THE INFLUENCE PERCEIVED USEFULNESS AND PERCEIVED EASE OF USE TO USE OF E-FILING
(Survey On Individual Taxpayer In KPP Majalaya Bandung)

Feni Pebriyanti – 21113101

Mentor

Wati Aris Astuti, SE., M.Si., Ak, CA

Accounting Study Program, Faculty Of Economics And Business
Indonesia Computer University
2017

Email : fenypebrianty@yahoo.com

ABSTRACT

The purpose of this study was to deternine the influence of perceived usefulness and perceived ease of use against use of e-filing on individual taxpayers registered in KPP Majalaya Bandung. Perception taxpayers to e-filling system can be shaped desire to use it in the future or for taxpayers who have used e-fillling intends to continue its use today and in the future.

The method used in this research is descriptive explanatory survey. Sampling method in this research is by simple random sampling method. The unit of analysis in this study is an individual taxpayer who use e-filing in KPP Majalaya in 2017. The analysis technique used is the Smart PLS 2.0.

The conclusion of this study is the perceived usefulness and perceived ease of use in the use of e-filing is quite good. The result from this research shows that perceived usefulness significantly influence e-filing use and perceived ease of use significantly influence e-filing use.

Keywords: Perceived usefulness, Perceived ease of use, e-filing

I INTRODUCTION

1. Background Research

Tax is the backbone of the acceptance of the state and used to finance state expenditure (Sari,2015). As time passes, technological developments have experienced progress, including the development of the technology of archives (Dewi,2009). Technological advancements in the technology section, namely the existence of a new innovation in the process of archiving, namely electronic archives (Dewi,2009).In the field of taxation, especially at the offices of the Directorate General of Taxes has implemented an electronic archive (Winna,2011). The electronic archive is a renewal in the tax system conducted by the Directorate General of taxes (Winna,2011). Breakthrough associated with the application of information technology in the activities of any taxation continues to be done in order to facilitate, increase and optimize services to Taxpayers (Novarina, 2005).

E-filing is a way of delivery of the notice (SPT) is done through the online system. The main purpose of e-filing to improve services to the public by facilitating reporting electronically through media (SPT) the internet to taxpayers (Dewi,2009). With e-filing tax reporting can be done so quickly, easily, and securely. SPT that is sent will be encrypted so that it is guaranteed in strict confidence (Titis,2011). The parties arenot interested parties will not be able to know the contents of the SPT (N. Noviandini,2012). The use of e-filing utilizing internet network, then to

be able to use e-filing Taxpayers sued to be able to operate the internet. Related problems of the use of e-filing is the first related internet network (Sari,2015).

The perceived usefulness is a level where a person believes that a particular use technology will increase the work achievement (Davis,2003).Perceived usefulness as one's belief that the use of invalid constructs a particular technology would be able to improve their performance (Adamson, I., & Shine, J. ,2003). Perceived Usefulness is perception against benefit as a measure of where the use of a trusted technology will bring benefits to those who use it (Wibowo,2008). Perceived usefulness become the determinant of a system can be accepted or not. The taxpayer contended that e-filing would be beneficial to them in the report SPT causing them to be attracted to use it. (Yohanes,2015).

Perceived ease of use have a positive influence of the use of e- filing. Perceived ease of use of technology as a level in which a person believes that using a technology thet needs no struggle (Davis,2003).The concept of the perceived ease of use include the perpose of the use of information technology and the ease of use of the system for the perpose in accordance with the wishes of the user (Davis,2003). This means the perceived ease of use affects the level of the use of e-filing.

1.2 Issue Identification

1. Many taxpayers who registered in KPP Majalaya prefer reported their taxes by manual because the mechanism of tax e-filing system that is still elusive.
2. Frequent occurrence of a network error and failed to load when their reporting SPT with using e-filing, so making the taxpayers feel difficulty in accessing e-filing.

1.3 Formulation of the Issue

1. How big an influence perceived usefulness to use of e-filing at KPP Pratama Majalaya Bandung.
2. How big an influence perceived ease of use to use of e- filing at KPP Pratama Majalaya Bandung.

1.4 The Intent and purpose of the research

1.4.1 Intent Research

The intent of this research is to know and test a statement predicted that connects independent variable against dependent variable, that to know and test the influence of perceived usefulness and perceived ease of use to use of e-filing (Kothari,2008).

1.4.2 Purpose Research

1. To analyze the influence of perceived usefulness to use of e-filing at the KPP Majalaya Bandung.
2. To analyze the influence of perceived ease of use to use of e-filing at KPP Majalaya Bandung.

