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Imitating Success of Japanese Entrepreneurs and Benefits in Entrepreneurial Activities

Eddy Soeryanto Soegoto, Nadya Vian Anisa

This study aims to explain how Japanese entrepreneurs achieve success and replicable benefits in entrepreneurial activities. Data for this study was gathered through observations on articles and books. This study used a qualitative method. As a nation that experienced a war defeat, Japan has similarities...

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Business Strategy of Fisherman's Equipment in Wakatobi District

La Hasimu, Dedi Sulistiyo Soegoto

The purpose of this study is to create a Business Strategy Of Fishermans Equipment in Wakatobi District. SWOT identification is carried out to identify internal and external factors. TOWS Matrix was used to design strategies based on internal and external factors. The result of the research is a focused...

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The Role of Information Technology in Handicraft and Entrepreneurship Subjects on the Students' Entrepreneurial Interest

Muhammad Yasin Nasrulloh, Yeffry Handoko Putra

The purpose of this study is to determine the impact of information technology on student learning practices in understanding the importance of entrepreneurship by applying social media as a learning medium and online sales as a practical tool in Handicraft and entrepreneurship subjects. The results...

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Developing Strategy for Solar Panel Package Business in Kupang

Shadli Rolaskhi, Herman Surdiatno Soegoto

This research aims to develop a strategy for the solar panel package business in Kupang. This research used SWOT analysis and SWOT matrix. SWOT analysis used from the start

to improve internal and external business factors, where this research is a business strategy that focuses on production by considering...

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Factors Influencing Entrepreneurial Intention (Study on 2018 New Entrepreneur Program Participants in West Java Province)

Yudi Satriadi, Herman Surdiatno Soegoto

This study aims to investigate the factors influencing entrepreneurial intention on participants of the new entrepreneur program, which is a program from the Government of West Java Province to create new entrepreneurs. There were 105 participants in the New Entrepreneur Program involved as the research...

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Online Learning as a Learning Innovation and New Business Models in the World of Education

Eddy Soeryanto Soegoto, Zulkifli Ismail, Natasha Puspa Dewi

The purpose of Online-Learning research is as a form of learning innovation and new business models in the world of education to find out the effectiveness of learning through E-learning methods and social-economic impacts. As the time passes, internet and the development of the world of technology are...

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Effect of Internet Banking on E-Commerce

Dedi Sulistiyo Soegoto, Agil Fauzan Ilhamuddin, Putri Amirah

Currently, e-commerce is a new trend in the world of buying and selling that unites sellers and buyers who are very far away but can still trade safely and quickly also certainly easier with internet banking. The purpose of this study is to analyze how internet banking can significantly influence the...

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Impact of E-Ticketing Application on Bus Transportation in Bandung

Eddy Soeryanto Soegoto, Rudy Setiawan, Rizky Jumansyah

This study aims to determine the impact of the e-ticketing application system on bus transportation for the peoples of Bandung. To support the research, the method used was qualitative. The results show that there are some positive impact on the implementation of e-ticketing system, one of which is to...

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Developing Strategic Marketing Plan for Artificial Flower Bouquet Business in Bandung

Abdullah Al Aliyi Surtawijaya, Dedi Sulistiyo Soegoto

This study aims to develop strategic marketing plan for the artificial flower bouquet business in Bandung City. The method used in this study was qualitative analysis descriptive through marketing mix 4Ps theory and Porters five competitive forces theory. The result of the research produced strategic...

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Implementation of Management Information System, Implication on the Performance of Entrepreneur in West Bandung Regency

Neng Susi Susilawati Sugiana, Deden Abdul Wahab Syaroni

Business competition in the region especially in West Bandung regency, businessman who cannot stand competition. The purpose of this research is to learn the application of information system management implications for the performance of entrepreneurs MSMEs businessman in West Bandung Regency. Theories...

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Attracting Consumer Interests from Display of Hotel Booking Sites and Airline Tickets in Indonesia

Dedi Sulistiyo Soegoto, Supriatna, Raiswati Untsa Mega

The purpose of this study is to attract the interest of domestic and foreign tourism consumers in the ease, speed, accuracy of hotel bookings, airplane tickets, and more. The

method used in this study was descriptive. The results of this study indicate that the influence of a dynamic website appearance...

