INFLUENCE OF INFORMATION TECHNOLOGY AND PERCEPTION OF USE USEFULLNESS TO E-FILING USE
(Case Study In Individual Taxpayer at University Computer Indonesia Bandung)

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ABSTRACT

The phenomenon occurs in Taxpayers at the University Computer Indonesia is still a lot of complaints taxpayers who use E-filing, especially the problem of information that has not been accurate and not yet optimal in the productivity of charging. Based on the phenomenon, the purpose of this research is to know how the influence of information technology and the perception of the use of E-filing.

This research uses descriptive and inferential method. The sample used as many as 67 people taxpayers E-filing users at the University Computer Indonesia Bandung with simple random sampling technique. The method of analysis in this study using SEM-PLS.

The results show that Information Technology has an E-filling effect, with the effect of 11.42%. In addition, the influence of Perceptions of Effectiveness also gives a significant effect on the use of E-filing, with the effect of 19.53%.

Keyword: Information Technology, Perception of Utilization, Use of E-filing, Good Governance

I. Preliminary

1.1 Background Research

The Directorate General of Taxation (DGT) realizes advances in information technology have greatly altered the paradigm and *modern* human behavior, so many breakthroughs associated with the application of information technology in the tax system continues to be done (IIM Ibrahim Nur, 2009: 35). DJP to modernize the tax system in order to improve the quality of tax services, the main requirement to be met in the tax administration reform is simplification of the tax system, so that the tax administration can be managed as effectively and efficiently as possible, especially in a country with the level of compliance is relatively low such as in Indonesia (Setiyaji and Amir , 2005).

Era of this globalization of tax services provided also supports the modernization of the development and application of information systems (Siti Kurnia Rahayu, 2010: 131). It is expected that the future of DJP with modern tax administration system will be supported by competency-based and performance-based HR system (Siti Kurnia Rahayu, 2010: 114). Tax modernization through service taxation based technology information that right use is Wrong one solution that can not only provide fast, quality, and reliable, but also supports the creation of simplifying the tax system and help the realization of *good governance* (Gita Gowinda Kirana, 2010: 2). Fundamental changes related to tax modernization occurred in early 2005, namely the implementation of the type of service to the new taxpayer in the context of the delivery of the notification and submission of annual renewal notices via electronic mail *(E-Filing)* (Ruth, 2009).

E-filing is a way to deliver returns through the system *online* and in *real time,* taxpayers can submit tax returns electronically through a service provider application *(Application Service Provider),* which has been designated DJP as a company that can deliver SPT submission electronically (Siti Kurnia Rahayu 2010 : 132). Products *E-Filing* service aims to answer and respond to the growing need for taxpayer community scattered throughout Indonesia will be a good level of tax services, fast, accurate, and reduce the burden on the administrative process of tax reports (Gita Gowinda Kirana, 2010: 4). *E-filing* was instrumental in minimizing inaccuracies State Receipt Module (MPN) (Wiyono, 2008). The main purpose of the reporting *of e-filing* is to cut the cost and time taxpayer for preparing, processing and reporting Tax (SPT) to the Tax Office (KPP) correctly and timely (Dewi Ratih, 2009).

A phenomenon that occurs on the use *of e-filing* that is, taxpayers complain of difficulties accessing the e-filing facility, for example when they are going to access EFIN *(Electronic Filing Identification Number)* (Mekar Satria Utama, 2016)

Internet technology gives a considerable influence on the development of world information, it took a long time to get the world information about the incident, but now information about the events that occurred spread quickly (Gita Gowinda, 2010). One of the factors that affect the implementation steps form an internet-based tax services and *full automation* is the understanding of the public on the internet technology by implementing *e-taxation system,* one of which is *e-filing* (IIM Imbrahim Nur, 2009: 35).

