

USER ACCEPTANCE ON TAX APPLICATION

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ABSTRACT : This research aims to analyze the attitude of acceptance of tax system (electronic invoice) by taxpayers in Sulawesi through three independent variables, namely perceived usefulness, ease of use, and enjoyment. This study uses a quantitative approach with primary data. Data collected from distributing questionnaires to 101 respondents after that processed using Smart PLS Version 4. The findings of this study are that all hypotheses are accepted that all three independent variables have a positive and significant effect on the attitude of taxpayers to use efaktur.

KEYWORDS : *ease of use, enjoyment, technology information system, usefulness, value added tax*

I. INTRODUCTION

Latest version update on value added tax application, efaktur 3.2, launch at April 2022 to rate 11% and also another changes continue to be made by the government aiming to provide convenience for taxpayers. However, the digitization of the taxation system carried out by the government is not always well received by its users. According to the Directorate General of Taxes (2021) it is stated in the annual report in the discussion section on organizational performance information and complaint services are based on criteria, that the application system complaint has consistently increased over the past five years and what has become a trending topic specifically in 2017 is efaktur [1]. Taxable Entrepreneurs who are registered facing several obstacles while using tax application. Pratiwi&Sanulika (2022) stated that taxpayers experience servers were often down at the end of the reporting period [2]. There are still many taxpayers who do not fully know the procedures for using tax applications by government such as value added tax electronic invoicing system. Through the TABLE 1 it can be concluded that there are still many small business owner or private company employee who come to the help desk counter in Sulawesi for consultation on the use of electronic faktur.

Table 1 Registered User OfEfaktur

Year	Registered user	Use tax application	Havent use tax application	Precentation	%
2019	5036	2942	2094	58,4	41,6
2020	5318	3064	2254	57,6	42,4
2021	5583	2877	2706	51,5	48,5

The government's big task is to provide an user friendly tax system for taxpayers. To measure the attitude or behaviour of taxpayers toward application, according to Davis (1989) Technology Acceptance Model has the main construct, namely perceived usefulness and perceived ease of use of a technology system [3]. This study will analyze the factors that influence the behavior of taxpayers in using tax applications, namely efaktur. This research is necessary as a basis for the tax authorities to determine strategies to increase tax compliance and considering that this application is used voluntarily chosen by Indonesian taxpayers compared to the various types of Tax Application Service Providers that available in market.

Night &Bananuka (2018) stated that the implementation of the electronic tax system and attitudes towards the electronic tax system were significantly related to African MSME tax compliance [4].Puspitasari et al. (2021) found that perceptions of usefulness and convenience for Taxable Entrepreneurs have a significant effect to accept efature in Bandung [5]. The results of Dewi's (2019) analysis show that perceived usefulness, level of information technology readiness, and taxpayer satisfaction have a positive effect on the intensity of taxpayer behavior in tax system, while perceived ease, security, and confidentiality do not affect the intensity of taxpayer behavior in using electronic tax administration system [6]. Santioso (2022) examined and found that the attitude of users of the system had a significant positive effect where the implementation of the e-tax system affects the attitude of taxpayers who master technology where taxpayers become more obedient because it is

easier and more efficient to pay taxes [7]. In contrast with Safitra (2021) found at Jakarta Pesanggrahan that perceived ease of use variables do not affect taxpayer behavior in using efaktur [8]. Likewise, research by Pratiwi&Sanulika (2022) concludes that perceived ease of use does not affect taxpayer attitudes in using web efaktur and perceived usefulness has a positive effect on taxpayer attitudes in using web efaktur [9]. Felani&Fidiana (2022) also found that perceived usefulness did not affect the use of the VAT application, but self-efficacy and perceived ease increased efaktur user [10]. Based on the gaps found from the phenomenon and previous research, the purpose of this research is to identify the variables that influence the user acceptance of tax applications. This research is a development of the research of Puspitasari et al (2021) with a difference in research, namely adding the variable perceived enjoyment to the use of tax applications in Sulawesi.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Technology Acceptance Model explains, firstly, the benefits felt by someone who believes that information system technology is useful, they will use it. Secondly, the individual is also given convenience such as free from effort or low complexity. If someone feels confident with these two perceptions of information systems or technology, then they will use the system. In this research will use the Technology Acceptance Model (TAM) as grand theory where many studies have succeeded in providing strong evidence and analyze user acceptance or adoption of a new technology.