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Analysis of Entrepreneurial Marketing Canvas on Small-Scale Business

Danica Elma Edwina, Rahma Wahdiniwaty

This research aimed to analyze the entrepreneurship and marketing model adopted from the newest model of Entrepreneurial Marketing Canvas (EMC). This marketing model was combination of marketing strategy, financial strategy, and organization. The subject of this research is one of muslim fashion industries...

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Design Business Continuity Plan of Data Center Using ISO 22301:2012

Rahadian Arief, Yeffry Handoko Putra

The purpose of this study is to design a BCP framework that adapts to the needs of the company. Research design using qualitative method. Data collection in this research using observations, interviews, and questionnaires. Stages in evaluating are planning research, determining the scope of the evaluation,...

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The Effect of Innovation on Performance in Micro, Small, and Medium Enterprises

Rudi Asfar Rifai, Deden Abdul Wahab Syaroni

This paper aims to know much influence innovation has on the performance of Micro, Small, and Medium Enterprises in Bandung Regency. This research used descriptive method with the aim of collecting detailed data so that it can describe how much influence innovation has on the performance in detail. The...

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Effect of Manager Competency on Innovation in Small and Medium Enterprises

Angga Dwiputra Solihin, Deden Abdul Wahab Syaroni

This research was conducted to determine the relationship between managers' competency towards innovation in small and medium enterprises. The method used in this study was descriptive with a quantitative assessment. The unit of analysis in this study was small and medium businesses in Bandung Regency...

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Assessment of Lecturer Satisfaction, Working Quality and Productivity Toward Learning Management System

Senny Luckyardi, Deden Abdul Wahab Syaroni

The purpose of this research is to assess the lecturer satisfaction, working quality, and productivity toward Learning Management System (LMS) and to know the extent the effectiveness of LMS for the lecturers. The study case was conducted in a Private University in Bandung. This research used quantitative...

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Analysis of Strengths, Weaknesses, Opportunities, and Threats (SWOT) for Business of Laboratory Competency Training

Novy Lousiane, Deden Abdul Wahab Syaroni

This study aims to analyze business opportunity of laboratory competency training and analyze development of the potential factor on the services of laboratory competency training. The subjects of this study are the expert chemical analysts in Bandung. This research method used descriptive qualitative...

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A Dynamic Strategical Plan to Strengthen Food Security

Arjuna Rizaldi

This study aims to build a strategical planning to improve the agricultural sector in Subang Regency, West Java Province especially in accordance to central government's

establishment of Subang as one of Indonesian national granary to strengthen Indonesian food security. The research method used was...

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The Role of Market Orientation and Innovation Capability to Create Superior Value

Rizki Zulfikar

This research aims to excavate the impact of the market orientation and innovation capability to value creation in Small and Medium Enterprises (SMEs) of knitting industry located in Bandung, West Java Province. The descriptive and verification methods were used in this research while the data obtained...

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Inflation Effects and World Crude Oil Prices on Combined Stock Price Index (CSPI) in Indonesia Stock Exchange (IDX) of 2015–2018 Period

Windi Novianti, Ajeng Perwati

The purpose of this study is to find the evidence of whether the World Inflation and Crude Oil Prices had an effect on the Composite Stock Price Index (CSPI) in the Indonesian Stock Exchange (IDX) of the 2015-2018 periods by taking samples for 4 years on the IDX. This method used in this research was...

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Marketing Approach on Competitive Advantage of Online-Based Public Transportation

Muhammad Iffan

The aim of this research is to determine the competitive advantage using marketing approach of online-based public transportation. Marketing approach used in this research is a service marketing mix that includes product, price, promotion, place, people, process, and physical evidence. The method used...