The use of *e-filing* is done intended that the taxpayer obtain facilities to meet its obligations, so that the fulfillment of tax obligations can be more easily implemented and aim to create a more orderly tax administration and transparency can be achieved (Dewi Ratih, 2009). Dewi Ratih (2009) also revealed that the main purpose of the reporting *of e-filing* is to cut the cost and time taxpayers to prepare, process and submits (SPT) to the Tax Office (KPP) is correct and timely.

The phenomenon happens, taxpayers are still concerns using *E-filing* time of filing (SPT) Annual in large quantities, the main issue at any time if the internet in an *error* or *down* and access is less flexible allowing the data they enter is not recorded, missing and were not included in the *database of* the Directorate General of Taxation (DGT) so threatening data security of each taxpayer (Mekar Satria Utama Director of Counseling Services and Public Relations, 2016).
Perception determines the usefulness of the use of this system can be accepted or not, taxpayers assume that *E-filing* will benefit submits (SPT) cause they are interested in using (Nurul, 2012). The greater the connection they use it the greater the intensity of users in using the information system. Likewise will happen if the taxpayer considers *E-filing* is not useful for him in terms submits (SPT), then that will happen is the taxpayer be unwilling to use *E-filing.* This resulted in a decrease in the intensity of the use of *E-filing* by pengguna.Jadi perception of the usefulness of a factor having a major influence on the use of *E-filing* (Adamshon and Shine, 2003; Wiliarni, 2009).

Research from (Wiyono, 2008) mentions that the perception of usefulness or usefulness of perception related to the use of *e-filing.* That the taxpayer perceives that *E-filing* is also very lucrative taxpayer among other benefits the taxpayer submits (SPT) with annual costs tend to be cheaper than manually.

In addition, according to (Noviandhini, 2012), (Desmiyanti, 2012), (Laihad, 2013) against taxpayers who have tried or use *E-filing* in Indonesia shows that the perceptions of the usefulness of the results signiftikan effect on the use of *E-filing.*

The phenomenon of the individual taxpayer in the University Computer Indonesia (UNIKOM), ie, there are still many complaints taxpayers who are reluctant to use *e-filing,* especially problems resulting information is not accurate (accuracy). Plus the Taxpayer feel *E-filing* is not optimal in the productivity of the filling. (Puji Astuti Staff Tax Center University Computer Indonesia, 2017)

Based on the background described above, the authors are interested in doing a study entitled **"The Effect of Perceived Usefulness of Information Technology and Against Use of *E-Filing".***

1.2 Formulation of the problem

In accordance with the background mentioned above, the authors try to formulate the issues to be discussed in this study are as follows:

1. How big is the influence of information technology on the use of *e-filing?*
2. How much influence the perception of the usefulness of the use of *e-filing?*

1.3 Research Objectives And Purposes

1.3.1 Research Objectives

The purpose of this study was to determine and test a prediction revelation that connects *the independent variable* on the *dependent variable* is the perception of information technology and the usefulness of the use of *e-filing.*

1.3.2 Research purposes

The purpose of this research is, as follows:

1. To find out how big the influence of information technology on the use of *e-filing?*
2. To determine how much influence the perception of the usefulness of the use of *e-filing?*

1.4 Usefulness Research

1.4.1 Practical Usefulness

The results of this study are expected to solve problems that occur on the usefulness or usefulness of *E-Filing* and problems on *E-Filing* of information technology. Based on the theory that built and empirical evidence produced, then the phenomenon on information technology Taxpayers *E-Filing* users can be increased by improving the usefulness of the information technology and *E-Filing.*

1.4.2 Academic Uses

The results of this study as a reaffirmation of the theories and the results of prior research and are expected to show that the use of *E-filing* optimal influenced by a good information technology and perception of usefulness is high, and for the development of the science related to information technology and the perception of the usefulness of the use of *E-filing.*

II. Literature Review, Framework for Thinking and Hypotheses

2.1 Literature review

2.1.1 Information Technology

Understanding Information Technology by Isaac (2008: 87) is: Information technology is the result of human engineering of the process of delivering information from the sender to the recipient so that information delivery will be faster, wider spread, and longer storage.

