ANALYSIS PERCEPTION OF USEFULLNES AND PERCEPTION OF SECURITY AND PRIVACY TO USE E-FILING

(A case Study onn Personal Taxpayers in Garut Tax Office)

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ABSTRACT

Problems that occur indicate that taxpayers feel the use of e-filing is less effective and in terms of usability of the system received by the user sometimes experience access that is less flexible, thus threatening data security of each taxpayer. The purpose of this study is to determine the effect of perception of usability and perception of security and privacy to the use of e-filing.

The method used in this research is descriptive and verifikatif method. Descriptive method is used to know the description of each dependent variable and independent. To know the effect of perception of usability and perception of security and privacy to the use of e-filing done statistical testing. Test statistic used is test of validity, reliability test, and hypothesis testing using software Smart PLS V.2.0.

The results of this study indicate that the perception of utility significantly affects the use of e-filing in Individual Taxpayers in Garut pratama tax office service of 7.96% and the perception of security and secrecy significantly affect the use of E-filing in Individual Taxpayers at the University Computer Indonesia Amounted to 37.97%.

Keywords: Perception of Use, Perception of Security and Privacy and Use of e-Filing.

INTRODUCTION

The development of information technology (it) is now a lot of benefit and ease on various aspects of business activities (Firmawan, 2009). IT refers to the technology used in conveying or processing information (Firmawan, 2009). the role of IT in various aspects of business can be understood as a technology that concentrates on system settings information with the use of a computer, IT can meet the information needs of business world with quick, timely, relevant, and accurate (according to Dewi, 2009).

As time goes by, technological developments have experienced progress, including the development of the technology of archives (Goddess, 2009). Technological advancements in the technology section, namely the existence of a new innovation in the process of archiving, namely electronic archive. According to Pratama (2008), an electronic archive of course more practical in nature and have a smaller risk levels (Winna Titis Sugihanti, 2011). Archival technology more sophisticated, namely electronic archives have been used by various agencies and institutions also businesses (Siti Rahayau, the gift of 2010:172). The electronic archive is also utilized by the Department of finance to document all arsip-arsipnya (Winna Titis Sugihanti, 2011).

In the field of taxation, especially at the offices of the Directorate General of Taxes has implemented an electronic archive (Goddess, 2009). The electronic archive is utilized by the Directorate General of Tax to document all arsip-arsipnya (winna Titis Sugihanti, 2011). This is a renewal in the tax system conducted by the Directorate General of taxes (the goddess, 2009). renewal in the tax system conducted by the Directorate General of Taxation that is none other than as part of a tax reform (tax reform), in particular the administration of taxation (the goddess, 2009). Breakthrough associated with the application of information technology in the activities of any taxation continues to be done in order to facilitate, increase and mengoptimalisasikan services to Taxpayers (Novarina, 2005).

Directorate General of taxes (X_ROBINFAN_X) aware of the advances in information technology have a lot of changing the paradigm and modern human behavior, so a variety of breakthroughs related to the application of information technology in the tax system continues to be done, the the demands will increase tax revenues pushed the Directorate General of taxes (X_ROBINFAN_X) continue to reform taxation in the form of completion against the policies of taxation and tax administration system so that the potential tax revenue which available can be charged optimally with respect to the principle of social justice and provide excellent service to tax payers (Iim Ibrahim Nur, 2009:35). Then the Director General of Taxation issued the decision of the Director General of Tax Number KEP-88/PJ./2004 dated May 14, 2004 (BN No. 7069 p. 4B) of the submission of the notice electronically (Novarina, 2005). On 24 January 2005, housed in the Office of the Presidency, the President of the Republic of Indonesia together with the Directorate General of Tax e-filing product launches or Electronic Filing System i.e. reporting systems/delivery of tax Letters Notification (SPT) electronically (e-Filing) is done through the on-line system of real time (Desmayanti, 2012). Letter of Notification (SPT) is the letter by Taxpayers (WP) is used to report a calculation and/or tax payments, tax

object, not the object and/or taxes and/or possessions and obligations (Rahman,2010).

