

Analysis of the Effect Directorate General of Taxes (DGT) Online Web Quality on Taxpayer Satisfaction Using the Webqual 4.0 Method

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Abstract

DGT Online is a web-based digital taxation application from Directorate General of Taxes (DGT) used to provide facilities for taxpayers in online reporting tax returns or tax payments. This application can be accessed on the internet in real time. DGT is continuously trying to carry out digital transformation or digitalization, either in enhancing the quality of service or in increasing the supervision effectiveness toward taxpayer compliance. This study aims to discover the effects of DGT Online website quality on taxpayer satisfaction. Webqual 4.0 method was used in this study and the data processing was carried out using SPSS 24 with Simple Linear Regression analysis technique by processing questionnaires of 100 respondents of DGT Online website users in Karawang Regency. The result of this study indicated that DGT Online website quality positively affects taxpayer satisfaction. DGT Online website quality consists of three variables including Usability, Information Quality and Interaction Quality toward DGT Online website user satisfaction, which have positive connection between the independent variable and the customer satisfaction variable.

Keywords: *DGT Online Website, Taxation, WebQual 4.0, Customer Satisfaction*

1. Introduction

Today's development of information technology encourages all activities to be made practically to provide fast service to its users without being constrained by place and distance. The impact of the technological revolution has made people keep up the pace so that they will not be left behind their competitors; therefore, the use of technology is a major requirement in recent business activities. Websites are information technology applications that companies majorly use to increase their credibility and reputation. The website's function is not only as a medium of information, but it can also be used as a medium of service to customers so that the customer needs can be met through the websites. Additionally, websites can also be used as promotional platforms for the company.

The Directorate General of Taxes (DGT) has provided policies for all taxpayers to be able to submit tax reports through the DGT Online website which can be accessed by taxpayers. The aim is to provide faster service without having to wait for queues. Online DGT website is one form of mass media published through the internet network which can be accessed anywhere and anytime by taxpayers who already have an NPWP and are registered to the online DGT. This website is provided by the Directorate General of Taxes based on the perceptions of internal and external users, according to circular number SE-42/PJ/2017 stating that online tax services are an electronic system provided by the Directorate General of Taxes or other parties appointed by the Directorate General of Tax which are used by the mandatory tax to conduct tax transactions, including submission of periodic tax returns and annual tax returns for income tax and value added tax through DGT Online. Defining the level of satisfaction in using the web is a success factor for the Director General of Taxes in increasing taxpayers' compliance.

Therefore, it is necessary to conduct a further study to measure the level of satisfaction of the DGT Online users as a medium for taxpayers to report their tax payment. Besides, it can also measure the level of satisfaction that can be taken into consideration for the Director General of Taxes in evaluating the DGT Online web. This is because tax has a significant role for the nation aspects, especially development. Taxes are a source of state revenue to finance development expenditures.

The purpose of this study is to measure the extent of satisfaction of the DGT online users on the tax payment transactions through the website provided by the Director General of Taxes using the Webqual 4.0 method. This is significant because the quality of a website is an essential determinant of online activities. According to Barnes and Vidgen (2002), the quality of a website can be measured by the Webqual 4.0 method which has three benchmarks, namely usability, information quality, and service interaction. The Webqual 4.0 method is based on the concept of Quality Function Deployment (QFD), which is a process based on the customers' aspiration. This means that input from users must be improved to provide better service (Supriyatna and Maria, 2017). They further stated that the users of the DGT Online website were satisfied with the access to the services on the website, but the website still needed improvements and enhancement to cope with the shortcomings of the existing application.

Improving service quality through the DGT Online website needs to be done continuously because the quality of information that is following the users' needs will increase the level of satisfaction for the users themselves, (Rohman and Kurniawan, 2017). One of the improvements in good service quality is being able overcome problems related to calculations, deposits, and reports made by taxpayers, so that taxpayers understand their obligations toward tax. This also influences taxpayers' satisfaction in submitting tax reporting through the online DGT site. With this awareness, it is expected that it can increase taxpayer compliance. To maintain the taxpayer compliance, the Directorate General of Taxes must choose the appropriate technology or policy to achieve its goals. Website quality has become one of the strategic issues in communication and transactions with customers/users (Syaifullah & Soemantri, 2016).

