ANALYSIS INFLUENCE PERCEIVED USEFULNESS AND PERCEIVED EASY OF BEHAVIORAL INTENTION TO USE OF E-FILING
(Case Study of Individual Taxpayers in the BPRS HIK Parahyangan)

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ABSTRACT

This research was conducted on individual taxpayers at the office of BPRS HIK parahyangan. The purpose of this study to determine the effect of Perception of Use and Perception of Ease of Interest in Behavior using E-filing taxpayer person in the office of BPRS HIK Parahyangan.

The method used in this research is descriptive and verifikatif method. To know the influence of Perception of Ease and Perception of Ease of Interest Behavior using E-filing used statistical test. Test statistic used is Rank Spearman correlation calculation, coefficient of determination, hypothesis test, validity test, reliability test.

The results of this study indicate that the perception of utility significantly influence the behavioral interest using e-filing. Ease of perception has a significant effect on behavioral interest using e-filing.

Keywords: Perception of Usability, Perception of Ease, Interest in Behavior Using E-filing

I. Introduction

1.1 Background

Tax is the contribution of the people to the state treasury under the Act (which can be imposed) with no direct (contra Prestige) lead services and which is used to pay public expenditures (Siti Kurnia Rahayu, 2013: 22). Therefore the result of tax levies in our country today is a major source of state revenue whose contribution is expected to increase every year (Resky Wahyuni, 2015). Thus, various attempts have been made by the apparatus of the Directorate General of Taxes in increasing the State's revenue from taxes, then there are renewals in the tax system (Resky Wahyuni, 2015). The Directorate General of Taxes issues regulations relating to payment systems and tax reporting systems. For tax reporting systems it is now easier and more practical to use the e-filing system (Resky Wahyuni, 2015). E-Filing System is a tax reporting system through the Notice Letter (SPT) both SPT and SPT Annual by online through the internet on the website of the Directorate General of Taxation (Resky Wahyuni, 2015).

The phenomenon that occurs in BPRS HIK is using e-filing takes a lot of time and often the error when pengisiiaan e-filing so not so effective to speed up the work. (rahma, 2017). reported SPT using difficult (not easy) e-filing and length of filling process through e-filing (Budi, 2017).

Behavioral behavior (behavioral intention) is a desire (interest) a person to perform a certain behavior. Someone will do a behavior (behavior) if have desire or interest (behavioral intention) to do it (Jogiyanto 2012: 116).

Based on the above description, the researcher is interested to conduct research with the title "Analysis of Effect of Perception of Ease and Perception of Ease of Interest Behavior using E-filing".

1.2 Problem Formulation

From the background and identification of previously described issues. The formulation of the problem in this research are:

1. How much influence the perception of the usefulness of the taxpayer's interest using e-filing.
2. How much influence the perception of ease of interest of the taxpayer using e-filing.

1.3 Research Objectives

The research is intended to find the truth to solve the problems that occur concerning the influence of Perception of Use and Perception of Ease of Interest in Behavior using E-filing. The purpose of this research are:

1. To find out how much influence the perception of the use of behavioral interest using e-filing.
2. To find out how much influence the perception of ease of interest in behavior using e-filing.

1.4 Usability Research

Practical Usefulness

Practical usefulness in this research can be addressed:

1) For the Company

With this research, it is expected to provide useful information and thought contribution for individual taxpayer in BPRS HIK Parahyangan especially in the use of e-filing.

2) For the Director General of taxes

With this research, it is expected to be input (input) or as material comparison of the Director General of taxes in the implementation of e-filing, so that taxpayers can be more interested and easier in using e-filing system.

Academic Uses

Academic usefulness is for scientific development, where this research can help:

1. For Science Development
   Expected to be made as a contribution of thought in the development of accounting science and enrichment more deeply, especially about Perception Uses and Perceptions ease of behavior interest using e-filing.
2. For Researchers
   It is hoped that it can be used as reference material and supporting information in the next research, which is expected to be a thought contribution to further research in more depth.