In the decision of the Director General of Tax stated in the notice that submission by electronic Group (e-SPT) is done through the company service provider Application (Application Service Provider) appointed by the Director General of tax (Novarina, 2005). to further its settings then issued the regulations the Director General of Tax Number KEP-05/PJ./2005 dated 12 January 2005 about the procedures for submission of the notice electronically (e-Filing) through the company service providers Applications (ASP).

The e-filing service aims to provide reporting facilities SPT (Tax Notice) electronically (via the internet) to the taxpayer, so that tax payers private people can do from home or place of work, whereas the compulsory the tax agency can do so from the location of the Office or his business Novarina (2005). This will be able to help trim costs and time required by the Taxpayer to prepare, process and report on SPT (Tax Notice) to the tax office correctly and in a timely manner (the goddess, 2009). This means it will also provide support to the tax office in terms of the acceleration of the acceptance report of SPT (Tax Notice) and the streamlining of administrative activities, logging (also the accuracy of the data), distribution and archiving reports SPT (letter Tax notice) (Winaa Sugihanti, Titis 2011)

The behavior of Taxpayers may be represented by several basic perception for use as invalid constructs, namely: the perception of usefulness, ease of Perception, perception of security and confidentiality, the attitude toward the behavior, interests, and Behavior Behavior (Jogiyanto, 2012:114). Information systems keperilakuan learned how an organization should develop an information technology system to direct behavior-behaviors (behaviors) individual-an individual in interaction with information technology systems to help achieve their objectives (Jogiyanto, 2012:117).

The perception of usability is defined as a measure of where the use of a trusted technology will bring benefits to those who use it (Desmayanti,2012). The perception of usefulness against the intensity of the treatment in the use of e-filing mendifinisikan perception of usefulness as a measure of where the use of a technology in the trust will bring benefits to people who are memanfaatkanya (Wiyono, 2008). If the individual menginterprestasikan that e filing could benefit so directly tax payers will use the e-filing system, otherwise if individuals feel less believe it or don't know the benefits of the e-filing system, then the taxpayer would feel free to use it (Desmayanti, 2012).

The perception of Keamanaan and confidentiality is how powerful the device technology to maintain data confidentiality and keamaanan Taxpayers, this is related to the keamaanan of the data reported by the taxpayer that only the person concerned can to access the data. The intended information technology readiness is a set of information resources of the Organization, the role of its use, as well as the management of that run it are already competent in their field (Lisa Tamara, 2014).

This study refers to several previous studies. In a study done by Risal c. Y Laihad bhwa showed the perception of usefulness, ease and attitude behavior influence on the use of e-filing as well as Desmayanti (2012), showed that the perception of Usefulness and perception The security and confidentiality of positive effect against behavior in the use of e-filing. whereas the hassle effect negatively to the behavior in the use of e-filing. In addition, Wowor, dkk (2014) stated that the taxpayer acceptance behavior towards the e-Filing System may take the form of desire and use it in the future or for the taxpayers who have used e-Filing wished to continue its use. The results of the research show that the perception of the experience, perception of security and confidentiality significantly influential. The perception of speed has no effect significantly against the behavior of the use of e-Filing. Sugihanti (2011) stated that Ekspetasi performance, Ekspetasi effort and positive effect toward Volunteerism interest behavior use of e-filing, while complexity, experience, security and confidentiality, speed has no effect positive against the interest of the behavior of the use of e-filing.

Based on the background which has been described above, then the author is interested in conducting research with the title ***"ANALYSIS PERCEPTION OF USEFULLNES AND PERCEPTION OF SECURITY AND PRIVACY TO USE E-FILING"***

FORMULATION OF THE PROBLEM

1. How big is the influence the perception of usefulness against the intensity of the behavior in the use of e-filing?

2. How big is the influence the perception of security and confidentiality against the intensity of the behavior in the use of e-filing?

THE INTENT AND PURPOSE OF THE RESEARCH

The intent of the researchers carrying out research is to obtain and collect data and information in order to know how the perception of Usefulness and the perception of security and Confidentiality against the use of E-filing.