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Consumer Perception about Paid Cutlery Programs at Online Food Delivery Company

Candra Sari Triyana, Deden Abdul Wahab Syaroni

The purpose of this research is to analyze the perception of consumer of paid cutlery program at the online food delivery company. This research aims to determine the effectiveness of the program towards changes in consumer purchasing behavior related to decrease the used of plastic materials. The variable...

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Purchasing Decisions in Terms of Perceived Quality and Product Knowledge

Raeni Dwi Santy, Siti Daniyah Atika

The purpose of this study is to find out the Quality, Product Knowledge, and Purchase Decisions on Samsung smartphone products as well as to determine the effect of Quality Perception and Product Knowledge on Purchasing Decisions simultaneously and partially on samsung smartphone products. This study...

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Effect of Career Planning and Self-Efficacy of the Performance of Employees

Lita Wulantika, Niesfa Ayuningtias

This research aims to determine the effect of Career Planning and Self-efficacy on Employee Performance at PT Perkebunan Nusantara VIII Bandung. The data collection was conducted by questionnaire to 75 employees. The samples were carried out by probability sampling with simple random sampling. The data...

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Enterprise Architecture Information System Planning for the Procurement of Goods and Services

Hangga Tri Saputra, Yeffry Handoko Putra

The objective of this research is to support the operational and investment activity for company efficiency, transparency, rivalry, affordability, quality of goods, and services

procurement system in Regional Cleaning Company of Bandung or PD. Kebersihan Bandung. With the implementation of the TOGAF...

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The Effect of Customer Value on Customer Loyalty at Bandung Tourist Location

Diki Ganthika, Rahma Wahdiniwaty

The purpose of this research is to explain and evaluate the effect of customer's value on customer loyalty at Bandung tourist attraction location. The method used descriptive verification. The analysis unit is the customer in one of Bandung tourist location. The data was collected by a questionnaire...

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Event Study of Obtaining Investment Grade in Indonesia

Suryanto

This research aims to analyze the market reaction to the announcement of the acquisition of share prices due to the announcement event Indonesia's debt rating of Investment Grade Indonesia. This study used comparative descriptive research design. The sample used in this study was 41 companies included...

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The Factor Influencing Customer Satisfaction in Health Insurance Companies

Alam Gumilang Ramadhan, Dedi Sulitiyo Soegoto

The aim of this research was to know the effect factor of participant satisfaction on health insurance companies. By using quantitative methods with descriptive and verification approaches. The test equipment used Structural Equation Modeling Partial Least Square (SEM-PLS) and questionnaire distributed...

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The Effect of Information System on Employee Performance

Arif Darma Sukmawan, Rahma Wahdiniwati

Information systems are experiencing rapid development that has become a necessity for organizations, companies and individuals. It became a basic requirement for large companies because they can provide convenience, speed and accuracy in processing data to become necessary information. This research...

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The Process of Product Purchasing Decision Through E-Marketing

Rizky Fauziah, Rahma Wahdiniwati

The purpose of this research is to determine whether the online marketing can influence purchase decisions of the internet users in buying a product. The method used in this research is multiple linear regression where the data is processed by SPSS programs. The unit of analysis in this research is the...

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The Effect of Trust Dimension Towards E-Commerce Customer Participation

Nikita Astria, Rahma Wahdiniwati

The purposes of this study are to analyze the effects of the level of participation of e-commerce users in Indonesia each through the variables of benevolence, integrity, and ability and to analyze the effect of the trust variable on the level of e-commerce customer participation in Indonesia. This research...

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The Influence of Motivation on Employee Satisfaction and the Impact of Employee Performance in Cooperation

Andriyati Tanjung, Rahma Wahdiniwati

The purpose of this study is to determine the effect of motivation on job satisfaction and its impact on employee performance at the Daarut Tauhiid Islamic Boarding School cooperative. The sample in this study used saturated sampling with a total sampling of 113 respondents. The analytical method used...

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The Development Strategy of Fish-Processing Products

Neni Setiarini, Herman Surdiatno Soegoto

This research aims to formulate a strategy for developing processed fishery products at CV X in the future. This research was conducted with a case study in CV X. This research used a qualitative method. The type of data collected includes primary data and secondary data. The technique of deciding the...