H1: Perceived usefulness influences tax application

Electronic factur helps taxpayers in so many aspects. This information technology system in terms of issuing invoices between transaction partners will be fast because it has changed manual paper to csv type file (paperless). The benefits of accurate calculations will be felt by user and it brings benefit by saving energy and time. The results of Louis &Ariyanto's research (2021) reveal that perceived usefulness and user satisfaction have a significant impact on taxpayer perceptions of using tax applications [11]. The same opinion was also found in Pratiwi's research (2022) and Puspitasari (2021) that the perception of usefulness has a positive and significant effect on the attitude of taxpayers in reporting of value added taxes.

H2: Perceived ease of use affects tax application acceptance

Perceived ease of use is another key determinant of attitudes toward use in the TAM model. Perceived ease of use of this application is described as the features available which are easy to learn, simple, controllable, clear and understandable, flexible [12]. Results of Ershaid's research (2021) show that the attitude of VAT taxpayers to using the e-tax system is positive because of the ease of use, privacy, and risk-free performance [13]. Tahar et all (2020) state if users feel that system is easy to use or operate, they will have a more positive attitude [14]. Because it meets user satisfaction through not only the ease to learn and use the system, but it also the ease of doing a job or task, where work using the system than do it manually.

H3: Perceived enjoyment influences tax application acceptance

Based on the research results of Bahari et al. (2020) found that perceived enjoyment has a significant positive effect on the interests of electronic invoice users at the Maros Tax Service Office. Factors that are considered capable of providing benefits from the use of IT are perceived perceptions such as an attractive appearance and opening up space for taxpayer awareness and taxpayer compliance, because with this implementation taxpayers will find it increasingly difficult to engage in behavior against their tax obligations [15]. Therefore, the perception of enjoyment has a positive and significant effect on increasing the interest and attitude of taxpayers towards VAT Application.

III. RESEARCH METHOD AND RESULT ANALYSIS

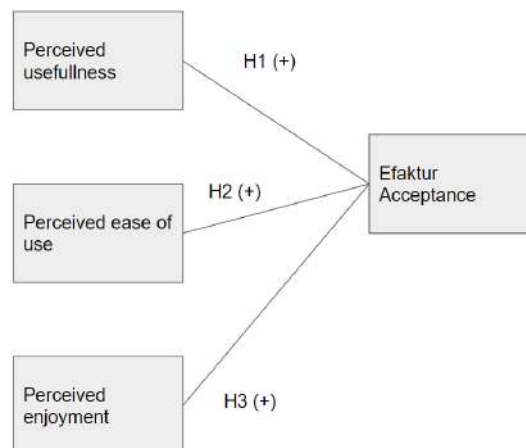


Figure 1. research model

This research uses a quantitative approach. Data obtained through the first data source or directly on the subject. This research was conducted by distributing questionnaires using the Google form to 101 respondents in Sulawesi.

Table 2 Responden Characteristics

Characteristics	Frequency	Presentation
GENDER		
Male	59	58.42%
Woman	42	41.58%
Total	101	100%
AGE		
20-30	53	52.48%
31-40	24	23.76%
41-50	10	9.90%
>50	14	13.86%
Total	101	100%
EXPERIENCE		
<1 year	28	27.72%
1-3 years	39	38.61%
>3 years	34	33.66%
Total	101	100%

Based on data at TABLE 2 , mostly by percentration , responden characteristics in this research are male age 20-30 and with experience of using efaktur 1-3 years.

The analysis technique used in this research is Path Analysis with the help of SmartPLS 4 software. The research validity test was obtained through several stages Convergent Validity in the form of Outer Loadings (Loading Factor) and Average Variance Extrancted (AVE)

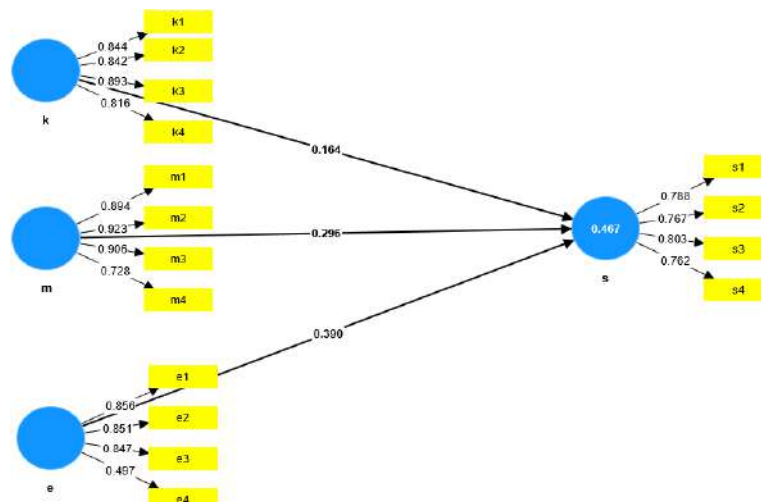


Figure 2. Outer Loadings results (Loading Factor)