II. Literature Review, Framework for Thinking and Hypotheses

2.1 Literature Review

According Sugiyono (2012: 22) states that:

"The literature review is a reference list of all reference types such as books, journal papers, articles, dissertations, theses, theses, hand outs, laboratory manuals, and other scientific papers cited in proposal writing. All references listed in the literature review should be referred to in the thesis ".

a) Understanding Perception Uses

According Jalaludin Rachmat (2012: 85) states that:

"Perception of usefulness is the value of a function of an object or information that can help simplify, alleviate work, increase productivity and effectiveness".

According Jogiyanto (2012: 114), states that:

"Usability perception is the extent to which a person believes that using a technology will improve the performance of his work".

b) Perception Indicators of Use

The indicator of usability perception in this research using Jogiyanto (2012: 152) is as follows:

1. Improve performance.
2. Accelerate work
3. Improve effectiveness.
4. Useful

c) Understanding Perception of Convenience

According Jogiyanto (2012: 114), states that:

"The perception of convenience is a measure by which a person believes that using a technology can be clearly used and does not require much effort, but is easy to use and easy to operate."

According Nurul Citra (2012: 17), states that:

"The perception of convenience is the belief or the judgment of a person that the information technology system (e-filing) that will be used is not a hassle when it will be used and easily understood".

d) Convenient Perception Indicators

The indicators of ease perceptions in this study using the rationale of Jogiyanto (2012: 152) are as follows:

1. Obviously
2. Easy to use
3. Easy to operate

e) Understanding Interest Behavior

According Jogiyanto (2012: 116) states that:

"Behavioral behavior (behavioral intention) is a desire (interest) a person to perform a certain behavior. Someone will do a behavior (behavior) if have the desire or interest (behavioral intention) to do it ".

According to Heri D.J. Maulana (2011: 58), states that:

"Behavioral interest is the result of the consideration of the advantages and disadvantages of an action and the significance of the consequences for an individual that refers to one's belief in how and what people think is important and a person's motivation to follow that thought."

f) Indicators of behavioral interest

Indicators of taxpayer behavior interest used in this study are indicators of Kulviwat et al. (2010: 1062) as follows:

1) The decision to use (actual use decision),
2) Continuity of use (continuance use), and
3) Recommendation to others (recommendation to others).

2.2 Framework for Thinking

2.2.1 Effect of Perception Usefulness to Behavioral Interest Using E-filing

According Jogiyanto (2012: 114) states that:

"If someone feels confident that the information system is useful then he will use it."

According to Esy Desmayanti, Zulaikha (2012) states that:

"The more Taxpayers perceive e-filling to provide usefulness (benefits) to increase productivity then, Taxpayers will continue to use e-filling".

Several studies related to the influence of usability perceptions on behavioral interest using e-filing. Research conducted by Nanik Ernawati and Zamrud Mirah Delima (2016) and Ivana Lie and Arja Sadjiarto (2013) stated that the perception of usage has a positive effect on taxpayer interest in using E-Filing.

2.2.2 Effect of Perception of Convenience to Behavioral Interests Using E-filing

According Jogiyanto (2012: 115) states that:

"If one believes that the information system is easy to use then he will use it".

According to reski wahyuni (2015: 5) states that:

"The use of the system has the ability to reduce effort (both time and effort) then the potential use of the system will be done continuously, giving rise to interest in using it".

Several studies related to the influence of perceptions of ease of behavior interest using e-filing. The research that has been done by Nanik Ernawati and Zamrud Mirah Delima (2016), Ivana Lie and Arja Sadjiarto (2013) and Esy Desmayanti (2012) stated that the perception of ease positively affect the interest of E-filing user behavior.

2.3 Hypothesis

According to Moh. Nazir (2014: 132) states that:

"Hypothesis is a temporarily accepted statement as a truth as it is, when the phenomenon is known and is the basis of work and guidance in verification".

The hypothesis in this study are as follows:

H1: Perceived Usefulness positively affects the use of e-filing

H2: Perceived Ease of Use positively affects the use of e-filing

III. Objects and Methods

3.1 Research Objects

The definition of Research Object according to Sugiyono (2011: 32) is as follows:

"Object Research is an attribute or the nature or value of a person, object or activity that has certain variables set for study and conclusions drawn".

From the above definition, it can be concluded that the object of research is the value of a particular object set for study and in draw conclusions. Objects in this study are perceptions of usefulness, perceptions of ease and interest in behavior using e-filing. The sample in this research is taxpayer employee of BPRS HIK Parahyangan.