According to Davis (1989: 319-340) the indicators used in this study are:

1. Easy to learn *(ease of learn)*
2. Easy to use *(ease to use)*

2.1.2 Perception of Usefullness

Understanding Perceptions of Usefullness according to Jalaludin Rachmat (2011: 85) are: Perceptions of Benefit is the value of the function of an object or information that can help simplify, alleviate work, increase productivity and effectiveness.

According to Jalaludin Rachmat (2011: 85), Venkatesh and Davis (2000: 201) the indicators used in this study are:

1. Lighten Jobs
2. Improve the effectiveness of performance and benefit the individual

2.1.3 The use of *E-filing*

Understanding *E-filing* according to Siti Kurnia Rahayu (2013: 132) are: *E-filing* is a way of delivering tax returns through *online* and *realtime.* Taxpayers may submit tax returns electronically through an application service provider (a *breakers are service provider)* that has been designated by the DGT as a company that can distribute the electronic submission of tax returns.

According to Lai et al. (2005: 93) and Hendi Haryadi (2009: 53) indicators used in this study are:

1. Interests Usage *(Usage Intention)*
2. Extensive availability and flexible access.

2.2 Framework

2.2.1 The Effect of Information Technology Against Use of *E-filing*

According to Ramesh Behl (2009: 12), which states that the information technology means to support an information system *(E-filing).* Information Technology provides an effective and efficient means to store processing and disseminate information to support an information system required quality information technology. According Krismiaji (2010: 11) Revolution in the field of technology, especially information technology, which is now being and will still take place, will directly affect the accounting information system used by various organizations.

In research Fitri Amalia (2016), Reza Kharismawan (2016) on the taxpayer have tried or uss *E-filing* in Indonesia shows the results that affect the use of Information Technology *E-filing.*

2.2.2 The Effect of Perceived Usefulness Of The use of *E-filing*

According Nufransa Wira Sakti (2015: 10), Perception infrastructure utilization of information system applications such as *e-filing* makes all the implementation of the tax liability becomes easier, cheaper, and practical so as to increase the interest Taxpayers using *e-filing system.* According Wiyono (2008) that the perception of usefulness or usefulness of perception related to the use of *e-filing.* That the taxpayer perceives that *e-filing* provides benefits to the increased interest in the taxpayer will continue to use *e-filing* and an outline that *e-filing* is also very lucrative taxpayer among other benefits the taxpayer in the reporting of SPT with costs tend to be cheaper than manually.

It is also supported by previous studies conducted by Ivana Lie and Arja Sadjiarto (2013) and Yi-Sun Wang (2002), which examines the influence of the perception of the usefulness of the use of *e-filing* on the individual taxpayer stated that the perception of the usefulness of an effect on the use of *E- filing.*

2.3 Hypothesis

Based on the framework that has been described above, the authors hypothesized that:

H_1 : Information Technology affect the use of *e-filing.*

H_2: Perceived Usefulness of an effect on the use of *e-filing.*

III. Research methods

3.1 Research methods

According to Arikunto (2013: 203) the definition of research methods is the way used by researchers in collecting research data. The research method used in this research is descriptive research method and verification method. The aim is a descriptive study provides an overview of the influence of Information Technology, Perceived Usefulness to the use of *e-filing.*

The verification method used to test this hypothesis using a statistical test that Structural Equation Model *(Structural Equation Model* / SEM) based on *the variance,* or better known as *Partial Least Square* (PLS). Consideration of using this model, because of its ability to measure constructs through its indicators as well as analyzing indicator variables, latent variables, and measurement errors.

The object of research is something that became a concern in a research, the object of this study became the target in research to get answers or solutions of the problems that occur. Unit analysis used in this study is at the University Computer Indonesia located at Jalan Dipatiukur No.112-116 , Bandung West Java.