However, the fourth question / item of perceived enjoyment value is below 0.5 so this indicator needs to be removed. Then the Average Variance Extrancted (AVE) > 0.7 and the Reliability of the research variables is also declared valid through the Composite Reliability and Cronbach's Alpha values which are above 0.6 stated in TABLE 3

Table 3 Realibility Test

	Conbrach alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average Variance extracted (AVE)	
enjoyment	0.829	0.835	0897	0.744	valid
ease of use	0.871	0.875	0912	0.721	valid
usefulness	0887	0.907	0.923	0.751	valid
attitude	0.789	0.798	0.861	0.608	valid

Structural Model Testing is done by looking at the R-square value which indicates the goodness-fit model test. Following are the results in the Outer Model test with a significance value of 46%

Hypothesis testing is carried out and produces t statistic and p values. The result is Perceived ease of enjoyment and usefulness have a positive and significant effect, while for the perceived ease of use variable the significance value uses two tailed so that all hypotheses can be accepted.

Table 4 PLS Output

Variable	Hypothesis Prediction	t statistics	p-value	two tailed 10%	description
enjoyment	+	4,408	0.000		hypothesis accepted
Ease of use	+	1891	0.059	0.0295*	hypothesis accepted
Usefulness	+	2,765	0.006		hypothesis accepted

a. The Effect of Ease of use electronic faktur on usage attitudes

Ease of use of electronic invoices refers to the views or opinions of users on applications that will not confuse in preparing tax reports and easy to learn for the new adoptors. Surprisingly referring to the usage time of respondents in this research is 1-3 years so this application not simple and clear for the new adoptors proved from the results of the p value hypothesis that is not significant in 5% test. By the characteristic of respondents in this research with the age of distribution majority 52% between 20-30. Millenials were raised with technology and so they can find it easy. VAT Application users can control the desired data input and output in many different type of file according to their needs. Users can easily understand the information generated by the application through excellent data monitoring features and flexible access from anywhere via desktop / web based. Research by Louis & Ariyanto (2021), Gunawan (2021) is in line with the findings of this study, that the perceived ease of use through the VAT application has a significant impact on the attitude of using. This research's finding contradicts those by Safitra (2021), Pratiwi & Sanulika (2022)

b. Effect of Usefulness of efaktur on usage attitudes

VAT application has so much benefits for users in time and cost saving. The taxpayers will gain for themselves when they use prepopulated data features for faster obligations reporting. Users also can be produced electronic tax invoices from anywhere without having to go through fill in manual forms at the tax office. QR Code and digital signature helps to validate the authenticity of transactions between the seller and buyer. These benefits will be increasing the efficiency of taxpayers, thereby also increasing tax reporting and state revenues.

The research results are in line with the theory (TAM) which states that if the taxpayer believes that the electronic tax invoicing system provides benefits, then the taxpayer believes that the use of an electronic tax invoicing system. Based on the research results, it can be seen that the electronic tax invoicing system has a coefficient that is positive and significant. It means perceived usefulness effect on the attitude of users to accept tax invoice applications. The results of this study are in line with Pratiwi & Sanulika (2022) and Puspitasari (2021), unlike in previous research by Felani & Fidiana (2022).

C. Perceived enjoyment on the attitude of acceptance of the application

Based on the results of hypothesis testing proves that the user's perception of enjoyment has a significant positive effect on user attitudes in using efaktur. These results prove that the higher the feeling of comfort with application, the more satisfied and makes the PKP's attitude towards e-Faktur increase. The results of SmartPLS support research conducted by Bahari et al (2020).

IV. CONCLUSION

The advantages of this study we can know that perceived ease of use, enjoyment and usefulness have a positive and significant effect to attitude of using the VAT application. This research only limit by user that are registered in Sulawesi. We can add another variable such as facilitating condition in future research. In order to be able to overcome problems that have been an obstacle for taxpayers so far, the government should be more active in literacy through social media content that easy to understand. Companies need to conduct training for employees about updating the latest electronic tax invoicing application features. Hardware, software, and the network needs maintenance periodically so that the IT infrastructure supports timely reporting of Value Added Tax.

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