The Influence of Information Technology and The Perception Of Usefulness On The Use Of E-Filing

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ABSTRACT

This present study at identifying the influence of information technology toward the use of e-Filing and the influence of perception of usefulness toward the use of e-Filing. The research method used is descriptive and verification with quantitative approach. The data used is primary data, while data collection techniques used are field research and library research. The sample in this research are 34 individual taxpayers of Weat Java Provincial Secretariat Office. The analysis model used is SEM PLS. The results of this study show that information technology has an effect on the use of e-Filingand usability perception has an effect on the use of e-Filing.

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I. Introduction

*e-Filing*is currently one of the applications developed by the Directorate General of Taxes (DGT) to improve the quality of services from the tax authorities to taxpayers in the field of information and communication technology [1]. However, stated that there are still many taxpayers who find it difficult to access e-Filing. This also happened to individual taxpayers at the Regional Secretariat Office of West Java Province.

In fact, information technology itself has an important role in the [2]. But [3] states that there are still many taxpayers who do not understand e-Filing [4]. This also happened to several individual tax payers at the Regional Secretariat Office of West Java Province [5].

On the other hand, the perception of users or taxpayers in the information system application of the Directorate General of Taxes is also an important thing in improving a better application. [3] said that most taxpayers complained about the difficulty of accessing e-Filing because the system was down.

Based on the description above, researchers are interested in conducting further research on the use of e-Filing which is influenced by information technology as well as based on perceptions of usefulness from taxpayers. Therefore, the researcher chose the research title "The Influence of Information Technology and Perception of Usefulness on the Use of e-Filing (Study on Individual Taxpayers at the Regional Secretariat of West Java Province)".

II. Literature Review

According to [6]: "Information technology is a technology used to process data, including processing, obtaining, compiling, storing, manipulating, data in various ways to produce quality information, namely relevant, accurate and precise information. time, which is used for personal, business and government purposes and is strategic information for decision making".

According to [7], information technology indicators are: "Sufficient connections; availability of good software and hardware facilities and facilities; and human resources who understand the use of information technology".

According to [8]: "Perception of usability, namely the interpretation of users of information systems (Fiscal Services) can increase the value previously owned". The indicators of perceived usefulness according to [9] are: "Improve performance; speed up work; increase effectiveness; and be useful" [10].

The definition of e-Filing according to Liberti [11]: "e-Filing is a method of submitting Notification Letters (SPT) which is carried out through an online and real-time system".
According to [12] e-Filing indicators include: "Ease of submitting e-SPT, can be accessed anytime; can be accessed anywhere by taxpayers; verification of receipt of e-SPT from the DGT which is personal and confidential; evidence receipt of e-SPT from the DGT which is submitted in real time after the verification is carried out by the Taxpayer".

In [13], it is said that the revolution in technology, especially information technology, which is currently and will continue to take place, will directly affect the accounting information systems used by various organizations.

[14] also states that information technology is a means to support information systems. Information technology provides an effective and efficient means to store, process, and disseminate information, where to support an information system quality technology is needed.

Also based on previous research by [15] [3], [16], [17] which state that information technology affects the use of e-Filing.

According to [18] said that the use of information system application infrastructure in the form of E-Filing makes all the implementation of tax obligations easier and more practical so that it can increase taxpayers using e-Filing.

Also based on previous research by [3] which said that perceived usefulness had an effect on the use of e-Filing.

III. Methods

This research method is carried out using descriptive analysis and verification analysis with a quantitative method approach.

Object of research

It can be stated that the object of research is used to obtain data that explains something objective, a concept or variable and explains when and where the research is conducted. The objects in this research are Information Technology (X1), Perception of Usefulness (X2) and Use of e-Filing (Y).

Unit of Analysis and Observation

The unit of analysis in this study is the Office of the Regional Secretariat of West Java Province. The unit of observation used in this study is the individual taxpayer who uses e-Filing in the Asset Section of the Regional Secretariat of the General Bureau of the Regional Secretariat of West Java Province.