1. To find out how big the influence of perceptions of the usefulness of the use of e-filing.

2. To find out how much influence the perception of security and confidentiality against the use of e-filing.

LITERATURE REVIEW, A FRAMEWORK OF THOUGHT AND HYPOTHESIS

REVIEW OF THE LITERATURE

The perception

Sense perception according to Notoatmodjo (2010:92) are:
"The perception is the experience of objects, events, or the relationships obtained by summing up the information and interpret it".

The perception of usefulness

Understanding the perception of usefulness, according to Chen et al. (2011:165) are:
"Defining the perception of usefulness is the level at which individuals believe that the use of information systems or information technology will improve the living and work of its users."

Indicators Perceptions Of Usefullnes

According to Desmayanti (2012), an indicator of the perception of usefulness is as follows:
Indicators perceptions of usability include 3 things i.e. the performance improvements associated with increased performance, productivity, effectiveness and quality of work, make the job so much easier with regard to work carried out at any time, be faster, more prakis and more efficient and helpful with regards to time is not wasted, save costs and save paper.

The perception of security and privacy

Understanding the perception of security and confidentiality according to Ananda (2009:17) are:
"The perception of security and confidentiality that is individual belief that use of the information system that is safe, risk of loss of data or information is very small and the risk of theft is low and that matters relating to personal information the user is assured confidential, there is no third party who can know it ".

Indicators perceptions of security and Privacy

According to Ananda (2009:17), an indicator of the perception of usefulness is as follows:
1. secure
2. The risk of loss of data information small
3. The risk of theft is small
4. Guaranteed in strict confidence

Use e-filing

According to Gatot S.M. Faisal (2009:105), E-Filing is defined as follows:

"E-Filing is a way of delivery SUCH AS through online system (internet) by application service provider (ASP/Application Service Provider) appointed dantje User skills will affect in this online system, making it more reliable guarantees of confidentiality and security. The advantages of E-Filing is as follows:

1. Real time, 24 hours a day, seven days a week with the standard time EST; 2. Not too tied up with overdue reporting because there is a respite of 14 days; 3. Save the cost, time, and labor (economical) ".

Indicators of use of e-filing

According to Mc Leod. Et Al (2009:17), indicators of the use of E-filing is as follows:

1. The expertise of the users (Domain expertise)
2. confidentiality and Security Trust (Trust in security and Privacy)
3. Economical (Economic)

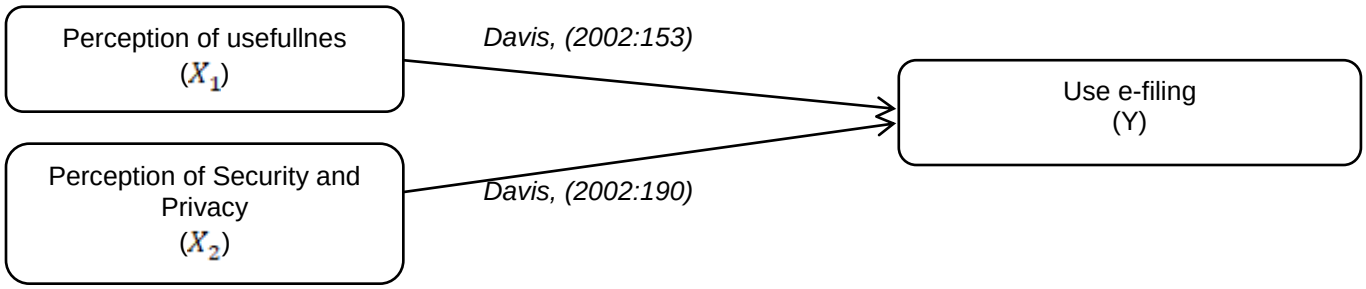
THE FRAMEWORK OF THOUGHT

The influence of perceptions of the usefulness of the use of e-filing

The theory of the Technology Acceptance Model (TAM) and Task Technology Fit (TTF) became the basis of the first hypothesis, namely the influence of perceptions of the usefulness of a system in terms of the e-filing system. The perception of usefulness on the theory of the Technology Acceptance Model (TAM) is the most dominant factor in influencing users determine the attitude in the use of a system or can be interpreted as determining individual intent on not using the system e-filing is perceived to provide positive benefits to the users then the taxpayer will use the system. This will determine which individuals intend or do not use e-filing in a sustainable way (2002:178 Davis).