3.2 Research Methods

According Sugiyono (2014: 2) states that:

"The research method is basically a scientific way to get data with a specific purpose and usefulness. Based on that there are four keywords that need to be considered is the scientific way, data, purpose and usefulness ".

According to Asep Saepul Hamdi (2012: 5) states that:

"Quantitative research emphasizes objective phenomena and is assessed quantitatively. The design objectivity maximization of this research is carried out using numbers, statistical processing, structure and controlled experiments ".

According to Nanang Martono (2014: 17) states that:

"Descriptive research. This type of research aims to describe the character of a variable, group or social phenomenon that occurs in society ".

While understanding the method of verification by Sugiyono (2012: 8) is as follows:

"Verifikatif method is defined as research conducted on a particular population or sample with the aim to test the hypothesis that has been set".

Researcher use descriptive research method and verifikatif with quantitative approach in this research is used to further test the influence of Perception Usability and Perception of Ease of Interest Behavior Using e-filing and test the theory by testing a hypothesis whether accepted or rejected. And the statistical technique used is SEM because it can describe the relationship between the constructs (consisting of dependent and independent variables) involved in an analysis.

To investigate how influence perception of Ease and Perception of Ease Behavior Interest Using e-filing, writer determines operationalization of variables with variable, concept of variable, indicator, scale (ordinal) and questionnaire number.

Explanation on the ordinal scale according to Erwan Agus Purwanto (2011: 57) suggests that:

"Ordinal data is also a categorical scale as a nominal scale. But on this scale we can sort the cases we measure from the lowest to the highest. Although ordinal scales have used numbers, they are not quantitative. The function of the numbers is just to rank merely. The data obtained from the measurement of research instruments with Likert scale is ordinal data ".

According Sujoko Efferin (2008: 109) states that:

"Rating scales are a tool used by researchers in an effort to obtain and obtain data, according to the required specifications. This measurement scale is usually used to construct a questionnaire as one of the data collection tools. With the use of appropriate scale measurement, researchers will get data more effectively and efficiently. There are 11 rating

scale commonly used by researchers, and one of them is likert rating scale. This scale is used if the researcher wants to get data about the weight of each answer given by the respondent. Rating scale is usually used to quantify the data is basically qualitative ".

Based on the above understanding can be stated that the ordinal scale is a scale that shows the order or rank between categories, the numbers used only determine the position in the series of order from the lowest to high, not the absolute value and not quantitative value, then the research instrument used is Likert scale.

In this study the data source used is primary data obtained from the respondents ie taxpayers.

According Erwan Agus Purwanto (2011: 20) states that:

"Primary data is data collected directly from field research, for example through interviews, focus group discussion, questionnaire, observation".

Researchers used a saturated sample in this study. According Sugiyono (2014: 85) states that

"Saturation sampling is a technique of determining the sample when all members of the population are used as a sample".

To test the research hypothesis partially done through statistical hypothesis test as follows:

Reject H0 if thitung> ttable at significant level. Where ttable (n-k-1) for α = 0.05 is 2.032 with partial test.

Hypothesis:
Influence Perception Usefulness To Behavior Interest Using E-filing

a) H0: Perceptions Usefulness does not significantly influence Behavioral Interest Using E-filing.

b) Ha: Perception Uses significant effect on behavioral interest Using E-filing.
The Effect of Perceptions of Ease of Behavior Using E-filing

a) H0: The perception of ease has no significant effect on Behavioral Interest Using E-filing.

b) Ha: Perceptions of ease have a significant effect on Behavioral Interest Using E-filing.

Testing Criteria:

If thitung ≥ ttable (2.032) then H0 is rejected, it means Ha accepted.

If thitung ≤ ttable (2.032) then H0 accepted, Ha means rejected.

IV. Research Results and Discussion

4.1 Research Results

In this chapter, researchers will describe the results of research related to the influence of Perception Use and Perception of Ease of Interest Behavior Using e-filing. The main data sources used in this study are questionnaires distributed to 80 employees taxpayers of BPRS HIK Parahyangan. From questionnaires distributed to 80 taxpayers of BPRS HIK Parahyangan employees, the returned questionnaires were 73.Then followed by Structural Equation Modeling (SEM) analysis using Partial Least Square (PLS) to analyze the effect of Perception of Use and Perception of Ease to Behavior Interest Using e-filing.