1.5 Usability Research

1.5.1 Practical Usability

1. Pratama Tax Service Office
   The existence of this research are expected to be the subject evaluation to help the implementation of a good and effective system to use of e-filing.
2. Tax Payers
   The existence of this research are expected to be a reference in use of e-filing for tax payers.

1.5.2 Academic Usability

1. Researcher/Writer
   This research is useful as one of the terms attended of the Strata Program I all at one to develop their knowledge and add new insights for researchers to better understand especially in terms of use of e-filing.

2. For Indonesia Computer University
   The result of this research are expected to add information and thought-provoking contributions of the study in the research.

II LITERATURE REVIEW, A FRAMEWORK OF THOUGHT AND HYPOTHESIS

2.1 Literature Review

2.1.1 Tax

2.1.1.1 Tax definition

According to **Timbul Hamonangan Simanjuntak, (2012:9)**, the tax is :

"A source of acceptance of a country that is very important in shoring up financing development that is sourced from within the country."

According to **N.J. Feldmann dalam Siti Resmi, (2014:2)**, stated :

"Tax is imposed unilateral achievements by and payable to the ruler (according the norms who establishedin general), counter absence of accomplishment, and is used solely to cover expenditure – public spending."

2.1.1.2 Tax Function

According to **Siti Resmi, (2014:3)** there are 2 tax functions, namely:

1. **Budgetair Function**
   Taxes have a function budgetair, which means that tax is one of the Government's acceptance of the resources to finance spending either routine or development.
2. **Regularend Function**
   Tax have function regulator, it means that taxes as an instrument to regulate or carry out the policy of the Government in social and economic fields as well as achieve the objectives – specific purpose outside of finance.

2.1.2 Perceived

2.1.2.1 Perceived Definition

According to **Supratman, Lucy Pujasari (2016:70),** Perceived is:

" The experience of objects, events, or the relationships obtained by summing up the information and interpret the message."

2.1.2.2 Perceived Usefulness

According to **Desmayanti (2012:24)**, Perceived usefulness is :

"As a measure of where the use of a trusted technology will bring benefits for the individuals who use them."

According to **Icek Ajzen (2008,31),** states that :

"Perceived usefulness is the benefit of information technology is the impact expected by users of information technology in the conduct of their duties. An individual will use information technology, if that person has an understanding of the benefits of good usability or over its usefulness."

2.1.2.2.1 The Factors Of Perceived Usefulness

Factor – factors of perceived usefulness can be seen from the development of the concept according to Jogiyanto (2007:114) as follows:

1) Improve performance reporting
2) Beneficial
3) make the job easier

Factor – factors of perceived usefulness can be seen from the development of the concept according to Desmayanti (2012:24) as follows:
1) Improve performance reporting
2) Improves the effectiveness of reporting
3) Increase productivity
4) Benefits System

Based on the statement above, the development of the concept that authors use in this study are: improving performance reporting, improve the effectiveness of reporting, increase productivity.

2.1.2.3 Perceived Ease of Use

According to **Desmayanti (2012:26),** said that:

"The perceived ease of use is perceives that this system is easy to use and does not constitute a burden to the taxpayers so it can be inferred that ease can reduce effort(both time and effort) of a person in the learning technology information ".

While according to **Lavenia and Waluyo (2014:79),** perceived ease of use is :

"It is a level where someone believes that the technology could easily be understood".

2.1.2.3.1 The Factors of Perceived Ease of Use

Factors – perceived ease of use can be seen from the development of the concept according to Lee Wan & (2010) as follows:
1) Information technology is very easy to learn
2 Easy skilled in use of technology
3) information technology is very easy to operate

Factor – factors of perceived ease of use can be seen from the development of the concept according to John Rilo (2015:16) as follows:
1) Flexibility
2) easy to understand
3) easy to use
4) easy to Interact

Based on the statement above, the development of the concept that authors use in this study are: information technology is very easy to learn, easy to skilled in the use of information technology, infornasi technology and very easy to operate.

2.1.3 Use of e-filing

According to **Nufransa Wira Sakti (2015:133),** stating that:

"A way of delivery or notification of the extension of SPT SPT annual realtime online through the website of the Directorate General of taxes (www.pajak.go.id), application service providers, application service providers (ASP).

While according to **Astrid Budiarto (2016:77),** e-filing is:

"A system of tax reporting is done online by using internet media.

2.1.3.1 The factors of use of E-Filing

Factor – factors of use of e-filing can be seen from the development of the concept according to Nufransa Wira Sakti (2015:133) as follows:

1) The wide of availability
2) Comprehensive security.

Factor – factors of use of e-filing can be seen from the development of the concept according to Hendi Haryadi in Ony Widilestariningtyas (2013:4) as follows:

1) Availability widespread and flexible access
2) Comprehensive security

Based on the statement above, the development of the concept that authors use in this study are: availability widespread and flexible access and comprehensive security.

