionnaire, a technique where data from respondents are collected by submitting a written list of questions. The questionnaire is distributed to employees of

financial institution and the community in accordance with the research sample. 2) Documentation, which is a method that is directly carried out by collecting information that can be obtained from documents at financial Institution of Gorontalo. 3) Observation, namely collecting data by directly observing various activities directly related to the object of research either on the leadership or staff. The observation is carried out by reviewing records in the institutions or various other important documents regarding the achievement of advertisement tax and Local Own-Source Revenue. 4) Interview, this study uses in-depth interview technique in the form of unstructured interview. The unstructured interview is freer than the structured one. The purpose of this type of interview is to find problems more openly, where the parties invited to the interview are asked for opinions and ideas.

## 5. Data Analysis Techniques

The data analysis model used is descriptive statistical analysis methods and quantitative statistical analysis through multiple regression analysis and is equipped with a classical assumption test using SPSS 16.00 software. The statistical analysis/ verification technique of average and modus types is a measure of data concentration, and standard deviation as a measure of data distribution. In this case, the statistical technique used is a regression technique with the regression equation used is as follows (Sugiyono, 1999)

$$\hat{Y} = a + b^1X^1 + b^2X^2 + e$$

Based on the regression model, several statistical tests can be carried out, namely:

### Testing the validity and reliability

1) Data Validity Test. A validity test is used to measure the validity of a questionnaire. The instrument can be said to have a valid value if  $r_{count} > r_{table}$  with a significance level that is lower than 0.5. 2) Reliability Test. A reliability is a measure of the stability and consistency of respondents to answer things related to questions in a variable. The reliability test is to test the consistency of the instrument uses the Cronbach's Alpha coefficient ( $\alpha$ ). Instruments that already have

an acceptable level of reliability if the measured coefficient of reliability is variable 0.60 or 60%. 3) Data Conversion. In a regression analysis, there is usually a process of converting data from ordinal scale data (qualitative data type) to interval scale (quantitative data type) is one of the requirements that must be met in processing parametric statistical data. The ordinal data that is converted into interval data is research data collected by means of questionnaire distribution whose answers use a Likert scale.

Converting ordinal data into interval data can be done using Methods of Successive Interval (MSI) which is carried out in several stages as follows 1) Determining the frequency of each response, 2) Determining the proportion of each response by dividing the frequency by the number of samples, 3) Summing the proportion in sequence for each response to obtain cumulative proportion, 4) Determining Z for each cumulative proportion that is considered spread following the standard normal distribution, 5) Calculating scale value (SV). 6) Changing the smallest scale value (SV) to be equal to one (1) and transforming each scale according to the smallest scale change so that the transformed scale value (TSV) is obtained.

### Classical Assumption Testing

In addition to statistical tests, it is also necessary to test classical assumptions because several problems often arise when regression analysis is used. This classical assumption test includes 1) Normality test: used to see whether sample data obtained from populations that are normally distributed. If the sample data is obtained from a normal distribution population, then the regression model is feasible to use. To test data normality using SPSS 16.00 software, researcher uses the Kolmogorv Smirnov approach by looking at the alpha number (their level of significance). Conversely, if  $\alpha >$  significance value means the data are not normally distributed. 2) Multicollinearity Test: used to see whether there is a strong relationship or correlation between independent variable or not. If the relationship or correlation between the independent variable is small/ not

strong, it means that the independent variable does not occur multicollinearity. Multicollinearity testing using the Variance Inflating Factor (VIF) number approach. If the VIF value  $<10$  means there is Multicollinearity among the independent variables and vice versa if the VIF value  $> 10$  means there is no Multicollinearity among the independent variables. 3) Heteroscedasticity Test: used to see whether the observed model does not have a constant variance or not. For this test, the researcher used the Spearman Rank test by calculating the correlation of each independent variable with the absolute price of the residual (error).

#### F test

Overall test or simultaneous test is intended to determine whether simultaneous regression coefficient independent variables ( $X_1$ , and  $X_2$ ) have a real effect or not on the dependent variable ( $Y$ ). Testing through the F test is done by comparing F count with F table with degrees of freedom of the numerator and denominator namely  $V_1 = k$  and numerator  $V_2 = n-k-1$ , with the provisions: If F count  $> F$  table, the relationship is not significant. Otherwise, if F count  $\leq F$  table, it means that the relationship is significant. Testing through F test can also be done by comparing the F count with the probability  $\alpha = 0.005$  at the significance level used for 5% (0.05), that if the probability value (Sign)  $> \alpha$  (0.05), the hypothesis is rejected and  $H_a$  is accepted. But if the probability value (Sign)  $\leq \alpha$  (0.05), means that  $H_0$  is accepted and  $H_a$  is rejected.

