



**THE EFFECT OF PERCEPTION OF EASE AND SATISFIED OF  
THE TAXPAYERS TO USE E-FILING WITH INFORMATION  
TECHNOLOGY READINESS AS A MODERATION VARIABLES  
(CASE STUDY IN INDIVIDUAL TAXPAYERS IN THE TAX  
OFFICE PRATAMA DEPOK CIMANGGIS INDONESIA)**

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**Abstract**

*This research aims to analyze the influence of the perception of personal taxpayers about the effect of perception of ease and satisfied of the taxpayer to use e-filing with information technology readiness as a moderation variables. The data used in this study are primary data using questionnaires media. The sample of this research is 312 personal taxpayers that are registered in the 2019 period at the tax office Pratama Depok Cimanggis. The questionnaire was tested for validity and reliability with a software of SPSS 23, then analyzed by using a software of SEM with the AMOS 22. The result of this research showed that the (a) Perceived Ease has a significant effect on the Use of e-filing (b) The Satisfaction of the taxpayer has significant effect on the Use of e-filing (c) The Perceived Ease has significant effect toward taxpayer in Using e-filing through Information Technology Readiness (d) The Perceived Satisfaction of use has significant effect toward taxpayer in Using e-filing through Information Technology Readiness.*

*Keywords: Perception of Ease, Satisfaction, Information Technology Readiness, Use e-filing*



## INTRODUCTION

Tax is a mandatory charge from the people to the state. Tax revenues play an important role in the well-being of the people in Indonesia. Therefore the results of tax levies in our country at the present time become the main source of state. Thus, various attempts have been made by the apparatus of the Directorate General of Taxes in increasing the state revenue from taxes, then the reforms are made in the tax system.

The Directorate General of Taxation has implemented an electronic archive, which is an update in the taxation system. Various breakthroughs associated with the application of information technology in tax activities continue system to be done in order to facilitate, improve and optimize services to taxpayers. e-filing is a system for reporting or submitting taxes with an electronic tax return (SPT) which is carried out through a real time online system via the internet on the Directorate General of Taxes website. The main objective of e-filing is to improve services to the public by facilitating electronic SPT reporting via the internet to taxpayers.

This will help reduce the cost and time required by taxpayers to prepare, process, and report SPT to the tax office correctly and on time. With this e-filing method, tax reporting can be carried out using e-filing to make taxpayers easier to fulfill their obligations, so that the fulfillment of tax obligations can be carried out more easily and the goal of creating a more orderly and transparent tax administration can be achieved. But in practice, this system is not an easy thing to implement. This is because this system is still new, so there are still shortcomings. This is because there are still many taxpayers who do not understand the operation of e-filing and the ability of taxpayers to use e-filing is still minimal. The socialization of e-filing to taxpayers is still not optimal and sustainable.

Computerized reporting of annual tax returns (SPT) has greater benefits for both the taxpayer and the Directorate General of Taxes. Therefore, the use of e-filing is not maximal because there are still many individual and corporate taxpayers who have difficulty using e-filing as a tax reporting tool. In research conducted by Untari (2015), it shows that perceived usefulness, perceived convenience, perceived convenience, quality of information, system quality, security and confidentiality together can affect the use of online SPT. It shows that the level of ease of use of e-filing has a positive and significant effect on the satisfaction level of annual personal income tax return reporters in Yogyakarta.

Research conducted by Supadmoko, Shulthoni and Rahayu (2017) indicated that knowledge, perceived usefulness, perceived ease had a significant effect on taxpayer behavior interest in using e-filing, whereas security and confidentiality as well as experience have an effect on but not significant on the behavior interest of taxpayers in using e-filing as a means of tax reporting. Noviani (2012) stated in his research that there was a positive influence on the

perceived usefulness, perceived ease of use and user satisfaction on the use of e-filing. This study reexamined the research that had been done before by using a different analysis tool, named SEM with the hope to test model comprehensively (Khalili-Damghani & Tavana, 2014; Phan, Ngu, & Alrashidi, 2016; Sardeshmukh & Vandenberg, 2017).