4.1.1 Test Results Validity and Reliability Test

Before analyzed, the results of research data first tested the validity and reliability to test whether the measuring instrument used has validity (reliability) and reliability (reliability) in the form of items statement items submitted to the respondents have measured carefully and precisely what you want measured in this study.

4.1.1.1 Test Result Validity

This validity test is used in order to measure valid or validity of a questionnaire. A questionnaire is said to be valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire. A measuring instrument is valid or valid if it has a validity coefficient value> 0.30. Based on the results of validity testing, in all statements can be used to measure the three variables have a validity coefficient greater than the critical value of 0.3 (> 0.3), so that all statements are declared valid.

4.1.1.2 Reliability Test Results

This reliability test is intended to test the reliability of a research measuring instrument. In this research, to test the reliability of the measuring instrument used the technique of halve or often called Split Half. The value of reliability coefficient for each variable is greater than 0.7, so it can be concluded that the measuring tool used reliabel and answers that have been given by the respondent related to the statements submitted as a reference of this study, reliable (reliable) or reliable.

4.1.2 Descriptive Analysis

Descriptive analysis is used to determine the description of respondents to each statement submitted and research variables as a whole that includes Perception Uses, Perceptions ease and Interest Behavior Using E-filing.

4.1.2.1 Descriptive Analysis of Perceptions of Use

To know the perception or the responses of respondents to each indicator of Perception Uses, the researcher uses the percentage score score. In Perception Variables Use consists of 4 (four) items of indicators: improve performance, speed up work, increase effectiveness and useful. The result of the calculation of percentage of total score of perception variable of 65.39% is between 52.01% - 68.00% interval, included into the criteria is quite good. Thus it can be

concluded that the variable Perception Usefulness is in good enough category, and has a gap of 34.61%, it shows that there is still a weakness in Perception Uses.

4.1.2.2 Descriptive Analysis Concerning Perceptions of Convenience

To know the perception or the responses of respondents to each indicator about ease perception, the researcher uses score percentage score. The ease perception variable consists of 3 (three) indicator items. The indicators are clear, easy to operate and false easy to use. The calculation result of percentage of total score from ease perception variable equal to 66,97% is between interval 52,01% - 68,00%. Thus it can be concluded that the convenience perception variable is in good enough category and has a gap of 33.03%, it shows that there is still a weakness in the perception of convenience.

4.1.2.3 Descriptive Analysis of Behavioral Interest Using E-filing

To know the perception or the respondent's response to each indicator about Behavioral Interest Using E-filing, the researcher uses score percentage score. In Behavioral Interest Variables Using E-filing consists of 3 (three) indicator items: use decisions, use continuity and recommendations to others. The result of calculating the percentage of total score from Behavioral Interest Variables Using E-filing of 63.61 is between the interval 52.01% - 68.00%. Thus it can be concluded that the Behavior Interest variable Using E-filing is in good enough category and has a gap of 36.39%, it shows that there is still a weakness in the Behavior Interest Using E-filing.

4.1.3 Verifikatif Analysis

Verifikatif analysis is used to test the hypothesis based on the results of statistical calculations. The proposed conceptual hypothesis is assumed to be the influence of Perception of Usability and Perception of Ease of Interest in Behavior Using e-filing. The statistical method used to test the conceptual hypothesis is Structural Equation Modeling (SEM) through Partial Least Square (PLS) approach.
In Structural Equation Modeling there are two types of models that are formed, namely model measurement (outer model) and structural model (inner model). The measurement model explains the proportion of va every manifest variable (indicator) that can be explained in the latent variable. Through the measurement model will be known which indicators are dominant in the formation of latent variables. After the measurement model of each latent variable is described, the structural model will be described which will examine the effect of each exogenous latent variable on the endogenous latent variable.

In this research, there are 10 variables of manifest and 3 latent variables namely Perception Uses (X1) which is dikur with 4 manifest variables, perception ease (X2) with 3 manifest variables and Behavior Interest Using E-filing (Y) with 3 manifest variables.In this section will be presented the results of verification analysis of Perception of Use and Perception of Ease of Interests Behavior Using e-filing on the taxpayer at the office of BPRS HIK Parahyangan, using Partial Least Square (PLS) software.