#### T test

T test basically shows how far the influence of one independent variable individually in explaining the variation of the dependent variable (Ghozali, 2009: 44). Testing through t test is done by comparing t count (t count) with t table (t table). T table at  $\alpha = 5\%$ . The testing criteria is if t count  $> t$  table, then the hypothesis is accepted, meaning there is a significant influence in the positive direction between the two variables tested, conversely if t count  $< t$  table, the hypothesis is rejected, meaning there is no significant effect with a positive direction between two variables tested.

### Calculating the coefficient of multiple determination ( $R^2$ )

This coefficient is basically used to find out the percentage of independent variables together to explain the dependent variable. The coefficient of determination is between zero and one. If the coefficient of determination ( $R^2$ ) = 1, it means that the independent variable gives all the information needed to predict the dependent variable. If the coefficient of determination ( $R^2$ ) = 0, it means that the independent variable is not able to explain the dependent variables.

### D. DISCUSSION

The data in this study are primary data obtained by using questionnaire that is distributed directly to respondents.

#### Analysis of Respondents' Answers

The results of the descriptive analysis of each study variable are explained as follows:

##### a. Variable of Effectiveness of advertisement tax collection ( $X_1$ )

Descriptive analysis results for the variable of effectiveness of advertisement tax collection. The results found that the variable of effectiveness advertisement tax collection lies in a pretty good criterion with a score of 74.24%. This shows that the tax collection carried out by the apparatus responsible for this is not maximum. This is due to various obstacles in the field such as the availability of facilities and infrastructure as well as the commitment of employees, especially collectors at work. Based on the results of each indicator found that the indicator with the highest score is indicator 1 regarding the number of results that can be issued that is equal to 78.64%. Meanwhile the lowest indicator is indicator 3 with a score of 70.13 regarding Creative Product. Through these results, the need for attention from the leader or all decision-making officials to pay attention to this so that the future tax collection becomes more optimal and in accordance with the target set.

##### b. Variable of Material Compliance ( $X_2$ )

The material compliance variable is quite good with a score of 76.70%. This shows that public



compliance with tax payments is not highly optimal as indicated by the incomplete amount of tax paid with the tax provisions or rates charged.

Meanwhile, this also illustrates the suboptimal role of the local tax office in increasing or seeking public compliance as a taxpayer. Based on the results of each indicator score, it found that the highest score is indicator 3 regarding the amount of tax arrears with a score of 77.90% while the lowest is indicator 1 at 75.15% regarding the suitability of the amount of tax liability.

#### c. Variable of Increase in PAD (Y)

Variable of Increase in PAD lies in a fairly good criterion with a score of 75.30%. This shows that the PAD Receipt in Gorontalo has not been so optimal. This is evidenced by the increase that occurred in the PAD in Gorontalo has not experience a significant increase even if considered nominal increases but the proportion of PAD in Gorontalo in the APBD has not increased. Based on the results of the score of each indicator found that the highest score is indicator 2 regarding Equity (79.70%). Then the lowest indicator is the suitability as a source of regional revenue with a score of 68.80%. This shows that there is a large source of revenue but has not been able to be encouraged and maximized by the Gorontalo City government.

#### Data Normality Testing

Kolmogorov Smirnov One Sample test results can be seen in the following table 1:

**Table 1: Normality Test Result**

|                        |           | Collection Effectiveness | Material Compliance | Increase in PAD | Unstandardized Residual |
|------------------------|-----------|--------------------------|---------------------|-----------------|-------------------------|
| N                      |           | 50                       | 50                  | 50              | 50                      |
| Normal                 | Mean      | 60,9363                  | 59,5263             | 61,2127         | ,0000000                |
| Paramete               | Std.      | 9,88259                  | 9,59824             | 9,66767         | 5,04381738              |
| rs <sup>a,b</sup>      | Deviation |                          |                     |                 |                         |
| Most                   | Absolute  | ,061                     | ,108                | ,079            | ,059                    |
| Extreme                | Positive  | ,055                     | ,108                | ,075            | ,059                    |
| Differenc              | Negative  | -,061                    | -,063               | -,079           | -,057                   |
| es                     |           |                          |                     |                 |                         |
| Kolmogorov-Smirnov Z   |           | ,430                     | ,761                | ,560            | ,415                    |
| Asymp. Sig. (2-tailed) |           | ,993                     | ,608                | ,912            | ,995                    |

Source: Processed Data of SPSS 21, 2018

Based on the table above, it can be seen that the significance value of the normality test is higher than the alpha value of 0.05 so that it can be concluded that the data follows the normal distribution.