The unit of observation in this study is a questionnaire that is filled by Individual Taxpayer at University Computer Indonesia Bandung.

3.2 Operational Variables

According Umi Narimawati (2010: 31) Operational definition Variables are:

"Operationalization of variables is certainly necessary to determine the type, indicator, and scale of the relevant variables in the study, so that hypothesis testing with statistical tools can be done correctly with the title of research". Scale used in this study is ordinal scale with the aim to provide information in the form of value on the answer. These variables are measured by a measuring instrument in the form of ordinal scale questionnaire which qualifies the statements of type *rating scale.*

3.3 Resources and Data Collection Techniques

Sources of data used in this study is primary data, because researchers collect their own data required sourced directly from the first object to be researched.

Primary data in this study is the result of responses to questionnaires filled out by respondent. Respondent of this research is the individual taxpayer who uses *E-filing* at the University Computer Indonesia.

3.4 Population, Sample and Place of Study Time

3.4.1 Population

The target population in this study is the individual taxpayer User *E-filing* at the University Computer Indonesia. The rationale for *setting* research at the University Computer Indonesia is because the research is more focused on the behavior of the individual taxpayer acceptance of the use of *E-filing* and want to know the effectiveness of the use of *E-filing* at the University Computer Indonesia.

3.4.2 Sample

Determination of the sample using the formula *Slovin* in Umi Narimawati (2010: 38) is as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Source: Umi Narimawati, 2010: 38

Information

n = Number of samples

N = Total Population

e^2 = Percent Allowance for inability due to sampling error in the study.

The precision used in social science research is 1%, 5%, 10%. The precision used in this study was taken e = 10%.

Based on the above formula, it can be known that the sample will be taken in this study through the following calculations:

$$n = \frac{202}{(1 + 202\ x\ 0{,}1^2)}$$

$$n = \frac{202}{3{,}02}$$

$$n = 66{,}88$$

$$n = 67$$

Source: Processed data

Based on the sample calculations above, the number of samples taken author in this research are as many as 67 individual taxpayers users *E-filing* at the University Computer Indonesia Bandung. Distribution questionnaire on the respondents randomly chosen.

3.4.3 Place and time of research

To obtain data and information relating to the problem under study, the authors conducted a study at the University Computer Indonesia Bandung located at Jalan Dipatiukur No. 112-116, Bandung City, West Java 40132. The implementation time of this research during March 2017 until August 2017.

3.5 Method of collecting data

3.5.1 Validity test

According Ghozali (2013: 52-59) to measure the validity can be done by doing the correlation between the score of questions with the total score of constructs or variables. Validity indicates the extent to which the gauge is able to measure what it wants to measure. The results of the study are valid if there is similarity between the data collected with the actual data occurred on the object under study. Test the validity of this research is to describe the variables of Information Technology *($X_{1)}$,* Perceived Usefulness *($X_{2)}$* and the use of *E-filing (Y).* The value of respondents' answers is measured using the correlation coefficient, ie through the correlation value of each item statement with the total grains of other statements. The statement item is valid if it has correlation coefficient value greater than or equal to 0.05.

Correlation technique used is the *Spearman* correlation techniques. The formula of *Spearman* correlation is as follows:

$$r = 1 - \frac{6.D_2}{N\,(N_2-1)}$$

Sumber: Agus Purwoto (2007:52)

Information:
r: *Spearman* correlation coefficient
D: Difference scores between two variables
N: Number of subjects in a variable

3.5.2 Test of Reliability

According Sugiono (2012: 131) reliability test carried out to test the reliability and trust of disclosure of data. The method used to test reliability is *Split Half Method (Spearman-Brown Correlation)* or Engineering Belah Dua. This method calculates the reliability by giving tests on a number of subjects and then the test results are divided into two parts equal to the following formula:

$$ri = \frac{2rb}{1+rb}$$

Sumber: Sugiyono (2012:131)

Information:
ri: Internal reliability of all items
rb: Correlation between the first and second hemispheres

In this test, researchers measured reliable a variable by looking at the *Cronbach Alpha* significance used is greater than 0.70. A construct or a variable is said to be reliable if the value *of Cronbach Alpha*> 0.70 (Ghozali, 2013: 48).