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Early Retirement Program: Study on the Motivating Factors

Mantiq Al Kindy, Deden Abdul Wahab Syaroni

This study aims to determine the factors that motivating employees in taking early retirement program. In this study, the author uses the theory of intuition, the theory of dismissal, the theory of retirement, and the theory of early retirement. This research used descriptive with a qualitative approach....

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Financial Behavior Impact to Determine Dividend Policy at Indonesian Companies

Linna Ismawati

This research aims to find evidence on the impact of financial behaviour in determining dividend policy. The method used in this research was the Qualitative Research Method using Explorative Survey. The Qualitative research method used Nvivo software version 10.0. The units of research are all companies...

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Impact of Teacher Certification Toward Learning Quality: A Case Study in Elementary School

Linda Setiawati

The purpose of this research was to obtain an overview of the impact of teacher certification on improving the quality of learning. This study used a qualitative descriptive

method with the research instrument used was a questionnaire and interview. The respondents in this study were 50 certified elementary...

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Education World Disruption: Digital Communication Impact on Quality of Vocational School Graduates

Isniar Budiarti

Along with technological development, especially in the field of education, vocational school is required to produce quality graduates. However, the lack of digital technology utilization in the education process becomes an obstacle. In this case, a comprehensive and good digital technology simulation...

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Strategy to Increase Consumer Purchasing Decisions in Supermarket Business

Agus Supandi Soegoto, Een N. Walewangko

This study aims to determine strategies to improve consumer purchasing decisions through Product Quality, and Servicescape in the Supermarket business both partially and simultaneously. The method used is associative and aims to uncover the model of the relationship between variables, with multiple linear...

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The Influence of Collateral Assets on Stock Prices (Empirical Study of Basic and Chemical Industry Companies Listed on the Indonesia Stock Exchange Period 2012–2016)

Aryanto Wibisono, Dedi Sulistiyo Soegoto

This study aims to find out how the description of collateral assets and stock prices in the Basic and Chemical Industry companies listed on the Indonesia Stock Exchange for the period 2012-2016, and how the influence of collateral assets on stock prices in Basic and Chemical Industry companies listed...

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Formulation of Business Strategy and Implication on Marketing Strategy in Janji Laut Resort, Manado

Yuke Luviana, Dedi Sulistiyo Soegoto

The tourism sector is one of the largest sources of income for the country. This is not apart from the support of the hospitality industry that becomes supporting means to meet the needs of tourists. This research aims to determine which variables are the sources of strengths, weaknesses, opportunities,...

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Social Media Marketing Application in Indonesian Travel Industry

Tina Setriani, Herman Surdiatno Soegoto

This research aimed to analyze the effectiveness of promotion using digital platforms by content marketing, advertising, and influencer who promote the products. The research method used was a qualitative descriptive analysis with SWOT tools. SWOT Analysis is a process that includes four areas into two...

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Return on Assets, Debt to Equity Ratio, and Earning per Share Impact on Stock Price in Property Companies Stock Exchange

Devi Lutfiah, Dedi Sulistiyo Soegoto

This study aims to determine the rate of return on assets, debt to equity ratio, and earnings per share impact on stock price, either partially or simultaneously, on a property company listed on the Indonesia Stock Exchange 2014-2018 period. The data analysis method used was multiple linear regression...

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Ability to Pay Personal People Mandatory Taxes in KPP Pratama Majalaya Bandung

Wati Aris Astuti, Adnesha Mutia

Willingness to pay tax can be interpreted as a value that is willing to be contributed by someone (determined by regulation) that is used to finance the general expenditure of the country by not receiving reciprocal services directly. The willingness of taxpayers to pay taxes is important in tax collection....

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E-Budgeting to Enhance the Quality of Information

Adeh Ratna Komala

Regional Organization (RO) in implementing the budgeting system has not yet integrated the system. The budget is one of the government finances that must be appropriately managed where the funds collected must be adequately budgeted. The purpose of this study was to find out the implementation of e-budgeting...