## **LITERATURE REVIEW**

### **Information Technology System**

Information technology systems known as management information system, functional information systems, that applied in organizational function (Jugiyanto, 2014:4). Basically the information system is the application in organizational functions information system that are considered capable of providing added value to the organization. In the world of taxation, one form application of information system is the development of online SPT reporting services (e-filing). In e-filing there are many applications of technology both in the form of hardware and software.

### **Technological Acceptance Model (TAM) Theory**

Technology Acceptance Model Theory is a model that predicts and explains how technology users receive and use the technology in individual user work (Davis, 2000), with a view to describing the individual's attitude regarding the acceptance of the use of a technology. For now, TAM is one of the most important theoretical contributions to the reception and use of an information system. Many studies have researched, expanded, and used TAM. The purpose of the Technology Acceptance Model (TAM) is to explain the external factors of information user behavior towards the acceptance of the use of technology itself.

### **e-filing**

According to the Regulation of the Directorate General of Taxation Number PER-47/PJ/2008 on Procedures for Submission of Letter of Notification and Submission of Extension of Electronic Annual Letter (e-filing) through Application Services Provider Company (ASP), e-filing is way of delivering the through Application Services Provider (ASP). e-filing fittings include Application Provider (ASP), application for e-FIN or Electronic Filing Identification Number, Digital Certificate, e-SPT, receipt of e-SPT.

### **Perception of Ease**

Chen et al (2011) defines perceptions of ease as the degree to which individuals believe that the use of a particular technology will improve the performance of the individual. The perception of utility directly affects the intention to try and use the e-filing system, if the taxpayer feels the

benefit will intend to use e-filing system, otherwise if the taxpayer does not feel the benefits of the system then will not intend to use it (Susanto, 2011).

### Satisfaction

According to Noviani (2012), users perceived satisfaction is the whole evaluation of user perceived satisfaction is the whole evaluation of user experience in using the e-filing.

### Information Technology Readiness

Taxpayer information technology readiness means that the individual in this case is ready to receive existing technological developments including with the advent of the e-filing system (Desmayanti, 2012). Information Technology (IT) is a set of organizational information resources, the role of their use, as well as management run it. If the taxpayer can accept a new technology, the Taxpayer do not hesitate to report the tax using e-filing. Technology readiness information also affects pattern progress thought individually, meaning that the individual is more prepared accepting new technology means more and more forward the individual's thinking that is able adapting to increasingly old technology increasingly developing this (Desmayanti, 2012). Desmayanti (2012) provides indicators of the Mandatory information technology readiness variable Taxes are readiness to accept developments technology (connection, software, hardware) and human resources are adequate.

### Use of e-filing

The criteria that can be used to assess the use of e-filing by taxpayers are when taxpayers always use e-filing every time they report their taxes, taxpayers use e-filing because it has features that help their work, and taxpayers want to continue using e-filing in the future. To clarify the effect to each variable, it can be described as follows model.

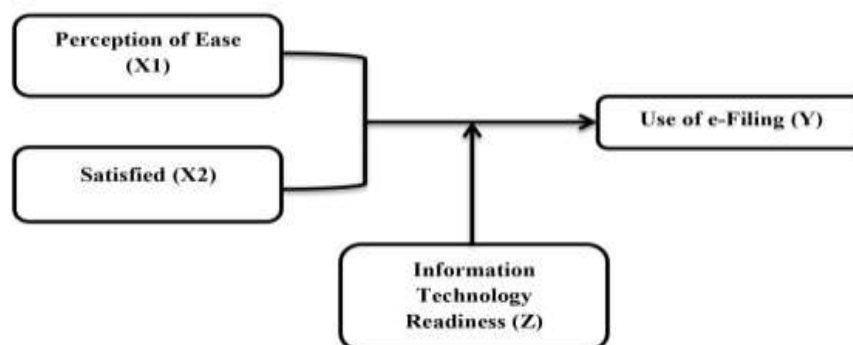


Figure 1. Framework of Thinking

## Hypotheses Development

### ***The Effect of Perception of Ease to Interest in the Use of e-filing***

Perceived ease is the level of user confidence that the system can be used easily and can be learned. Based on previous research conducted by Desmayanti (2012), it was stated that perceived ease of use had a significant positive effect on the intensity of behavior in using e-filing. Lie and Sadijarto (2013) research states that perceived ease of use affects taxpayers' interest in using e-filing. Wibisono and Toly (2014) state that perceived convenience affects taxpayers interest in using e-filing. However, the results of this study are not in line with the results of research conducted by Tjini (2012) which states that perceived ease of use does not affect interest in using e-filing.