3.6 Data analysis method

According to Umi Narimawati, et al (2010: 41), the method of analysis is defined as follows:

"The method of analysis is the process of finding a process and systematically compile data that has been obtained from field observations, and documentation by organizing data into categories, describing into units, synthesizing, arranging into patterns, choosing which is more important and which will be learned, and make conclusions so easily understood by ourselves and others ".

In the implementation of this research using descriptive and verification type or tool.

3.6.1 Data Analysis With Descriptive Method

According to Umi Narimawati, et al. (2010: 41) the steps taken are as follows:

1. Each indicator is considered respondents, classified in five *alternative* answers using ordinal scale which describe rank answers.
2. Calculated total score of each variable / subvariabel = total score of all indicator variables for all respondents.
3. Calculated score of each variable / subvariabel = the average of the total score.
4. To describe the respondent's answer, also used descriptive statistics such as frequency distribution and display in the form of tables or graphs.
5. To answer the description of each of these research variables, the following research criteria are used:

$$\text{Skor Total} = \frac{Skor\ Aktual}{Skor\ Ideal}\ X\ 100\%$$

Information:
1. The actual score is the answer of all respondents on the questionnaire that has been submitted.
2. Ideal score is the highest score or weight or all respondents are assumed to choose the answer with the highest score.

Explanation of the actual score weight score can be seen in the following table:

3.6.2 Data Analysis with Verifikatif Method

According to Imam Ghozali (2013: 1) methods *Partial Least Square* (PLS) as follows:

"Model-based strukturan *variance* equation (PLS) was able to describe the latent variables (not measured directly) and measured using indicators *(manifest variables)".*

The author uses *Partial Least Square* (PLS) on the grounds that the variables used in this study is the latent variables (not measured directly) that can be measured by the indicators *(manifest variables),* and together involves a high degree of measurement error *(error).* So the authors can analyze in detail the indicators of latent variables that reflect the strongest and weakest latent variables that include the degree of error.

Testing with *partial least square* (PLS) was applied to obtain the results of processing that can achieve the purpose of research and study prove the hypothesis, with the following steps:

1) Designing Measurement Models
2) Designing Structural Models
3) Build Line Charts