#### Multicollinearity Testing

Based on data processing that has been done before, the value of Variance Inflation Factor (VIF) for each variable is obtained as follows:

**Table 2: Multicollinearity Test Results**

| Variable                                      | VIF   | Conclusion            |
|---|-------|-----------------------|
| Effectiveness of advertisement tax collection | 1,987 | Non Multicollinearity |
| Material compliance                           | 1,987 | Non Multicollinearity |

Source: Processed Data, 2018

Based on the results of data processing above, it found that the Variance Inflation Factor (VIF) value for the effectiveness of advertisement tax collection was 1.987 and for the material compliance variable was 1.987. The Variance Inflation Factor (VIF) value is lower than the stipulation value (number 10). So it can be concluded that the regression model does not have a multicollinearity problem. So that the data meet the multicollinearity test.

#### Heteroscedasticity Testing

The results of heteroscedasticity testing using the glacier method are presented in the following table:

**Table 3: Glejser Heteroscedasticity Test Results**

| Model                    | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--------------------------|-----------------------------|------------|---------------------------|-------|------|
|                          | B                           | Std. Error | Beta                      |       |      |
| (Constant)               | 7,368                       | 2,973      |                           | 2,478 | ,017 |
| Collection Effectiveness | ,002                        | ,063       | ,006                      | ,032  | ,975 |
| Material Compliance      | -,059                       | ,064       | -,185                     | -,917 | ,364 |

Source: Processed Data of SPSS 21, 2018

Based on the result of previous data processing, it can be seen that the significance value or Probability Value (P-Value) is 0.975 for the effectiveness of advertisement tax collection and 0.364 for material compliance. The significance value of the test is higher than the alpha value of 0.05. So it can be concluded that the regression model does not have a heteroscedasticity problem.

#### Estimation of the Regression Model

The results of the analysis with the help of the

SPSS program are shown in table 4 as follows:

**Table 4: Regression Analysis Results**

| Model                    | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--------------------------|-----------------------------|------------|---------------------------|-------|------|
|                          | B                           | Std. Error | Beta                      |       |      |
| (Constant)               | 5,971                       | 4,982      |                           | 1,199 | ,237 |
| Collection Effectiveness | ,456                        | ,105       | ,466                      | 4,343 | ,000 |
| Material Compliance      | ,462                        | ,108       | ,458                      | 4,272 | ,000 |

Source: processed data of SPSS 21, 2018

Based on the results of the analysis above, the simple linear regression model that is constructed is:

$$\hat{Y} = 5.971 + 0.456X_1 + 0.462X_2 + e$$

#### Partial Hypothesis Testing

The results of testing the effect of each independent variable (the effectiveness of advertisement tax collection and material compliance) on the dependent variable namely Increase in PAD in Gorontalo City are as follows:

##### 1) The Effect of the Effectiveness of advertisement tax collection on Increase in PAD in Gorontalo City

The analysis results above show that the t-count value for the effectiveness of the advertisement tax collection variable was 4.343 while the t-table value was at a significance level of 5% and the degree of freedom of n-k-1 or 50-2-1 = 47 was 2,012. If the two t-values are compared, the t-count value is still higher than the t-table value (4.343 > 2.012). Therefore it is concluded that at the 95% confidence level the effectiveness of advertisement tax collection has a positive and significant effect on the increase in Local Own-Source Revenue (PAD) in Gorontalo City.

##### 2) The Effect of Material Compliance on the increase in PAD in Gorontalo City

The analysis results above show that the t-count value for the material compliance variable was 4.272 while the t-table value was at a significance level of 5% and the degree of freedom n-k-1 or 50-2-1 = 47 was 2.012. If the two t-values are compared then the t-count value remains higher than the t-table value (4.272 > 2.012). Therefore it is

concluded that at a 95% confidence level, material compliance has a positive and significant effect on the increase in PAD in Gorontalo City.

#### Simultaneous Hypothesis Testing

The results of simultaneous testing in this study can be seen in the following table 5:

**Table 5: Simultaneous Testing Results**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,853 <sup>a</sup> | ,728     | ,716              | 5,15001                    |

Source: Processed Data of SPSS 21, 2018

From the table above, the F count value of this study was 62.836. Meanwhile, the value of F table at a significance level of 5% and df1 of k = 2 and df2 of N-k-1 = 50-2-1 = 47 is equal to 3.20. If the two F values are compared, then the F-count value obtained is far higher than the F table so that the effectiveness of advertisement tax collection and material compliance simultaneously have a significant effect on the Increase in Local Own-Source Revenue (PAD) in Gorontalo City.