Based on the theory, literature review and results of previous research, it can be formulated hypothesis that is:

H1: Perception of Ease has a Positive Effect on the Use of e-filing.

### ***The Effect of Satisfied to Use of e-filing***

System eligibility is a variable that has a dominant influence on individual taxpayer satisfaction. This shows that the e-filing system is feasible as a means of tax reporting so that it creates satisfaction that is felt by individual obligors in reporting payable taxes (Sugiharti, Suhadak and Dewantara, 2015). This is evidenced by the results of research conducted by Noviandini (2012) and Kirana (2010) which state that taxpayer satisfaction has a significant effect on the use of e-filing.

Based on the theory, literature review and results of previous research, it can be formulated hypothesis that is:

H2: Perception of Satisfied has a Positive Effect on the Use of e-filing.

### ***The Effect of Information Technology Readiness Moderates the Effect of Perceived Ease of Use of e-filing***

Information technology readiness will affect the desire to use e-filing. Then there will be an interest in using e-filing. If basically the company is willing to accept to use new technology. Therefore it can be concluded, if the readiness of information technology will increase the interest in use. This is supported by Desmayanti (2012) research where the results of her research prove that information technology readiness has a positive effect on the use of e-filing.

Based on the theory, literature review and results of previous research, it can be formulated hypothesis that is:

H3: Information Technology Readiness Moderates the Effect of Perceived Ease of use of e-filing

***The Effect Information Technology Readiness Moderates of Satisfied of Use of e-filing.***

Information technology is seen from the ability of human resources to use information technology, the availability of an internet connection, and good hardware and software facilities, as well as being able to process transactions quickly at any time and according to needs (Lisa and Agus, 2014). Satisfied with the use of e-filing by individual taxpayers and corporate taxpayers can be well received by e-filing users, it will encourage someone to use e-filing again.

Based on the theory, literature review and results of previous research, it can be formulated hypothesis that is:

H4: Information Technology Readiness Moderates the Effect of Satisfied of Use of e-filing

**RESEARCH METHODOLOGY**

This research is a quantitative research emphasizing on the theory test through measurement of research variables with numbers and data analysis with statistical procedure (Indriantoro and Supomo, 2014:12).

**Population and sample**

The population in this study is the number of individual taxpayers of the Agency registered in tax office Pratama Depok Cimanggis, The research technique used is purposive sampling to take samples, namely the method of determining the sample by selecting certain samples which are judged in accordance with the objectives or research problems in a population (Nursalam, 2008). In this research use 312 individual taxpayers as sample.

**Method of Collecting Data**

Data were collected by questionnaire survey based on before development which was closely related to the variables in this study. Questionnaire of a series of systematic and standard questions so that the same questions can be asked to each respondent. Questionnaire is an effective data collection tool because it can be obtained standard data that can be accounted for the characteristics of the population studied (Suprianto, 2000). The researchers were sampled by visiting by online questionnaire. The respondents were asked to answer questions by using ordinal scale that contains five levels of preferences of answer questions by using ordinal scales

or also known as likert of preference of answer choices as follows: choice 1= Completely disagree, choice 2= Disagree, choice 3=Neutral, choice 4= Agree, and choice 5= Completely agree.

### **Analytical approach**

Before conducting the test, the researchers conducted the validity and reliability test. The validity test is used to measure whether a questionnaire is valid or not and validity measurement was done by performing bi-variate correlation also known as the Pearson correlation. For the decision of the correlation value as follows: if value of  $r$  calculated  $\leq$  table, item is invalid and if value of  $r$  calculated  $>$  table, item is valid. Meanwhile the reliability test is used as a tool to measure indicators of variable of construct. This test is done by considering the value of Cronbach's Alpha. A variable is considered reliable if it gives Cronbach Alpha value  $> 0,70$ , if it is less than the limit that has been determined, the variable is considered unreliable. Next, the test was than conducted by using the Structural Equation Model (SEM). Statistical packages viz. SPSS 23 and SEM 22 were used.