2.2 A Framework Of Thought

2.2.1 The Influence Perceived Usefulness To Use of e-filing

The concept of linking between the perceived usefulness of the use of E-filing are:
According to **Nufransa Wira Sakti (2015:10)** says that:

"Utilization (Usability) of infrastructure information system application in the form of e-filing tax obligation execution makes it all easier, so that practicallycan impove taxpayers using e- filing.

So the perceived usefulness is a thing that States that the individual believes will be the use of a particular technology will increase the performance of the individual.

According to **Lavenia Herawan and Waluyo (2014)** in their research States that:

"The perception of usefulness of significant effect against the use of e-filing. The higer level of perceived usefulness, then taxpayers will increaseingly also use e-filing."

2.2.2 The Influence Perceived Ease of Use To Use of e-filing

According to **Rahman Adi Nugroho (2012:9)**, as follow:

"The policy of the administration of taxation system on DJP modern with the utilization of the development and progress of information technology among other e-filing, e-SPT, e-regristration can provide convenience for both the taxpayers."

The statement reinforced an earlier study by some of the following:
According **Lavenia Herawan dan Waluyo (2014)** in their research States that:

"Perceived ease of use the significant effect of the use of e-Filing user Convenience. will affect the use of the e-filing system. If the user consider that the e-filing system easier to use then the use of the system will be achieved ".

2.3 The Hypothesis

So it can be inferred that, a hypothesis is a provisional answer to the truth should be tested or theoretical conclusions summary obtained through a review of the literature.
Based on a study of existing theory, then it can be formulated as the following hypothesis:
H_1: Perceived usefulness the effect on the use of E-Filing.
H_2: Perceived ease of use the effect on the use of E-Filing.

III RESEARCH METHODOLOGY

3.1 Research Methodology

According to **Darmadi (2013:153**), said that :

"Research methodology is a scientific method for obtaining data with the goal of specific uses."

Understanding descriptive method according to **Sugiyono (2011:147)** as follows:

"The descriptive Method is a method used to analyze the data in a manner described or describe the data that has been collected as-is without intending to make general conclusions applicable to or generalization."

The methods of this research is used descriptive research method and verificative method. With used research method, will be known a significant relationship between the variables the one who examined, so pruduce the conclusions that clarify the description about the object examined.

Furthermore, according to **Narimawati, Umi (2010:29)** understanding the methods of verifikatif are as follows:

"Method of checking validity when explained to test a way without the improvements that have been implemented elsewhere with similar resolve problems with life".

3.1.1 The Object Of Research

The object of research is a scientific target to get the data with a specific purpose and usefulness of something subjective thing where the measurement is carried out free of opinion and subjective assessment. As for the objects in this research is the perception of usefulness, ease of perception and use of e-filing.

3.1.2 The unit of analysis and Observation Unit

The unit analysis in this research is Tax Services Office Pratama Majalaya Bandung. While the observation units in this research is taxpayers private people registered at the tax services office Pratama Majalaya Bandung.

3.2 Variable Operationalisation

So, variable that will be examined is the influence the perceived Usefulness and perceived ease of use of the use of E-filing, where associated variables in this research as follows:

1. Independent Variable
   The independent variablein this research is the perceived usefulness (X 1) and perceived ease of use (X 2), namely ease of usability and Convenience of the use of e-filing.

2. Dependent Variable
   The dependent variables that become or variable bound to this research is the use of e-filing (Y). For more details regarding the description of the variables and the third in order for this research to be conducted in accordance with the expected, hence the need to understand the various elements that form the basis of a scientific research contained in operasionalisation research of the variable can be seen in table 3.1 are as follows:

Table 3.1
Operasionalisasi Variabel

Variable	Variable Concept	Indicator	Scale	Questionnaire Number
Perceived Usefulness (X1)	Perceived usefulness is the extent to which a person believes that using a technology will improve the performance of the work. **(Jogiyanto : 2007:114)**	• improving performance r eporting,	Ordinal	5-6
		• improve the effectiveness of reporting,		7-8
		• increase prod uctivity.		9-11
Perceived Ease of Use (X2)	Perceived Ease of Use is as to which a person believes that using a technology will be free from effort, and it is a belief about the decision – making process. **(Jogiyanto :2007:115)**	• information technology is very easy to learn	Ordinal	12-14
		• to skilled in the use of information technology		15-16
		• infornasi techn ology and very easy to operate .		17-20
Use of E-Filing (Y)	A way of delivery or notification of the extention of SPT annual realtime online through the website of the tax Directorate General ofapplication service providers, application service provides (ASP). **(Nufransa Wira Sakti, 2015:133)**	• availability widespread and flexible ac cess compreh ensive security	Ordinal	1-2

3.3. The Data Source

The data is important in research because the data with research can take place until investigators get the answer from the formulation of a problem that has been set. The source of the data used in this research is the primary data, because the researcher collect the required data sourced directly from the first object will be examined.