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Reliability Analysis of Islamic Financial Statements: Zakat, Infaq, and Shodaqoh

Sri Dewi Anggadani, Deden Abdul Wahab Syaroni, Rio Yunanto

The purpose of this study is to analyze the reliability of the financial reporting system in amil zakat institution. This study used a descriptive method that was a method of collecting data from various written sources such as books, journals, and articles. The result of the analysis shows that financial...

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Quality of Audit System Information for Internal Control Effectiveness

Inta Budi Setya Nusa

Information system audit is a tool used in the supervision and evaluation of inputs, data processes, and results of financial statements. This study aims to determine the effectiveness of information systems audits in helping control business processes that have an impact on improving internal control...

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Effectiveness and Contribution of Land and Building Tax to Local Revenue

Angky Febriansyah

This study aims to analyze the achievement of land and building tax targets in Bandung city during 2014-2018 and to find out how much the effectiveness and contribution of land. Also, building tax revenues to the total revenue of the Bandung municipal government for five years. The research method used...

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Tracing Tax Violation by Taxation Information System

Siti Kurnia Rahayu

There is a problem of tax violation or non-compliance of taxpayers that occur every year in Indonesia. The Directorate General of Taxes needs to endeavor more intensive ways in which to strengthen the policy countermeasures to combat this problem. From various scholarly studies concerning this matter,...

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The Effect of Macro Economic Variables on Value Added Tax (VAT)

Lilis Puspitawati, Wiko Ramdhani Hartono

Tax is one of the sources of state income that used to finance expenditures in a country. Therefore tax revenue is the dominant factor in sustaining national development in a country. The problem that occurred at this time that there is a condition of an increase in the number of taxable entrepreneurs,...

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Kansei Analysis using Analytical Hierarchy Process

Chandra Nur Huda, Ana Hadiana

In determining a choice that is not based on specifications, it is important to know the aspects of feelings in a product. Kansei is a technology that translates feelings into product design. The application of Kansei in the development of decision support systems can help facilitate decision making...

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Achievements Strategy for Unqualified Opinion in Bandung Government

Poni Sukaesih Kurniati, Suryanto

The purpose of this study is to analyze the Regional Government's strategy in the effort to achieve a Fair Opinion without Exception (WTP) opinion. This research is descriptive research with a qualitative approach. The sources of data are obtained from interviews and results of searches for scientific...

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Relationship Between Regional Economic Growth and Regional Original Revenue to Regional Financial Independence

Ony Widilestariningtyas

Regional autonomy requires independence and genuine regional income which reflects regional economic growth. This study provides empirical evidence about the relationship between regional economic growth, regional own- source revenue, and financial independence. Descriptive and explanatory methods were...

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The Effect of Macro Economic Variables on Value Added Tax (VAT)

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Abstract— Tax is one of the sources of state income that used to finance expenditures in a country. Therefore tax revenue is the dominant factor in sustaining national development in a country. The problem that occurred at this time that there is a condition of an increase in the number of taxable entrepreneurs, but the Value Addition Tax (VAT) receipt had decreased from 2014 to 2016. Based on the problem, the purpose of this study is to determine the factors that affected VAT receipts in Bandung-Indonesia. The methods used are descriptive and verification analysis, the data analysis used multiple regression. The sampling technique in this study used the saturated sample method. The population in this study is 60 monthly report data from 2012 to 2016. The results of this study prove that simultaneously, the number of taxable employers and VAT refunds has a significant effect on VAT receipts. In addition, this study shows the number of taxable employers partially significantly influences VAT receipts, and VAT refunds influence the receipt of VAT substantially. Finally, we can conclude that the increase in VAT revenues depends on the number of Taxable Employers and VAT refunds.

Keywords— Value Addition Tax (VAT), VAT Refunds, Taxable Employers

I. INTRODUCTION

The success of national development is determined by the ability of a nation to advance the welfare of society. Indonesia, as a developing country, continues to carry out national development in various fields to improve people's welfare. A country's development goals will be achieved if the funds owned by the government in funding the necessary development are adequate. Tax revenue is one source of funds used for development, Taxes are one of the major revenues for a country where taxes are collected from citizens, companies, investors and so on to generate economy [1].