## **RESULTS AND DISCUSSION**

In testing the quality of the instrument using the validity and reliability tests that were tested on 30 respondents who were processed using SPSS 23. According to Sugiono (2016), validity is the degree of accuracy between the data that occurs on the object of research and the power that can be reported by the researcher. According to Nunnally in Ghazali (2013), the reliability test in this study is to use the Cronbach's Alpha formula which shows the answer must be  $> 0.70$ . Conversely, if the Cronbach's Alpha value of a variable is  $< 0.70$  then the question item is not realistic.

Before conducting the test of the variables, the researchers conducted the validity test (see Table 1). From the test result in Table 1, the R Counts of all the questions are more than 0,5. It means that all the variables are valid to the rest.

After that, the reliability test was conducted (see Table 2). The results of the test in Table 2 shows that all variables have Cronbach's Alpha more than 0,5. It means that the data and model in this research have fulfilled all the test worthy a further research. This analysis is used to find out the correlation between independent variable and dependent variable if there is positive or negative influence to each variable. By using the SEM, the results as follows are described in Figure 2.

Table 1. Validity Test Results

Variable	Question	r Counts
Perceived Ease	1	0,844
	2	0,853
	3	0,877
	4	0,823
	5	0,750
Satisfied	1	0,865
	2	0,865
	3	0,916
	4	0,875
	5	0,943
	6	0,901
Information Technologi Readiness	1	0,969
	2	0,956
	3	0,954
	4	0,935
Use of e-filing	1	0,747
	2	0,916
	3	0,872
	4	0,890
	5	0,755

Table 2. Reliability Test Results

Variable	Cronbach's Alpha
Perception of Ease	0,888
Satisfied	0,949
Information Technology Readiness	0,908
Use <i>e-filing</i>	0,889

From the SEM analysis in Figure 2, test obtained data as in the following table 3, it can be described that the perception of ease and satisfaction have positive correlation to the use of the e-filing. In other words, the use of the e-filing will increase if the taxpayers obtain convenience and satisfaction from the e-filing system. Furthermore, in testing the moderating variable it shows that speed moderates the perceived ease of use of e-filing and shows that the speed of information technology moderates taxpayer satisfaction with the use of e-filing.