Picture 3.1
Diagram Of The Path Of Relationships Between Research Variables

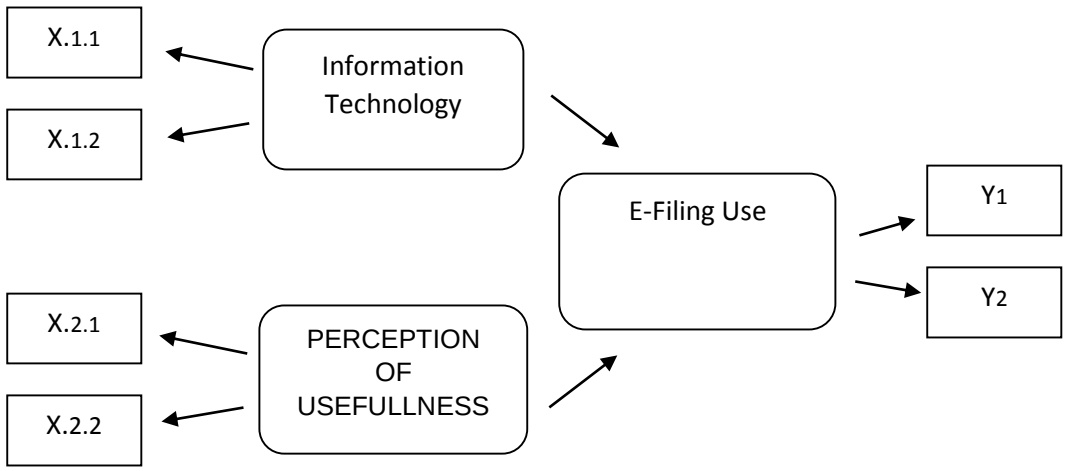


Table 3.3
Symbol statistics for indicators and variables Examined

Lambang	Indikator	Lambang	Variabel
X.1.1	Make work easier	ξ1	Information Technology
X.1.2	Work Faster		
X.2.1	Improve the performance of the work	ξ2	Perception Of Usefulness
X.2.2	Useful for individuals		

Y1	The availability of a broad and flexible access	η	E-filing Use
Y2	Comprehensive security		

3.6.3 Hypothesis testing

According to M. Iqbal Hasan (2013: 54), "Hypothesis Testing is a procedure that will produce a decision, namely the decision to accept or reject the hypothesis". Hypothesis is an important part in a research, because with the hypothesis, research becomes more directed. Hypothesis can be used as a guide to further investigation. Therefore, the hypothesis must be tested truth through statistical test.

To find significant or not, then used a *probability* of 5% (α = 0.05).

1. If sig> ά (0, 05), then H0 rejected H1 accepted.
2. If sig <ά (0, 05), then H0 rejected H1 accepted.

To draw the reception area and the rejection then do a comparison between t-hitungdengan t-tab with the criteria as follows:

a. If t ≥ t table then Ho is in the region of rejection, it means Ha acceptable means between variables X and Y no effect.
b. If t ≤ t table then Ho is in the reception area, means Ha denied means between variables X and Y had no effect.
c. t_{count}, searched with t calculation formula, and
d. t_{tabel}, sought in $t_{student}$ distribution table with the following conditions, α = 0.05 and df = (nk-1).

IV. Research Results and Discussion

4.1 Research result

In this chapter, the researcher will describe the results of research on the influence of information technology and the perception of the usefulness of the use of *e-filing.*

4.1.1 Descriptive Analysis Results

Descriptive analysis aims to look at the picture of the results of research on information technology, the usefulness and the use of *e-filing,* the samples are 67 respondents.

4.1.1.1 Overview of Information Technology (X_1)

Overall Information Technology variables have a total percentage score of 1429 (71.09%) are at intervals of 68.01% -84%. It can be concluded that the variable is in the category of Information Technology is good, there is still a *gap* of 28.91% stated that the application of information technology is something that is not easy and difficult to learn.

4.1.1.2 Overview of Perceived Usefulness picture (X_2)

Overall Perception Variables of Utilization has a total percentage score of 1429 (71.09%) is at the interval of 68.01% -84%. It can be concluded that the perception variable Usefulness be in either category, there remains a *gap* of 28.91% said that the perception of the taxpayer against the benefits of *e-filing* has not felt the benefit maximally.

4.1.1.3 Overview of *E-filing* (Y)

Overall variable use of *e-filing* has a total percentage score of 1429 (71.09%) were in the interval 68.01% -84%. It can be concluded that the variable use of *e-filing* are in either category, there remains a *gap* of 28.91%, which states that the use of e-filing by the taxpayer is not in use to the fullest.

4.1.2 Results of Verification Analysis

Verification analysis is used to test hypotheses based on the calculation statistic. Hypothesis conceptual proposed is the influence of information technology and the usefulness of the use of *E-filing* statistics .This method used to test the conceptual hypothesis is *Structural Equation Modeling* (SEM) approach *Partial Least Square* (PLS).