The influence of perceptions of security and Confidentiality against the use of e-filing

Theory of Task Technology Fit (TTF) to base the interconnectedness of security and confidentiality on the use of the system in the meaning of e-filing. This is taken to mean that the security and confidentiality is an aspect that is in the e-filing system that affect the behavior of taxpayers as users in the use of a system. (Davis, 2002:190).



HYPOTHESIS

H1: perceptions of the usefulness of the effect on the use of e-filing.

H2: the perception of security and privacy to the use of e-filing.

WE RESEARCH

In conducting the research, the methods used in this research is descriptive method and verifikatif, i.e. research which is then processed and analyzed to drawn the conclusion.

Understanding descriptive research according to Supriati (2011:31) are:

"The research is descriptive research describing a symptom, events, events that occurred at the time now".

According to verifikatif research Masyhuri (2008:45) cited Umi Narimawati, et al. (2010:29) is as follows:

"The verifikatif Method is a method used for checking validity when described, to test a way with or without the improvements that have been implemented elsewhere with similar resolve problems with life".

Based on the explanations put forth the experts above, then it can be inferred the research mtode wear verifikatif descriptive and descriptive research method that is used to describe the results of the research, while research methods verifikatif is used to test the truth of theories and hypotheses that have been advanced as to the experts about the link between the perception of usefulness, the perception of security and confidentiality, and the use of e-filing.

According to Supriati (2011:38) suggests that:

"The object of research is the variable that was examined by researchers with respect to research done".

The unit of analysis in this study is on Research Center danKantor service tax pratama Arrowroot. As for the sense of unit analysis according to Sujoko S Efferin (2004:55) are:

"The Unit of analysis is the smallest unit of a research object desired by researchers as a classification of data collection".

According to Sugiyono (2010:8) explained that the analysis of the verifikatif is as follows:

"Research methods based on the philosophy of positivism, used for researching on population or a particular sample, data collection using the instruments of research, data analysis/statistics quantitative in nature, with the aim to test the a hypothesis that has been established ".

The population used in this research is 39,973 Taxpayer Private People registered to use e-filing in the Office of the Ministry of Taxes Pratama Arrowroot

the sample in this study is the tax payers Private People registered to use e-filing in the KPP Pratama Arrowroot as much as 100 taxpayers.

THE RESULTS OF THE RESEARCH AND THE DISCUSSION

RESEARCH RESULTS

Results of testing structural equation modelling approach to PLS do by looking at the results of the measurement model (outer model) and the results of the structural models (inner models) of the models examined.

Structural Model Testing (Inner Models)

The hypothesis in this study will be tested by using path coefficient and t-values are presented as follows:

Table 4.1
Coefficients of structural Lines and test Hypothesis Significance

(Path Coefficients)

Variable	***Structural Path Coefficient***	***Tcount***	***Rsquare***
Perception of usefullnes ---> use e-filing	*0,183*	*2,077608*	*45,92%*
Perception of security and privacy ---> use e-filing	*0,578*	*7,961000*	

Source: Data processed using the Smart software PLS

Table 4.2
Analysis Of The Coefficient Of Determination (R2)

Variable	*Structural Path Coefficient*	*Correlation with Y*	*T Count*	*Influence (%))*
Perception of usefullnes ---> use e-filing	*0,183*	*0,435*	*2,077608*	*7.96%*
Perception of security and privacy ---> use e-filing	*0,578*	*0,657*	*7,961000*	*37.97%*
Total Coefficient Of Determination (R2) (Simultaneous)				*45.94%*

Source: Data processed using the Smart software PLS

The explanation for the above table are as follows:

1. The perception of usefulness of contributing influence of 7.96% of the use of e-filing.

2. The perception of security and confidentiality contributed to the influence of 37.97% against the use of e-filing.

3. in the table above, looks value R Square obtained is amounting to 0.435 or 45.94%. The results showed that the perception of usefulness (X 1) and the perception of security and confidentiality (X 2) together provide the influence of 78.29% against the use of e-filing (Y), while as much as (1-R Square) 54.06% the rest is great the influence of contributions provided by other factors not examined (□) like understanding tax, taxpayer compliance, sense of security,trustandother.