As tax finance policymaking allows the government to control economic activities. Experiences of successful and unsuccessful countries show that increasing value-added tax can help in solving problems when there are the necessary capacity and environment to improve the tax system in the system and the overall economy [2]. According to [3] taxes refer to the revenue that is collected by the government to provide services and finance themselves. According to the theory of tax competition, the government will reduce the

taxes on a mobile asset through the occurrence of globalization due to the rise in economic growth in a country.

Value Added Tax (VAT) is one of the state revenues from the tax sector that can be used to fund the development of a country; VAT revenue has been the second largest contributor to the structure of tax revenue after Income Tax. The VAT can be said as a substitute for sales tax because the sales tax does not reach the target of development needs to increase state revenues, encourage exports, and evenly distribute taxes and very important for state revenue [4]. The VAT is charged to every purchase of goods and /or services. Almost all products/services needed by the community are goods subject to VAT. VAT began to take effect in Indonesia on April 1, 1985, which was the result of tax reform in 1983.

The current problem, as stated by [5], is that the realization of tax revenues until the end of the first quarter of 2016 reached Rp.203.4 trillion, still not meeting expectations due to the low income from VAT. The low VAT caused the realization of national tax revenues until the end of March 2016, which was lower than Rp.4 trillion compared to the previous year which reached Rp.199.4 trillion. Then, [6] says an improved tax revenue ratio has not followed the growth in tax revenue in Indonesia. Compared with other ASEAN countries, Indonesia's tax ratio is relatively low.

Several factors affect VAT income is VAT tax refund according to [7] VAT refunds can occur if in a tax period the amount of input tax is greater than the output tax, then the difference is an excess tax that can be compensated with the tax payable in the next tax period or can be returned. This study uses the amount of return on tax overpayment as an indicator of the VAT Refunds variable. The results of studies prove that restitution of VAT affects VAT revenue. Based on the background, the problems, and previous research, this study aims to be able to develop a theoretical model that can be used to predict the factors that can influence VAT revenue, namely taxable employers.

Furthermore, another factor affecting the VAT Revenue is taxable employers, which is the person or entity responsible for carrying out tax obligations such as collecting, depositing, and reporting tax debt. Previous research conducted by [6] and [8] analyzes the relationship between VAT income and macroeconomic indicators: gross domestic product, gross domestic product per capita, consumption expenditure, household consumption expenditure, government consumption expenditure, export, import, and unemployment,

to build a model that illustrates the importance of the collected VAT. This research indicates a low unemployment rate will increase VAT.

Furthermore, to examine and explain the effect of macroeconomic variables represented by the variable tax refunds and taxable employers on the receipt of VAT, researchers used a descriptive verification method. Based on empirical testing, the results of this research show that they are in conformity with the results of previous studies conducted by [6-10]. Previous researchers have widely researched VAT revenue. This research is a follow-up study that is more focused on the factor of the number of taxable entrepreneurs and the VAT refund variable. Used the number of taxable entrepreneurs based on at this time, there are still many potential taxable entrepreneurs who have not been able to optimize the imposition of VAT tax because it has not been well recorded. The use of the VAT Refund aims to find out how much the VAT refund paid by the government to taxable entrepreneurs. The greater the VAT refund paid by the government has the potential to reduce government revenue from the VAT sector.

II. METHODS

A. Research Method

This study uses descriptive and verification methods with quantitative approaches. Descriptive research methods are used to describe the results of research, while the verification research method is used to test the validity of theories and hypotheses that have been raised by experts regarding the relationship between the Number of Taxable Employers, VAT refunds and VAT Receipts. The data source used in this study is secondary data because it uses data that has been processed by data collectors. This study uses literature studies or literature studies by studying documents in the form of books, reports, and legislation related to the variables under study.