#### Coefficient of Determination

The amount of the coefficient of determination (R<sup>2</sup>) in this study can be seen in the following table 6:

**Table 6: Coefficient of Determination**

| Model        | Sum of Squares | df | Mean Square | F      | Sig.              |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 3333,166       | 2  | 1666,583    | 62,836 | ,000 <sup>b</sup> |
| Residual     | 1246,565       | 47 | 26,523      |        |                   |
| Total        | 4579,731       | 49 |             |        |                   |

Source: Processed Data of SPSS 21, 2018

Based on the determination in the table above, it can be seen that the amount of effect (the ability of the independent variable in explaining the dependent variable) uses the value of R Square, amounting to 0.728. This value shows that 72.8% of the variability of the increase in PAD in Gorontalo City can be explained by the effectiveness of advertisement tax collection and material compliance, while the remaining 27.2% can be explained by other variables not examined in this study. These factors are knowledge, integrity, work motivation, work discipline, internal control systems, organizational commitment, work ethic and regulations regarding Local Own-Source

Revenue. Based on the research findings, the discussion can be described as follows.

### **1. Effect of the effectiveness of advertisement tax collection on the increase in PAD in Gorontalo City**

The collection is a series of activities ranging from collecting data on objects and subjects of taxes or levies, determining the amount of tax or levies owed to collection activities of taxes or levies to taxpayers or compulsory levies as well as supervision of deposits. As descriptive test results found that the effectiveness of the advertisement tax collection variable lies in a pretty good criterion with a score of 74.24%. This shows that the tax collection carried out by the apparatus responsible for this is not maximum. This is due to various obstacles in the field such as the availability of facilities and infrastructure as well as the commitment of employees, especially collectors at work.

Tax collection is the most potential alternative in increasing state revenue. This is because the tax has a relatively stable amount. In addition, local taxes are a reflection of people's active participation in financing the implementation of regional government. One effort to increase capacity in the area of funding the implementation of local government for development is to increase and explore every potential that exists in each region through local taxes. With the increase in local taxes due to effective collection, the greater the region's original income.

This is evidenced by the results of the regression test found that partially the effectiveness of advertisement tax collection has a positive and significant effect on the increase in Local Own-Source Revenue (PAD) in Gorontalo City. The meaning of the positive coefficient shows that the effectiveness of the collection of advertisement tax has a good impact in the increase in Local Own-Source Revenue (PAD). It can also be known that as many as 23 respondents who feel effective tax collection are then able to make a good increase in increasing PAD. As many as 7 people feel the tax collection is quite effective and then able to make a pretty good increase in increasing PAD. And as

many as 16 people who feel enough tax collection and are not able to make an optimal increase in local own-source revenue in Gorontalo City.

So that it can be said that the more effective local tax collection will have good implications for the increase in Local Own-Source Revenue (PAD) in Gorontalo City due to effective collection, the higher the local tax that is successfully collected, while the regional tax is part of Local Own-Source Revenue (PAD). This result is in line with the statement from Ning Wahyuni (2013) entitled Influence of awareness, application of self-assessment system and examination of the obligation to pay personal taxes. The conclusion of this research is awareness, the application of self-assessment system and examination have simultaneous effect on the fulfillment of the obligation to pay personal taxes.

### **2. The effect of material compliance on the increase in Local Own-Source Revenue (PAD) of Gorontalo**

Material compliance emphasizes more on the aspect of substance, namely the amount of tax payments in accordance with the provisions. This means calculation and tax payment has been correct (Siti Kurnia Rahayu, 2010: 138). Taxpayers who have reported the Annual Income Tax Return in accordance with the taxation provisions, the Taxpayer has fulfilled the formal provisions, but the contents do not automatically fulfill the material provisions, namely the conditions in which the taxpayers meet all the material provision of taxation, namely according to the contents and Taxation Law. Taxpayers who meet material compliance are taxpayers who fill Annual Notification Letter (SPT) honestly, completely and correctly in accordance with the provision.