HYPOTHESIS TESTING

The influence of Perceptions of usability (X 1) against the use of e-filing (Y) (Hypothesis 1)

H0: the perception of usefulness is not significant effect against the use of e-filing
HA: the perception of usefulness of significant effect against the use of e-filing
Level of significance (□) used is 0.05 or 5%
Decision-making criteria:

1. Reject Ho and thank Ha if the value t calculate the critical t >
2. Accept reject Ho and Ha if the value t calculate the critical t <

Table 4.3
T test the perception of usefulness (X 1) against the use of e-filing (Y)

Variable	*Path Coefficient*	*t statistics*	*critical t*	*Description*	*Conclusion*
X_1 -> Y	*0.183*	*2,077*	*1.984*	*Ho ditolak*	*Signifikan*

Source: Data processed using the Smart software PLS

Based on the above table, the value of tstatistik for the variable X 1 2,007 acquired for that value to be greater than 1,984, so it can be inferred that H0 is rejected and accepted Ha, it means that the perception of usefulness is proven influential significantly to The use of e-filing with the contributions of the influence of the town of 7,96 %.

influence of perceptions of security and confidentiality (X 2) against the use of e-filing (Y) (Hypothesis 2)

H0: the perception of security and confidentiality are not significant effect against the use of e-filing.

HA: the perception of security and secrecy of significant effect against the use of e-filing.

Level of significance (□) used is 0.05 or 5%

Decision-making criteria:

1. Reject Ho and thank Ha if the value t calculate the critical t >

2. Accept reject Ho and Ha if the value t calculate the critical t <

Tabel 4.4
T test the perception of security and privacy (X 2) against the use of e-filing (Y)

Variable	*Path Coefficient*	*t statistics*	*critical t*	*Description*	*Conclusion*
X_2 -> Y	*0,578*	*7,961*	*1.984*	*Ho ditolak*	*Signifikan*

Sumber: Data diolah menggunakan software PLS

Based on the above table, the value of tstatistik for the variable X 2 acquired for 7,961 values greater than 1,984 so it can be inferred that H0 is rejected and accepted Ha, meaning that the perception of security and secrecy proved to be influential significantly to the use of e-filing with the contributions of the influence of 37.97%.

DISCUSSION

An analysis of the perceptions to the usefulness of the use e-filing

Based on the results of the study showed that there was significant influence between the perceptions of the usefulness of the use of e-filing, the magnitude of the influence of perceptions of the usefulness of the use of the e-filing of 7.96% while the rest of 92.04% on the influence of other variables such as understanding the taxpayer, taxpayer compliance and others. The relationship between the perception of usefulness and use of e-filing is positive that if the perception of increased usability berart then use of e-filing would be. So it can be inferred that there is influence between the perception of usefulness and use of e-filing and showed that perceptions of the usefulness of the better it will be followed by the better also the use of e-filing.

This answer to the phenomenon about the perception of usefulness of the use of e-filing expressed by (Bambang Brodjonegoro P. S,2016) Taxpayers who use the e-filing has not yet learned about the use of e-filing in karenakan ability of Taxpayers to using the e-filing are still minimal, so it is assumed that this is not at all effective or beneficial for the Taxpayer

This is according to what researchers find in the field through improved performance indicators of 69.40% can be interpreted in either category, but there is still a gap of 30.60%. That means there are still weaknesses or deficiencies in performance improvement. And indicators over 75.00% effectiveness indicators can be interpreted in a category is good enough, but there is still a gap of 25.00%. Which means there is still there is still weakness in productivity and effectiveness, and then over the quality of the results indicators work 64.80% can be interpreted in a category is good enough, but there is still a gap of 35.20%. Which means there is still there is still weakness in the quality of the work.