Variable Operation

The independent variable in this study is the Perception of Ease as (X1) and Perception of Usefulness as (X2) and the dependent variable in this study is the use of e-Filing as (Y).

Data Sources and Data Collection Techniques

This study collects data primarily, because the researcher collects the required data directly from the object of research, namely the results of answers to questionnaires filled out by respondents, where the respondent is an Individual Taxpayer at the Regional Secretariat Office of West Java Province.

Data collection technique
In this study, data collection techniques used by researchers were interviews and questionnaires (questionnaire).

Population, Sample and Place and Time of Research
The population in this study are 34 taxpayers at the West Java Regional Secretariat Office. The sampling technique used in this study is to use a non-probability sample with a saturated or census sampling technique.

Data Testing Method
The validity test in this study is to describe the variables of Perceived Use of Ease (X1), Perceived Usefulness (X2) and Use of e-Filing (Y). Where the validity test in this study was taken based on the data obtained from the questionnaire results using the Pearson Product Moment correlation [19], the data is valid when the corrected item - total correlation (r count) > r table value.

After testing the validity, the next step is to do a reliability test to test the reliability or trustworthiness of the disclosure tool from the data. In this study, the method used for reliability testing is the Split Half Method (Spearman–Brown Correlation) with the split technique (Sugiyono, 2017: 131). With the following formula:

$$r_i = \frac{2r_b}{1+r_b} \tag{1}$$

Data analysis method
Descriptive research methods are as follows [20]:
1. Each indicator assessed by the respondent is classified into five alternative answers using an ordinal scale that describes the ranking of answers.
2. The total score of each variable/subvariable = total score of all indicator variables for all respondents.
3. Calculated the score of each variable/subvariable = the average of the total score.

$$Skor\ Total = \frac{Skor\ Aktual}{Skor\ Ideal} \times 100\% \tag{2}$$

The verification analysis in this study uses the Partial Least Square (PLS) statistical test tool using SmartPLS 2.0 software. The analysis used to prove the hypothesis in this study is structural equation modeling (SEM) based on component or variance known as Partial Least Square (PLS) [21] [22]. This analysis tool was chosen based on the consideration of the limited number of samples, where the number of samples in this study was only 34 people and did not meet the requirements to use covariance-based structural equation modeling (SEM) for the type of second order factor model.

IV. Result and Discussion

Table 1. Percentage of Respondents' Answer Score Regarding Information Technology Variables.

No.	Indicator	Actual Score	Ideal Score	% Actual Score	Criteria
1	Adequate Connection	236	320	73.75%	Good
2	Availability of Good Software and Hardware Facilities and Facilities	221	320	69.06%	Good
3	HR who understands using information technology	217	320	67.81%	Pretty good
	Total	**674**	**960**	**70.20%**	**Good**

Source: SPSS Processing Results, 2018

The results of the calculation of the percentage of the total score of the Information Technology variable of 70.20% are between the 68.01% - 84.00% interval. Thus it can be said that the Information Technology variable is in the good category, but there is a gap of 29.80%, this shows that there are still deficiencies in Information Technology.

Table 2. Percentage of Respondents' Answer Score Regarding Usability Perception Variable.

No.	Indicator	Actual Score	Ideal Score	% Actual Score	Criteria
1	Improve the performance	209	320	65.31%	Pretty good
2	Speed Up Work	219	320	68.44%	Good
3	Increase Effectiveness	206	320	64.38%	Pretty good
4	Useful	207	320	64.69%	Pretty good
	Total	**841**	**1280**	**65.70%**	**Pretty good**

Source: SPSS Processing Results, 2018

The results of the calculation of the percentage of the total score of the perceived usefulness variable of 65.20% are between the interval 52.01% - 68.00%. Thus, it can be said that the usability perception variable is in a fairly good category, but there is a gap of 34.80%, this shows that there are still deficiencies in usability perception.