4.1.3.1 Testing of Structural Model (Outer Model)

Evaluation of outer model is used to see correlation between latent variable with indicator or variable of its manifest (measurement model). To evaluate the outer model, validity and reliability testing is used. In the validity test in Partial Least Square (PLS) is divided into two parts namely Convergent Validity and Discriminant Validity.

A. Convergent Validity

Convergent validity is related to the principle that indicators of a construct should be highly correlated. The convergent validity test with PLS software can be seen from the value of outer loading for each construct indicator, while the basis for assessing convergent validity can be seen from the value of outer loading should be more than 0.5 to 0.6 is enough, whereas if greater than 0.7 it is said to be high, and the average vace extracted (AVE) and communality value must be greater than 0.5.
Outer loading values for each indicator of Perception Use, Perception ease and Interest Behavior Using E-filing has a value> 0.7 which means that all indicators are stated to have good validity in explaining latent variables. And when viewed from the value of AVE and the communality value of each latent variable exceeds the specified limit of 0.5, which means that all latent variables have good validity.

B. Discriminant Validity

Discriminant validity can be seen from measurement of cross loading factor with construct and comparison of AVE root with correlation of latent variable. If the construct correlation with the principal measurement (each indicator) is greater than the size of the other constructs the latent construct predicts the indicator better than the other construct (Yamin, 2009: 222).

The crossload correlation value of each latent construct for the corresponding indicator is higher than that of the other constructs, so it can be concluded that the indicators used to measure the latent variables are eligible.
While the AVE root value of each variable is higher than the correlation value between latent variables. Based on the above description, the size of cross loadings factor and the comparison of AVE with correlation of latent variable has been qualified, so it can be concluded that the discriminant validity requirement on the variable has been fulfilled.

4.1.3.2 Testing of Structural Model (Inner Model)

Hypothesis in this research will be tested by using coefficient value of path and t-values. The coefficient value of structural path X1 to Y is 0,336 and the coefficient of X2 to Y is 0,292.

4.1.4 Hypothesis Testing

To see whether the effects exerted by these two exogenous latent variables are significant or not, hypothesis testing is performed.

4.2 Discussion

4.2.1 Effect of Perception Usefulness to Behavioral Interest Using E-filing

In testing the hypothesis can be seen that the value of t count of 2.904 is greater than ttabel 1.960 indicating that the model formed by hypothesis 1 significant. This means that Perception Uses significant effect on the Behavior Interest Using E-filing at the office of BPRS HIK Parahyangan.

Based on the results of research in the field, Perception Uses (X1) has 26.1% effect on behavioral interest Using E-filing (Y) with a correlation value of 0.669, which means Perception of Use in Office of BPRS HIK Parahyangan. Direction of positive relationship Perception Usefulness with Interest Behavior using E-filing shows that the better the usability perception will be followed by the better his interest in behavior using e-filing. So from the results of this study note that the usage perception system gives an effect of 26.1% on the Quality of Financial Statements, while the remaining 73.9% influenced by other factors not examined such as Perceptions of Benefits, information systems and taxpayer satisfaction on the use of e-filing.

Then from the results of descriptive analysis has been done to prove that Perception Uses have the percentage of respondents 65.39% and included into the category enough which means the perception of usefulness has not been good. This is evidenced by the most low indicator of respondents is an indicator of speed up the work of 62.19%, there is a gap of 37.81% which is a problem that exist in accelerating the work. Furthermore, the indicators improve the performance of 68.49%, the indicators increase the effectiveness of 68.22%, and useful indicators 69.04% of the overall indicator that the responses of respondents into the category enough which means Perception Usage is enough. This is evidenced by the most low indicator of respondents is an indicator to accelerate the work of 62.19%, and there is a gap of 37.18%.

