Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *Self Assessment System* terhadap akuntabilitas dan transparansi pajak sarang burung walet di Kabupaten Gorontalo. Penelitian ini dilatarbelakangi oleh rendahnya kontribusi pajak sarang burung walet terhadap Pendapatan Asli Daerah (PAD), rendahnya kesadaran wajib pajak, serta belum optimalnya penerapan sistem pemungutan pajak. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan deskriptif dan inferensial. Populasi penelitian berjumlah 307 orang, dengan sampel sebanyak 45 responden yang dipilih menggunakan teknik purposive sampling. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan regresi linear sederhana dengan bantuan SPSS versi 25. Hasil penelitian menunjukkan bahwa *Self Assessment System* berpengaruh positif dan signifikan terhadap akuntabilitas pajak sarang burung walet dengan nilai signifikansi 0,000 < 0,05 dan nilai koefisien determinasi sebesar 67,1%. Selain itu, *Self Assessment System* juga berpengaruh positif dan signifikan terhadap transparansi pajak sarang burung walet dengan nilai signifikansi 0,000 < 0,05 dan nilai koefisien determinasi sebesar 42,1%. Hal ini menunjukkan bahwa semakin baik penerapan *Self Assessment System*, maka semakin tinggi tingkat akuntabilitas dan transparansi perpajakan. Namun demikian, masih diperlukan peningkatan sosialisasi, edukasi, dan pengawasan agar penerapan sistem ini berjalan lebih optimal.

Kata Kunci: *Self Assessment System*, Akuntabilitas, Transparansi, Pajak Sarang Burung Walet, Pajak Daerah

Abstract

This study aims to determine the effect of the Self-Assessment System on the accountability and transparency of bird's nest tax in Gorontalo Regency. This research is motivated by the low contribution of the bird's nest tax to Regional Original Income (PAD), low taxpayer awareness, and the suboptimal implementation of the tax collection system. The research method used was quantitative with a descriptive and inferential approach. The study population consisted of 307 people, with a sample of 45 respondents selected using a purposive sampling technique. Data were collected through questionnaires and analyzed using simple linear regression with the help of SPSS version 25. The results showed that the Self-Assessment System had a positive and significant effect on the accountability of the bird's nest tax with a significance value of 0.000 <0.05 and a coefficient of determination of 67.1%. Furthermore, the Self-Assessment System also had a positive and significant effect on the transparency of the bird's nest tax with a significance value of 0.000 <0.05 and a coefficient of determination of 42.1%. This indicates that the better the implementation of the Self-Assessment System, the higher the level of tax accountability and transparency. However, increased outreach, education, and oversight are still needed to ensure optimal implementation.

Keywords: *Self-Assessment System, Accountability, Transparency, Bird's Nest Tax, Regional Tax*