Table 3. Percentage of Respondents' Answer Score Regarding the Variable Use of e-Filing

No.	Indicator	Actual Score	Ideal Score	% Actual Score	Criteria
1	Ease of Submission of e-SPT	218	320	68.13%	Good
2	Accessible Anytime	219	320	68.44%	Good
3	Can Be Accessed Anywhere by Taxpayers	228	320	71.25%	Good
4	There is a Personal and Confidential Personal and Confidential e-SPT Receipt Verification from the DGT	227	320	70.49%	Good
5	There is Proof of Receipt of e-SPT from DGT Submitted Realtime After Verification is Done by the Taxpayer	227	320	70.49%	Good
	Total	**1.119**	**1600**	**69.93%**	**Good**

Source: SPSS Processing Results, 2018

The results of the calculation of the percentage of the total score of the variable Use of e-Filing of 69.93% are between the intervals of 68.01% – 84.00%. Thus it can be said that the variable of e-Filing use is in good category, but there is a gap of 30.07%, this shows that there are still shortcomings in the use of e-filing.

Verification Analysis Results

The results of the verification analysis regarding the effect of Perception of Ease and Perception of Usefulness on the Use of e-Fillingon 32 employees of the West Java Provincial Secretariat Office who use e-Filling using Partial Least Square (PLS) software.

Hypothesis test

1. The Effect of Information Technology on the Use of e-Filing
   The value of tcount for the Information Technology variable is 2.082. This value is greater than 2,048 [23], so it can be said that H0 is rejected and Ha is accepted, meaning thatInformation Technologyproven to have an effect on the use of e-Filing with an influence contribution of 22.7%.
2. The Influence of Perceived Usefulness on the Use of e-Filing
   The t-value for the perceived usefulness variable is 3.142. This value is greater than 2,048 [23], so it can be said that H0 is rejected and Ha is accepted, meaning thatUseful Perceptionproven to have an effect on the use of e-Filing with an influence contribution of 32.6%.

The Effect of Information Technology on the Use of e-Filing

Based on the calculation of the Coefficient of Determination (R2), Information Technology contributes an influence of pengaruh22.70% of the use of e-Filing with a correlation value of 0.719 which means that Information Technology has a very significant influence high or strong in a positive direction on the Use of e-Filing. So from the results of this study it is known that Information Technologygive an effect of 22.70% toThe use of e-Filing, while the remaining 77.30% is influenced by other factors not examined in this study.

The phenomenon that occurs is that taxpayers do not know or do not understand the online SPT reporting system.This is in accordance with what the researchers found in the phenomenon through the indicators of HR who understand the use of Information Technology with a percentage of 67.81% which can be interpreted quite well, and there is still a gap of 32.19%. This shows that there are still weaknesses and deficiencies in the indicators of HR who understand the use of Information Technology, because they are categorized as quite good (67.81%) which are in the range of 52.01% - 68.00%.

The Influence of Perceived Usefulness on the Use of e-Filing

Based on the results of the calculation of the Coefficient of Determination (R2), perceived usefulness contributes an influence of32.60% of the use of e-Filing with a correlation value of 0.731 which means that the perception of usefulness has a very significant influencehigh or strong in a positive direction on the Use of e-Filing. So from the results of this study it is known that Useful Perceptiongive an effect of 32.60% toThe use of e-Filing, while the remaining 67.40% is influenced by other factors not examined in this study.

The phenomenon that occurs is that the e-Filing system is often down, causing taxpayers to still have to come directly to the Tax Service Office (KPP) to report SPT.This is in accordance with what the researchers found in the phenomenon, namely through indicators of increasing effectiveness with a percentage of 64.38% which can be interpreted quite well, and there is still a gap of 35.62%. This shows that there are still weaknesses and deficiencies in the indicators of increasing effectiveness, because they are categorized as quite good (64.38%) which are in the range of 52.01% – 68.00%.

V. Conclusion

Information Technology affects the use of e-filing, which means that if there is an increase in the information technology used by taxpayers, the use of e-filing will also increase, and vice versa if there is a decrease in information technology, the use of e-filing will also experience a decline. decline.

The perception of usefulness affects the use of e-filing, which means that the better the perception of usability, the higher the use of e-filing. On the other hand, if there is a decrease in perceived usefulness, then the use of e-Filing will also decrease.

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