4.1.2.1 Variable Measurement Technique of Information Technology

Values for the latent variables *Composite Reliability* of Information Technology at 0.943. The values obtained show the suitability level indicator in the form of latent variables constructs

Information Technology at 0.943 in scale 0 - 1. The *average variance extracted* value of 0.892 indicates that 89.2% of the information contained on the manifest variables (both indicators) can be reflected through latent variables Technology Information. Among the two indicators, X1.1 is strongest in reflecting the latent variable of Information Technology.

4.1.2.2 Measurement Variable Model Perception Utilization

Value *Composite Reliability* for latent variables Perceived Usefulness of 0.914. The values obtained show the suitability level indicators in forming latent constructs Perceived Usefulness variable of 0.914 on a scale of 0 - 1. The *average variance extracted* value of 0.841 indicates that 84.1% of the information contained on the manifest variables (both indicators) can be reflected through latent variables Perceived Usefulness. Among the two indicators, the indicators improve the effectiveness of performance and benefit the individual (X2.2) most strongly in reflecting the latent variables of Perceptions of Effectiveness.

4.1.2.3 Variable Measurement Model of *E-filing*

Value *Composite Reliability* for latent variable use of e-filing at 0.886. The values obtained show the suitability level indicators in forming latent constructs variable use of e-filing of 0.886 in a scale of 0 - 1. The value of *average variance extracted* of 0,795 showed that 79.5% of the information contained in the manifest variables (both indicators) can be reflected through the use of latent variables e-filing. Among the two indicators, broad availability indicators and flexible access (Y1) are strongest in reflecting latent variables. Use of e-filing.

4.1.2.4 Hypothesis testing

Judging $_{t}$ value variable Information Technology (2767) is greater than $_{\text{the critical}}$ t (1997) and is in the region of rejection. Because the value of $_{t}$ is greater than t $_{\text{critical,}}$ then the error rate of 5% was decided to reject Ho so that H1 is accepted. So based on test results can be concluded that Information Technology significant effect on the use of e-filing. Direct Information Technology gives 11.42% influence on the use of e-filing. Judging $_{t}$ value Perceived Usefulness variable (3.080) is greater than $_{\text{the critical}}$ t (1997) and is in the region of rejection. Because the value of $_{t}$ is greater than t $_{\text{critical,}}$ then the error rate of 5% was decided to reject Ho so that H1 is accepted. So based on the test results can be concluded that Perceptions of Effectiveness significantly influence the use of e-filing. The Perception Perceptions directly influence 19.53% on the use of e-filing.

4.2 Discussion

4.2.1 The Effect of Information Technology Against Use of *E-filing*

The results of testing the first hypothesis of Information Technology have a significant effect on Use of E-filling, which shows that information technology tends to be followed by better use of E-filling. This is supported by testing the hypothesis that shows H0 is in the region of rejection then H $_{0\text{ is}}$ rejected. In addition to the direct impact of Information Technology by 11.42% against the use of *e-filing* at the University Computer Indonesia.

The phenomena that occur in the field according to Bloom Satria Utama as Director of Counseling Services and Public Relations that the taxpayer complained of having trouble accessing the e-filing facility, for example when they are going to access EFIN *(Electronic Filing Identification Number)* (Mekar Satria Utama, 2016). This is consistent with what the researchers found in the field, namely through indicators Easy To Use *(Ease to Use)* there *was* a *gap* of 28.16%.

The result of the field research, information technology influenced by 11.42% against the use of *e-filing* with a correlation value of 0.338, which means that information technology gives the effect of a low (weak) positive direction against the use of *e-filing* at the University Computer Indonesia. Directions positive relationship with the use of information technology *e-filing* shows that more and better information technology will be followed with interest in the use *of e-filing* are good also. The major effect means that information technology is proven to affect the use of *e-filing* taxpayer in the University Computer Indonesia.

The study provides empirical evidence that information technology affects the use of *e-filing,* which is getting better information technology will increase the interest in the use *of e-filing* at the University Computer Indonesia (UNIKOM).