Webqual is a method or technique of measuring the quality of a website based on the perceptions of the final user or community. According to Nada and Wibowo (2015) in Rohman and Kurniawan (2017), Webqual has been developed since 1998 and has experienced several interactions in the preparation of dimensions and questions items, until the last version which is named *Webqual 4.0*. Webqual is a development of servqual which was widely used previously in measuring service quality (Sanjaya, 2012). Meanwhile, according to Barnes and Vidgen (2000) in (Irawan, 2012), to measure the website quality, the webqual 4.0 instrument can be used and it consists of 3 main dimensions, they are *Usability*,

Information Quality and *Service Interaction Quality*. Indeed, customer satisfaction is an emotional response that customers feel when consuming a product or service (Rangkuti, 2013). The factors that affect customer satisfaction, according to Zeithmal and Bitner (2003), in Rachman (2007) is influenced by *service quality*, which means that they will feel satisfied if they get good service or as they expected; *product quality*, which means that the customer is satisfied if the product is high quality; and *price*, which is the comparison between a product having the same quality as a relatively cheap price. In addition, situation factors also influence the customer satisfaction, namely circumstances or conditions experienced by customers, as well as customers' personal factors, which include the characteristics of their personal needs.

2. Research Method

This study used a quantitative approach, namely research by analyzing data using numbers. This research is field research because it obtained data from direct observations to users using a questionnaire set. Then the data were processed using statistical tests. The procedures carried out in this study were as follows.

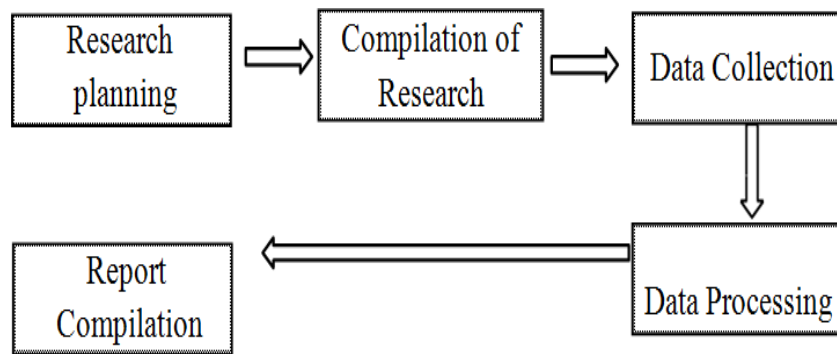


Figure 1. Research Framework

The population in this study was the users who were involved in using DGT Online. Seeing the place designated by the researcher is the North Karawang Tax Office (KPP), this study's population is the taxpayers of DGT Online users at the North Karawang Tax Office (KPP). This is done because the researchers were not allowed access to the information about the actual number of users of the North Karawang Tax Office (KPP), taking into account the research's cost and time. Samples were taken as many as 100 samples. This is as stated by Roscoe in (Sugiyono, 2009) that if the research will carry out multivariate analysis (correlation or multiple regression), then the number of sample members is at least 10 times the number of variables studied. This sample size is following the research conducted by Barnes and Vidgen (2001) in (Sanjaya, 2012) in measuring news websites' quality. The sample was selected purposively (judgment sampling) because the respondent must have the criteria of having used the DGT Online website. For effectiveness in the questionnaire, they were not asked about NPWP because the information about it was not important in the analysis.

3. Results and Discussion

Respondent Details

Respondents in this study were taxpayers who use DGT Online at KPP Karawang Utara. The sampling technique used in this study was the purposive (judgment sampling) method where the respondent must have the criteria of having used the DGT Online website. The data were collected by using a survey method, namely by giving an online questionnaire. Detailed information about the respondents in this study can be seen in Table 1.

Table 1 Details of Respondents

Respondents	Number of Respondents (people)	Percentage
Employees	88	88%
Entrepreneur	10	10%
Military	1	1%
Civil servant	1	1%
Total	100	100%

Respondent Characteristics

The general description of the respondents is obtained from the personal data contained in the questionnaire on the characteristics. This description includes gender, age, recent education, and profession. It is known that most of the respondents in this study were respondents who were in the age group under 30 years old, with a percentage level of 72%.

Research Variable

In this study, several variables were arranged to get a picture of the quality of DGT Online at the North Karawang Tax Office (KPP). The research variables are as follows:

Table 2 Definition of Researched Variable

Variable	Webqual 4.0 question
Usability	I Find the site easy to learn to operate
	My Interaction with the site is clear and understandable
	I find the site easy to navigate
	I find the site easy to use
	The site has an attractive appearance
	The design is appropriate to the type of site
	The site conveys a sense of competency
	DGT online website creates a positive experience for me
Information Quality	DGT online website Provides accurate information
	DGT online website provides believable information
	Provides timely information
	DGT online website application provides relevant information
	Provides easy to understand information
	Provides information at the right level of detail
	Presents the information in an appropriate format

Service Interaction Quality	DGT online website has a good reputation
	It feels safe to complete transactions
	Users feel safe personal information on the DGT Online web
	Creates a sense of personalization
	Conveys a sense of community
	Web DGT Online makes it easy to communicate with organizations
	The user is sure that the service will be delivered as promised
Overall	Overall view of the website

Validity Test

Priyatno (2014) in (Waluyo et al., 2018) reveals that to find out how valid the questions or statements given to respondents to reveal something are, we need to carry out a validity test first. The significance test was then carried out using r_{table} at the 0.05 significance level with a 2-tailed test. If the value is positive and r_{count} is greater than r_{table} then the item is declared valid and if r_{count} is smaller than r_{table} then it is declared invalid. From the calculation results obtained data that all variables have met the validity test requirements because they have r_{count} which is greater than r_{table} . Thus, all indicators in the variables study can be declared to be valid.