The results of the regression test found that partially material compliance had a positive and significant effect on the increase in Local Own-Source Revenue (PAD) in Gorontalo City. The meaning of the positive coefficient shows that the higher the material compliance, the increase in Local Own-Source Revenue (PAD) will be more optimal. Meanwhile, the results of univariate testing or cross-tabulation are found that as many as 26 obedient



respondents were then able to make a good increase in the increase in PAD. A total of 7 respondents who have high compliance but are unable to make a good increase in increasing PAD. As many as 4 respondents who are quite obedient then are able to generate good increase in increasing PAD. And as many as 13 respondents who are quite obedient but are not able to generate good increase in increasing PAD.

Thus it can be said that material compliance, both from taxpayers and local tax authorities will have good implications in increasing Local Own-Source Revenue (PAD) in Gorontalo City due to the compliance will make the tax revenue higher and the final implication on the amount of Local Own-Source Revenue (PAD) in Gorontalo City. Basically, taxpayer compliance is affected by the condition of the tax administration system which includes tax service and tax enforcement. Administrative improvement steps are expected to encourage taxpayer compliance through two ways, first, taxpayers are compliant because they get good, fast, and pleasant service and the taxes they pay will benefit the nation's development. Second, taxpayers are obedient because they think they will get severe sanctions due to tax that they do not report is detected by information system and tax administration as well as the ability to cross-check information with other institutions.

### **3. Effect of the effectiveness of advertisement tax collection and material compliance on the increase in Local Own-Source Revenue (PAD) in Gorontalo City**

The local own-source revenue of Gorontalo City was mostly dominated by regional levy and regional taxes which are not from advertisement tax. The increase in advertisement tax is not followed by an increase in local own-source revenue but it still shows a good thing due to the advertisement tax continued to experience a fairly rapid increase while the local own-source revenue despite increases in nominal but the proportion does not considerably increase in Regional Budget of Gorontalo City.

Local own-source revenue is from regional taxes, regional levies, the results of the management

of separated regional assets, and other legal PAD. Local own-source revenue is used to finance regional development. The use of Local Own-Source Revenue shows that the region is able to achieve regional independence. PAD independence for the region will have a positive impact on the regional independence for budget allocation in APBD. The greater the source of income that comes from a regional potential, the area will be freer to accommodate the interests of its people without the burden of interests of the central government that is not in accordance with the needs of community in the region.

Therefore, if the effectiveness of advertisement tax collection and material compliance is more optimized with various extensification and intensification measures, it will have implications for the amount of Local Own-Source Revenue (PAD) in Gorontalo City. The results of this study are in line with research conducted by Wilsa 2014. The effect of effectiveness of hotel billboard tax collection and taxpayer compliance on local tax payments in Bandung City. The results of this study indicate that the variable of effectiveness of hotel billboard tax collection and taxpayer compliance, simultaneously, have a significant effect on the regional tax repayment.

## **E. CLOSING**

### **Conclusions**

Based on the research findings and discussion in the previous chapter, it can be drawn some conclusions that the effectiveness of advertisement tax collection has a positive and significant effect on the increase in Local Own-Source Revenue (PAD) in Gorontalo City. The meaning of the positive coefficient shows that the effectiveness of the collection of advertisement tax has a good effect on the increase in Local Own-Source Revenue (PAD). Material compliance has a positive and significant effect on the increase in Local Own-Source Revenue (PAD) in Gorontalo City. The meaning of positive coefficient shows that the higher the material compliance, the increase in Local Own-Source Revenue (PAD) will be more optimal. The

effectiveness of the collection of advertisement tax and material compliance, simultaneously, have a significant effect on the increase of Local Own-Source Revenue (PAD) in Gorontalo City. The coefficient of determination is 0.728. This value shows that 72.8% of the variability of the increase in Local Own-Source Revenue (PAD) in Gorontalo City can be explained by the effectiveness of advertisement tax collection and material compliance, while the remaining 27.2% can be explained by other variables not examined in this study. These factors include knowledge, integrity, work motivation, work discipline, internal control systems, organizational commitment, and work ethic.

### Recommendation

Based on the research finding and conclusions described previously, the recommendation of this research is to maximize collection and maintain compliance with local taxpayers, the need for modernization of tax administration such as self-assessment as a form of tax intensification steps that will have an impact on the amount of revenue from the regional tax sector. The need for extensification measures in the form of socialization so that people have good knowledge and awareness concerning their obligations in paying taxes as stipulated in government law and regulation. For future researchers, it is better to develop this research by adding other variables that theoretically affect the increase of Local Own-Source Revenue (PAD) in Gorontalo City. Then, it can be by developing a research questionnaire with a Guttman scale so that respondents' answers are more objective.

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