4.2.2 Effect of Perception of Ease of Behavior Interest Using E-filing

In testing the hypothesis can be seen that the value of t count of 2.432 is greater than ttabel 1.960 indicating that the model formed by hypothesis 1 significant. This means that the perception of ease has a significant effect on the Interest of Behavior Using E-filing at the BPRS HIK Parahyangan Office.
Based on the results of research in the field, the perception of ease (X2) has an effect of 21.8% on Behavior Interest Using E-filing (Y) with a correlation value of 0.660, which means Convenience Perception gives a high positive influence towards the Behavior Interest Using E-filing at the Office BPRS HIK Parahyangan. Direction of positive relationship Perception Usefulness with Interest in behavior using e-filing shows that the better Perceptions of the better will be followed by Interests behavior using e-filing well too. So from the results of this study it is known that the perception of convenience gives an influence of 21.8% of the Behavior Interest Using E-filing, while the remaining 78.2% influenced by other factors not examined such as Perceptions of Use, information systems and taxpayer satisfaction on the use of e -filing.

Then from the results of descriptive analysis that has been done to prove that the perception of convenience has a percentage of respondents of 66.97% and including enough which means the perception of convenience has not been good. This is evidenced by the indicator that the lowest respondent response is easy to use indicator of 64.75%, there is a gap of 35.25% which is a problem that is in the indicator easy to use. Next indicator is clear 68.77% then the last indicator is easy to operate 68,58%. fall into either category. This is in accordance with what the researchers found in the field that is through easy to use indicators with a percentage of 64.75% can be interpreted in enough, and there is still a gap of 43.25%.

V. Conclusions and Suggestions

5.1 Conclusions

Based on the results of research and discussion of chapters I up to chapter IV on the effect of perception of usefulness and perceived ease of behavior interest using e-filing on BPRS HIK Parahyangan employees, the authors draw a conclusion as follows:

1. Perception of utility significantly influence the interest of behavior using e-filing on BPRS HIK Parahyangan Employee. With strong and positive correlation categories, which means better perception of usability will increase interest in behavior using e-filing.Based on the phenomenon that reporting SPT using e-filing takes a long time answered in accordance with what the researchers found in the field is through indicators to speed up the work into the category quite well. Which where there are still some employees who disagree. The results of this study provide empirical evidence that Perceptions Usefulness positively affect the interests of E-filling user behavior, where Perception Uses the better will make the behavior interest using Efilling better also on Employee BPRS HIK Parahyangan.
2. Perception ease significantly influence on behavioral interest using e-filing on BPRS HIK Parahyangan Employee. With strong and positive correlation category, which means better perception of ease will increase interest in behavior using e-filing. Based on the phenomenon that reporting SPT using e-filing is difficult (not easy) is answered in accordance with what the researchers found in the field that is through easy to use indicators that fall into the category quite well. Which where there are still some employees who disagree. The results of this study provide empirical evidence that the perception of convenience positively affect the interest of E-filling user behavior, where the better Perception of the better will make the interest of E-filling user behavior better also on the employees of BPRS HIK Parahyangan.

5.2 Suggestions

After the authors give conclusions from the results of research on the effect of perception of usefulness and perception of ease of interest in behavior using e-filing on BPRS HIK Parahyangan employees, the authors will propose some suggestions as follows:

5.2.1 Operational Suggestions

1. So that perception of usage in using e-filing at BPRS HIK Parahyangan better. Should BPRS HIK Parahyangan can provide socialization to its employees in cooperation with related parties so that employees enthusiastically using e-filiing. In the socialization also explained that e-filing can speed up the work. Then provide question and answer time between the parties related to the employee, it is necessary to accommodate the aspirations or evaluation of the perception of e-filing utility especially so that later can improve the work speed. Because by speeding up the work, many people will be interested in using e-filing.
2. So that the perception of ease of using e-filing in BPRS HIK Parahyangan is better, it is better for BPRS HIK Parahyangan employees to study carefully the procedure of using e-filing and can criticize difficulties, especially in easy to use aspect, to related parties. It is

necessary that the use of e-filing is increasingly easy to use and has an impact on behavioral interest using increased e-filing.

5.2.2 Academic Suggestions

1. For the Development of Accounting Science

   The results of this study are expected to increase the knowledge and understanding of perceptions related to the perception of ease of use and the perception of ease towards behavior behavior using e-filing on BPRS HIK Parahyangan Employee, as well as input and additional references for the readers.

2. For Other Researchers

   For the next researcher, because there are still many other influential factors outside the research model, it is expected to research by using other variables outside this variable, and can add other independent variable, it is suggested to use different population and sample in order to get the conclusion which supports generally accepted theories and concepts

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