Figure 2. SEM Analysis Results

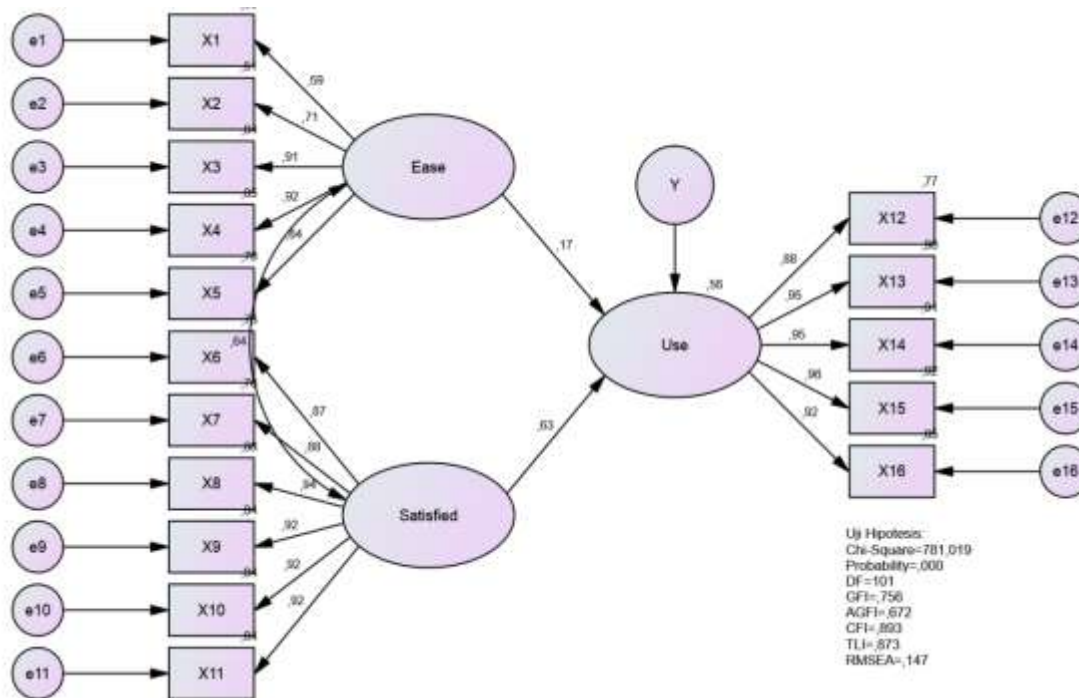


Table 3. Regression Weights

Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	P	Label
Use	<---	Ease	,150	,049	3,039	,002	
Use	<---	Satisfied	,596	,056	10,652	***	

This study shows the results that perceived ease of use has an influence on the use of e-Filing. These results can be seen from the tests conducted that the probability value of ease of use of e-Filing has a value smaller than the significance of 0.05, namely 0, 002. So it can be concluded that hypothesis 1 of this study is accepted.

The results of testing hypothesis 2 of this study show that satisfaction has an influence on the use of e-Filing. These results can be seen from the tests carried out that the probability value of satisfaction with the use of e-Filing has a value smaller than the significance of 0.05, namely 0.000. So it can be concluded that this research hypothesis 2 is accepted.

**Model Testing with Moderation Effects**

- a. The first stage estimates that without including the interaction variable, so it will only estimate the model with two exogenous variables  $\xi_1$  and  $\xi_2$  which are used to predict the endogenous variable  $\eta_1$ .

- The results of the model output are used to calculate the loading factor value of the interaction latent variable (interaction) and the error variance value of the interaction latent variable indicator with the formula as below:

$$\lambda \text{ interaksi} = (\lambda x1 + \lambda x2 +) (\lambda z1 + \lambda z2)$$

$$\Theta q = (\lambda x1 + \lambda x2)^2 \text{VAR} (X) (\Theta z1 + \Theta z2) + (\lambda z1 + \lambda z2)^2 \text{VAR} (z)$$

$$(\Theta x1 + \Theta x2) + (\Theta x1 + \Theta x2) (\Theta z1 + \Theta z2)$$

Where:

$\lambda$  Interaction = Loading factor of interaction latent variable

$\Theta q$  = error variances of the interaction latent variable indicator

- The second stage, after the interaction  $\lambda$  value and  $\Theta q$  value are obtained from the first stage, these values are entered into the model with the interaction latent variable. The result of manual calculation of the interaction loading factor (if) is used to determine the parameter value of the interaction loading value, while for the manual calculation of the error variance of the interaction variable, it is used to determine the error variance of the interaction variable.