B. Population and Sample

The population in this study is a monthly report that contains information on the number of Taxable Employers, VAT refunds, and realization of VAT Revenues of 60 reports from 2012 to 2016. The sampling technique used in this study is saturated sampling. According to [11] Technique of determining saturated samples can be done if all members of the population are used as samples and if the population is relatively small, less than 30 people, or in other words researchers want to make generalizations with very small errors. Saturated samples can also be expressed as censuses, the samples in this study are data on the number of Taxable Employer reports, VAT refunds, and VAT Receipts for 2012-2016 taken from each month as much as 60 months at Tax Office - Bandung.

C. Data Testing Method & Hypotheses

The statistical test used in this study is multiple linear regression to predict the effect of the number of taxable Employers and VAT refunds on value-added tax revenues. In the use of multiple linear analysis, it is necessary to test classic assumptions, which consist of normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. Correlation coefficient analysis is used to explain the strength and direction of the relationship between the independent variable and the dependent variable. Determined Coefficient Analysis (KD) is used to see how much the independent variable (X) has an impact on the dependent variable (Y) expressed in percentage. The magnitude of the coefficient of determination. As for knowing the contribution of influence partially, it can be seen from the results of multiplication between beta values, which are standardized coefficients with zero-order, which is a partial correlation. The significant level used in this study was 5%. The statistical hypotheses to be tested in this study are shown in Table I as follows:

TABLE I. THE STATISTICAL HYPOTHESES

Ho: $\beta_1 = 0$	There is no significant influence on the number of taxable employers on VAT receipts.
Ha: $\beta_1 \neq 0$	There is a significant influence on the number of taxable employers on VAT receipts
Ho: $\beta_2 = 0$	There is no significant effect of VAT refund on VAT Revenue
Ha: $\beta_2 \neq 0$	There is a significant effect of VAT refund on VAT Revenue

III. RESULTS AND DISCUSSION

A. Regression Model

Before the formation of a regression model, the classical assumption will be tested first so that the former model gives the correct estimation. The classic assumption test results show normal distribution, there is no multicollinearity between the variables of the number of taxable employers and VAT refunds, there is no heteroscedasticity in the regression model and no violations of the regression assumptions are obtained. The results of the Multiple Linear Regression Equations in this study are stated in the equation as follows:

$$Y = 1.116E10 + 7.640E6 (X1) + -1,799 (X2).$$

From the results of the multiple linear regression equation, each variable can be interpreted as follows:

1. The constant value of 1.116E10 means that if the number of entrepreneurs is taxed and the VAT refund is 0, then the added tax revenue is 1.116E10.
2. The variable regression coefficient of the Number of Taxable employers (X1) is 7,640E6, meaning that if the other independent variables are fixed and the Number of Taxable employers increases by 1%, then VAT Revenue (Y) will increase by 7,640E6.

3. Variable regression coefficient VAT refunds (X_2) is -1,799, meaning that if the other independent variables are fixed value and VAT Refunds increases 1%, then VAT Revenue (Y) will decrease by -1,799.

B. Correlation Coefficient Testing

a. Coefficient Correlation between The Amount of Taxable Employee with The VAT Revenue.

Based on the correlation coefficient value for the Number of Taxable employers with the first tax receipt, the value is 0.585, which results in the interval score between 0.40 - 0.599. This shows that there is a moderate relationship between the number of taxable employers and VAT revenues. A positive value indicates that there is a unidirectional relationship between the Number of Taxable employers and the first VAT revenues where if the Number of Taxable employers' increases, the VAT revenues will increase.

b. Coefficient Correlation Between VAT Refunds with The VAT Revenue

Based on the correlation coefficient value for VAT Refunds with VAT revenues of -0.326, which results in the interval score between 0.20 - 0.399. This shows that there is a Low relationship between VAT Refunds and VAT revenues. A negative value indicates that there is an opposite relationship between VAT Refunds and the first value tax receipt, where if the VAT Refunds increases, value-added tax revenue will decrease, and vice versa if the VAT Refunds low then the VAT revenues will increase in Bandung Tax Office 2012-2016.1

c. The magnitude of The Taxable Employees Number influence with The VAT Revenue and VAT Refunds.