The results of this study are in line with the theory according to (Krismiaji, 2010: 11), the revolution in the field of technology, especially information technology, which is now being and will still take place, will directly affect the accounting information system used by various organizations.

The results of this study are also consistent with research conducted by Fitri Amalia (2016) said in a study that information technology is a significant effect on the use of *e-filing* .

4.2.2 Effect of Perceived Usefulness Of The use of *E-filing*

Results Perceived Usefulness of hypothesis testing both significant effect on the use of e-filing, which indicates that the increase in the perception of the usefulness tends to be followed by the use of E-filing is getting better. This is supported by testing the hypothesis that indicates that H0 is in the region of rejection then H_0 is rejected. Besides directly Perceived Usefulness give effect to the use of *e-filing* at the University Computer Indonesia.

The phenomena that occur in the field according to Puji Astuti as staff Tax Center University Computer Indonesia are still many complaints taxpayers who are reluctant to use *e-filing* , especially problems resulting information is not accurate (accuracy). Plus the Taxpayer feel *E-filing* is not optimal in the productivity of the filling. (Puji Astuti, 2017). This is consistent with what the researchers found in the field, namely through improving indicators Effectiveness and Benefit Individuals are *gap* amounted to 28.51%.

The results of the field study, Perceived Usefulness of influential 19.53% against the use of *e-filing* with a correlation value of 0.442, which means perception Kebermafaatan giving effect was (moderately) positive direction against the use of *e-filing* at the University Computer Indonesia. Directions positive relationship with the perception of the usefulness of the use of *e-filing* shows that kebermafaatan perception that the better it will be followed with interest in the use *of e-filing* are good also. The major effect means that the perception of the usefulness of proven effect on the use of *e-filing* taxpayer in the University Computer Indonesia.

The study provides empirical evidence that perceptions of the usefulness of the use of *e-filing* , which kebermafaatan perception that the better it will increase interest in the use of *e-filing* at the University Computer Indonesia (UNIKOM).

According Nufransa Wira Sakti (2015: 10), Perception infrastructure utilization of information system applications such as *e-filing* makes all the implementation of the tax liability becomes easier, cheaper, and practical so as to increase the interest of taxpayer uses a system of *e-filing.* The theory is consistent with the results of this research. The same study on the perceptions of the usefulness of the use of e-filing by (Yi-Shun Wang, 2002) suggests that the perceived benefits significantly influence the desirability of using a system *of e-filing*.

V. Conclusions and recommendations

5.1 Conclusion

Based on the results of data analysis and discussion that has been described previously regarding the Effect of Perceived Usefulness of Information Technology And Against Use of *E-filing* , it could be concluded as follows:

1. Information technology affects the use of *e-filing* by individual taxpayers in the University Computer Indonesia. Information technologies are better, it will have an impact on the increased use of e-filling.
2. Usefulness perception affects the use of *e-filing* by individual taxpayers in the University Computer Indonesia. Usefulness perception that the better it would have an impact on the increased use of e-filling.

5.2 Suggestion

5.2.1 Operational suggestions

1. To overcome the problem of information technology should provide an understanding of the procedures for the use of e-filling making it easier for users or taxpayers are finding out the e-filling it by holding seminars and training Taxpayers its specialty in UNIKOM to the procedures for the use *of e-filing* , other than that the tax office should pay more attention to data accuracy and speed of access to the system so the impact on the user wishes to use it.
2. To overcome the problem of the perception of the usefulness of the tax office DJP party should develop confirmation e-filing system using a communication device. Secret code for confirmation can be accessed directly by the taxpayer via the phone numbers taxpayer

and received via a short message to the mobile phone so that the problem can be accessed faster confirmation and optimal

5.2.2 Academic advice

For further research to add other variables suspected to affect the intensity of use of e-filing system that supposedly can make it easier for taxpayers to make transaction or tax payments.

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