Figure 3. SEM Analysis Results

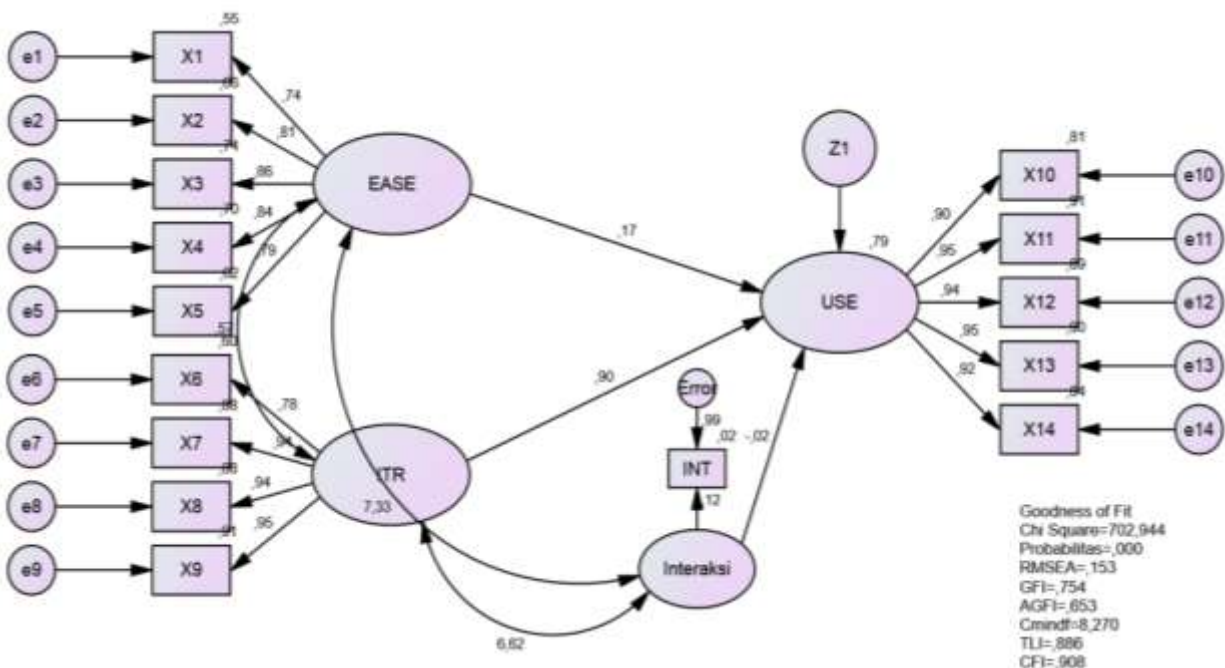


Table 4. Regression Weights

Regression Weights: (Group number 1 - Default model)			Estimate	S.E.	C.R.	P	Label
USE	<---	EASE	,186	,043	4,318	***	
USE	<---	ITR	,855	,045	18,907	***	
USE	<---	Interaksi	-,010	,001	-7,160	***	

The results of hypothesis 3 of this study indicate that the speed of information technology moderates the perceived ease of using e-filing and has an influence on the use of e-filing. These results can be seen from the tests conducted that the probability value of information technology speed moderate the perceived ease of using e-filing has a value smaller than the significance of 0.05, namely 0.000. So it can be accepted that hypothesis 3 of this study.