The results of this study provide empirical evidence that perceptions of the usefulness of the positive effect of the use of e-filing, showed that when the perception of the usefulness of a system can be accepted or not. The taxpayer contended that e-filing will be useful and beneficial for them cause they're reporting in the SPT are interested in using it.

The results of this research in line with the results of the research (Risal c. Y Lainhad, 2015) in her research stated perception of usability in a positive and significant effect of the use of e-filing. This shows that the perception of usefulness is the benefit perception is defined as a measure of where individuals believe the use of a technology system provides benefits to those who use it, the greater the benefits the many are using the system.

An analysis of the perceptions of security and privacy to the use e-filing

Based on the results of the study showed that there was significant influence between the perception of security and confidentiality against the use of e-filing, the magnitude of the influence the perception of security and confidentiality against the use of the e-filing of 37.97% While the rest of 62.03% influence other variables such as the understanding of the taxpayer, the taxpayer's confidence and others. The relationship between the perception of security and confidentiality and the use of e-filing is positive that if the security perceptions and berart confidentiality increases then the use of e-filing would be. So it can be inferred that there is influence between the perception of security and confidentiality and the use of e-filing and showed that the perception of security and secrecy of the better it will be followed by the better also the use of e-filing.

This answer to the phenomenon about the perception of security against the use of e-filing expressed by (Budi Sulistyo, 2016), namely the existence of a disclaimer that NOOBS UNITED is not responsible for the misuse of data or information belonging to the taxpayer as due to the use of applications that are not official application supplied dantje The existence of potential demands to Ditjen Tax because fill in the e-filing of false accounts thereby reducing the level of trust the community against the tax and reducing interest Ditjen taxpayer will use e-filing. Similarly, according to the society's e-filing in Indonesia did not yet have laws governing the invitation in full on about the information and transactions conducted electronically, maybe just a little bit of the Act ITE that have not been from the word protect taxpayer data. Thus reducing the interest of taxpayers to use e-filing

This is according to what researchers find in the field through indicators safe with percentage of 72.40% can be interpreted in a category is good enough, but there is a gap of 27.60%. That means there are still weaknesses or deficiencies in security. Resikko indicator missing data with

small percentage of 68.00% can be interpreted in a category is good enough, but there is still a gap of 32.00%, meaning that there are still weaknesses or deficiencies in the small risk of data loss. Indicator of the risk of data theft by a small percentage of 61.00% can be interpreted in a category is good enough, but there is still a gap of 39.00%, meaning that there are still weaknesses or deficiencies in the small risk of data theft. And the indicator is ensured in strict confidence with the percentage of 65.80% can be interpreted in a category is good enough, but there is a gap of 34.20%. That means there are still weaknesses or deficiencies in the information security assurance.

The results of this study provide empirical evidence that perceptions of security and secrecy of the positive effect of the use of e-filing, where the higher the perception of security and confidentiality higher then who are using e-filing will feel secure and trust to use e-filing as the reporting of taxes.

The results of this research in line with the results of the research (Lisa Tamara, 2014) in his research stating that the perception of the security and confidentiality of the positive effect of the use of e-filing. This shows the Keamanaan and confidentiality question is how strong the device technology to maintain data confidentiality and keamaanan Taxpayers, this relates to the security of the data reported by the taxpayer that only people who concerned are able to access such data so that tax payers will use the system on an ongoing basis.

CONCLUSION

Based on the results of research and discussion chapters I up to chapter IV concerning the analysis of the perception of usefulness and the perception of security and confidentiality against the use of e-filing at Tax Service Office Pratama Arrowroot, then the author draws a conclusion as follows:

1. The perception of usefulness of significant effect against the use of e-filing at Tax Service Office Pratama Arrowroot, and have a positive direction where the perception of usefulness increases in the use of e-filing will experience increased, research results shows are in the category of good but not yet at the maximum, it is still indicated weakness in the quality of the work.

2. Perceptions of the security and confidentiality of significant effect against the use of e-filing at Tax Service Office Pratama Arrowroot, and have a positive direction where the perception of security and confidentiality on the rise will increase the effectiveness of e-filing in its use, the results showed was in a category is good enough, it is still indicated weakness in the small risk of data theft.

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