Based on the partial determination coefficient value of the variable Number of Taxable Entrepreneurs on VAT Revenue of 34.22%, while the remaining 65.78% is the influence given by other factors not examined while for the variable VAT Refunds on VAT Revenues the value is 16.28%, while the remaining 83.72% is the influence given by other factors not examined.

d. Hypothesis Testing Results

1. Based on the value of t_{count} obtained at 5,444, it is between the t -table values (-2,002 and 2,002), according to the hypothesis testing criteria that H_0 is rejected and H_1 is accepted, meaning that partially there is a significant effect on the taxable value-added tax on Pratama Majalaya Tax Service Office.
2. Based on the value of t_{count} obtained at -2,599, it is between the table value (-2,002 and 2,002), according to the hypothesis testing criteria that H_0 is rejected and H_1 is accepted, meaning that part there are a significant effect VAT Refunds on the dependent variable VAT Revenues.

This study has succeeded in proving that VAT revenue is influenced by the number of Employers taxed and tax refunds.

This shows that the more taxable employers who register themselves will have an impact on increasing taxpayers. The more taxpayers caused, the VAT revenues will increase. This research shows the suitability of results with the previous study was conducted by [20] in the European Union, which suggested that indirectly high unemployment rates affected the decline in tax revenues from VAT. The researcher concludes that the high unemployment rate shows the number of taxable entrepreneurs is low, and this would indicate the government does not have a potential tax subject to be subject to VAT objects so that it has an impact on the low rate of receipt of VAT in the European Union at that time. This research shows compatibility with previous research conducted by [10] in 14 developed countries in the world, including Japan. The results of these studies indicate the existence of the trend of VAT receipts increases when the number of taxable entrepreneurs increases. Says this study taxable entrepreneurs were proxied through investment share Gross Domestic Product.

Also, this study shows the greater the VAT refund; the VAT revenue will decrease. Tax refunds can occur if the input VAT paid is greater than the VAT of the output collected; the difference in difference causes the tax office to return the excess VAT input paid by the taxpayer. The more the number of tax refunds, the greater the tax reduction potential that has an impact on decreasing receipts of VAT. The results of this study can provide empirical evidence that a decrease influences the decline in VAT revenues in the number of taxable employers and an increase in the number of VAT refunds paid.

The results of this study are in line with research conducted by [11] they analyzed the effect of changes in VAT rates on VAT revenues in Ghana during the period 2003-2010. Studies show that changes in VAT rates do not have a significant impact on VAT revenues. In contrast, government spending through tax refunds and increases in Gross Domestic Product has a more significant impact on VAT revenues, although tax costs are generally low and this is due to the tax system in Ghana. Furthermore, the results of this study corroborate previous studies conducted by [7], which have shown empirical evidence that the restitution of value-added tax that occurs in the Pratama Tax Office Manado has a negative influence on VAT receipts. The existence of these conditions resulted in reduced tax revenues for development. The study also suggested that the parties involved in the process of payment and tax reporting, to be more accurate in the process of calculating the tax of taxation, did not make mistakes that could lead to VAT refunds.

Finally, we can state that the results of our study can strengthen previous research conducted by [7], [10], and [11] which state that VAT increases can occur because of the increase in the number of taxable entrepreneurs seen through an increase in the share of Gross Domestic Product in a country, and a decrease in the amount of VAT can be attributed to high government spending from the VAT refund sector. VAT tax refunds can actually be minimized if the

parties handling the calculation and payment process can carry out their duties more carefully and thoroughly. This can be a solution to minimize leakage of state revenues from the tax sector.

IV. CONCLUSION

Based on the problems and results of the study it can be concluded that the number of Taxable employers has an effect on the VAT Revenue at the Bandung Tax Service Office with a Medium category of relations. The influence of the number of taxpayers on income tax revenue is not affected because many taxable employers do not carry out their obligations. VAT Refunds affects the Value Added Tax Revenue at Bandung Tax Service Office with a Low relationship category. There is no effect of tax refunds on income tax receipts because the amount of tax refunds is not proportional to the amount of income tax revenues that are budgeted.

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