Reliability Test

Priyatno (2014) in (Waluyo et al., 2018) states that to get consistent or fixed measurements of the questionnaire given to respondents, a reliability test should be used. Thus, when the measurement is repeated, it will get similar results. To find out the reliability, the value with the Alpha model (Cronbach's Alpha) was used. If the Cronbach's Alpha (α) value is less than 0.6, it is declared not good, while the Cronbach's Alpha (α) value is between 0.6 and 0.7 then it is declared accepted and if the Cronbach's Alpha (α) value is more than 0.8 it is declared good (Priyatno, 2014). Based on the results of calculations, it can be seen that Cronbach's alpha obtained from the reliability test results is 0.963. It can be concluded that the reliability test results are stated as good.

Normality Test

The basic concept of the Kolmogorov Smirnov normality test is to compare the data distribution (which will test for normality) with the standard normal distribution. The standard normal distribution is data that have been transformed into a Z-Score and is assumed to be normal. Actually, the Kolmogorov Smirnov test is a test of the difference between the normality tested data and the standard normal data. The application of the Kolmogorov Smirnov test is that if the significance is below 0.05, it means that the data tested have a significant difference with standard normal data, meaning that the data is not normal (Nugroho et al., 2009). Based on the results of calculations, it was found that the normality test results get a significance test value of 0.463, which is greater than 0.05. It can be concluded that the data have a normal distribution.

Hypothesis Test T-Test

According to Iqbal (2015) in (Kurniawati et al., 2018), the purpose of the t-test or what is commonly called the regression coefficient test is to determine whether the parameters (regression coefficients and constants) are predicted to estimate the linear regression equation/model multiple is a suitable parameter or not. If the value of t_{count} is smaller than the degree of freedom (alpha) 0.05, it can be concluded that the independent variable t_{count} has a significant effect on the dependent variable. However, if the probability of t_{count} is greater than the degree of freedom of 0.05, it can be said that the independent variable does not significantly influence the dependent variable.

The T test is used to partially test the dependent variable's independent variable (Manik et al., 2017).

Based on the results of calculations, the usability variable result of the t_{count} is 4.164 which is higher than 1.985. So it can be concluded that there is an influence of Usability on the whole. concerning the information quality, the t_{count} value is $6.197 > 1.985$, so it concluded that there is an influence of information quality on the Overall and service. Last, the t_{count} interaction value was $4.561 > 1.985$, so it is concluded as an effect of service interaction on the whole. This shows that all the variables used in this study influence each other as a whole.

F-test

The F test aims to determine the relationship between the independent variable and the dependent variable. If the value of probability F_{count} is smaller than the degree of freedom 0.05, it can be said that the estimated regression model is feasible, but if the value is probability F_{count} is greater than the error rate of 0.05, it can be concluded that the estimated regression model is not feasible (Kurniawati et al., 2018). The F-test was carried out to test the effect of the independent variables together on the dependent variable (Manik et al., 2017). Based on the results of calculations using SPSS 24, the F-test results obtained is known to have a significant value toward the effect of Usability, Information Quality, and Service Interaction simultaneously on the whole with the value $0.00 < 0.05$. And it was found that the F_{count} is $175.594 >$ probability F_{table} 2.70, so it can be concluded that Usability, Information Quality, and Service Interaction have an effect simultaneously to the whole variables.

4. Conclusion

Based on the partial statistical test, the Usability variable generates the t_{count} value of $4.164 > 1.985$, Information Quality variable generates the t_{count} value of $6.197 > 1.985$, and Interaction Service variable generates the t_{count} value of $4.561 > 1.985$. This concludes that all variables used in this study influence entirely, whereas significant value for Usability, Information Quality and Service Interaction has the effect simultaneously on the whole variables. So that it can be concluded that Usability, Information Quality, and Service Interaction have an effect simultaneously on the whole variables.

The analysis result of DGT Online Website quality which focused on three dimensions using WebQual 4.0 indicates that DGT Online Website service quality has met the user criteria. It can be proven from the website usability, where taxpayers feel satisfied in doing payment on the website provided by DGT Online. Information quality that is available on the website has also helped the DGT online users. The feature is also provided to serve precise information. Moreover, the service quality offered by the website gives security for users in transaction so that it is able to fulfill DGT Online taxpayer's expectations.

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