Figure 4. SEM Analysis Results

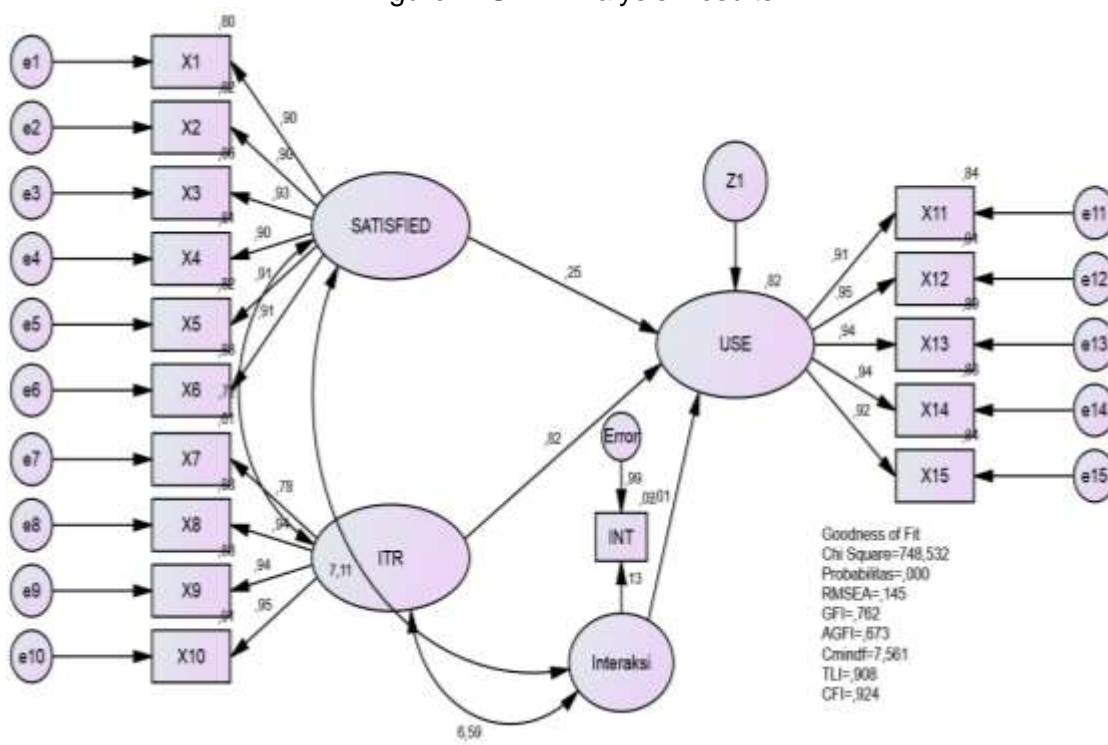


Table 5. Regression Weights

Regression Weights: (Group number 1 - Default model)			Estimate	S.E.	C.R.	P	Label
USE	<---	SATISFIED	,248	,044	5,586	***	
USE	<---	ITR	,792	,047	16,809	***	
USE	<---	Interaksi	-,009	,001	-7,579	***	

The results of hypothesis 4 of this study indicate that the speed of information technology moderates taxpayer satisfaction with the use of e-filing has an influence on the use of e-filing. These results can be seen from the tests carried out that the probability value of information technology speed moderates taxpayer satisfaction with the use of e-filing has a value smaller than the significance of 0.05, namely 0.000. So it can be accepted that this research hypothesis 4.

### **Hypothesis testing discussion**

The results of testing hypothesis 1 of this study show that convenience has an influence on the use of e-Filing. These results can be seen from the tests carried out that the probability value of ease of use of e-filing has a value smaller than the significance of 0,05, namely 0,002. So it can be concluded that hypothesis 1 of this study is accepted. This result is in line with previous research conducted by Santioso, Daryatno, and Aristha (2018) which stated that perceived ease of use affects behavioral interest using e-filing. This result is not in line with previous research conducted by Tjini (2012) which states that perceived convenience does not affect the interest in using e-filing.

The results of testing hypothesis 2 of this study indicate that satisfaction has an influence on the use of e-filing. These results can be seen from the tests carried out that the probability value of satisfaction in using e-filing has a value smaller than the significance of 0.05, namely 0.000 (\*\*\*). So it can be concluded that hypothesis 2 of this study is accepted. The results of this study support the hypothesis proposed and are in line with research conducted by Novindini (2012), which states that satisfaction has a positive effect on the use of e-filing. The results of testing hypothesis 3 of this study indicate that the speed of information technology moderates the perceived ease of using e-Filing. These results can be seen from the tests conducted that the probability value of information technology speed moderates the perceived ease of using e-Filing has a value smaller than the 0.05 significance of 0.000 (\*\*\*). So it can be concluded that this research hypothesis 3 is accepted.

The results of testing hypothesis 4 of this study indicate that the speed of information technology moderates taxpayer satisfaction with the use of e-Filing. These results can be seen from the test conducted that the probability value of information technology speed moderates the perception of taxpayer satisfaction with the use of e-Filing has a value smaller than the 0.05 significance, namely 0.000 (\*\*\*). So it can be concluded that this research hypothesis 4 is accepted.

## CONCLUSIONS

Based on the results of hypothesis testing and analysis described in the previous chapter, a conclusion is given on the effect of perception ease and satisfaction of the taxpayers with the use of e-filing with the readiness of information technology as a moderating variable, as follows:

1. Perceived ease has a positive and significant effect on the use of e-filing.
2. Satisfaction has a positive and significant effect on the use of e-filing.
3. The readiness of information technology has significant effect in moderating the relationship between perceived ease of use of e-filing.
4. The readiness of information technology have a significant effect in moderating the relationship between satisfaction with the use of e-filing.

## Limitations of the Research

This study has certain limitations, among others: first, the researcher only uses a sample of individual taxpayers who are registered at the tax office Pratama Depok Cimanggis, so it does not apply to all taxpayers. Secondly, in answering the online questionnaire questions, there are still many inconsistent responses from respondents. It is possible that respondents are not careful in answering every question in the online questionnaire. Third, the variables used are still limited to the perception of convenience, taxpayer satisfaction, and the speed of information technology.

## Future Research Suggestions

The suggestions that the author can give based on the results of the research are as follows:

1. It is suggested for the Directorate General of Taxes to simplify the features on the e-filing menu even more, so that taxpayers can easily understand them.
2. For further researchers to further simplify the language in the questionnaire, so that it is easily understood by respondents.
3. For further researchers, it is hoped that the method of interviewing individual taxpayers is to obtain more in-depth information.

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