3.4 Population, Sample, Place and Time of Research

3.4.1 Population

The population of this research is 107,352 tax payers private people registered at the tax services office Pratama Majalaya, Bandung.

3.4.2 Sample

According to **Sudaryono (2015:108),** said that :

"The sample is part of the number and characteristics of which are owned by the populations".

In this research determination of sampling determined using engineering approaches Slovin, this approach is expressed by the following formula:

$$n \frac{N}{1 + Ne^2}$$

Description: n = number of samples
N = total population
e = number of errors in tolerance (1%, 5%, 10%)

Based on the above explanation, then the sample of this research are rounded into a 399 tax payers private people registered at the tax services office Pratama Majalaya Bandung**.**

3.4.3 Place and Time of Research

Researchers conducted a research in Tax Services Office Pratama Majalaya, Bandung. At Peta No. 7 street Suka Asih, bojongloa Kaler Bandung, and the research began in March until August 2017.

3.5 Methods Of Data Collection

Method of data collection conducted the author conducted with survey method using a questionnaire.

According to **Nazir (2014:132)** said that questionnaire is :

"A technique of data collection that allows analysts studying the attitudes – attitudes, beliefs, behaviours, and the characteristics of some people in the organization who could be affected by the system proposed by the existing system".

The result of the questionnaire disseminated the questionnaire level as seen from the back and can be used. The percentage of filling a questionnaires filled out compared with allegedly distributed as response rate (response rate of respondents).

3.6.1 Validity Experiment

According to **Tony Wijaya (2013:88)**, said that:

"Validity experiment is done to finf out whether an instrument measuring instrument has run the function ".

The validity of the experiment is done by calculating the correlation between the masingmasing statement with a score total. Testing the validity of using the product moment correlation (index validity) stated **Barker et al. (2002:70)** can be seen in table 3.5 as follows:

Table 3.2
Validity Of Assessment Standards

Kategori	Nilai
Good	0,50
Acceptable	0,30
Margin	0,20
Poor	0,10

Sumber: Barker et al. (2002:70)

3.6.2 Reliability Experiment

According to **Cooper in Umi Narimawati, (2010:43)**, reliability is :

" *Reliability is a aracteristic of measurement concerned with acuracy, precision, and consistency".*

And according to **Tony Wijaya (2013:85)** reliability experiment is:

> "Deals with the problem of the existence of the trust against the instrument. Reabilitas test is carried out to find out the level of stability of a measuring instrument. ".

In addition to the valid research instrument must also be reliable, the reliability of the instrument be an indication that the respondents are consistent in providing comments on the proposed statement. Such as posed Barker et al (2002:70) a collection of grains of the measured variable statement is acceptable if it has a reliability coefficient is greater than or equal to 0.70. The result of the test of reliability based on the split-half method (Spearman-Brown).

3.6.3 Hypothesis experiment

A hypothesis is a statement about a population that needs to be tested. To perform the test is done by taking a sample of the population, this way is easier than counting all members of the population. After getting the results of the statistics from the sample, then the results can be used to examine population, whether the statement empirical evidence from the sample supports or rejects the statement concerning the population. The entire process known as hypothesis testing.

According to **Suharyadi dan Purwanto S.K. (2009:112)** that hypothesis experiment is:

> "A procedure based on sample evidence used to determine whether a hypothesis is a statement that is reasonable and therefore not rejected, the hypothesis or unnatural and therefore should be rejected".

Steps hypothesis experiment according to **Suharyadi dan Purwanto S.K. (2009:112)** is as follows:

a) Formulated the hypothesis of zero (H_0) and an alternative hypothesis (H_1). H_0(hypothesis of zero) is a statement about the value of a parameter of the population. H1 (alternative hypothesis) is a statement that earned if the sample data provideenough buki that zero hypothesis is wrong. Mark H_0 equation =, ≤, ≥, ≠, while mark H_1 ≠ equations, <, and >.
b) Determine the extent of real, i.e. the probability of rejecting the null hypothesis is true. The smaller the better. Large extent real can 0.1; 0.05; and 0.01.
c) Statistical tests using t-test for small samples.

d) Defining decisions, namely the value of the real extent of the critical Z.

IV THE RESULT OF RESEARCH AND DISCUSSION

4.1 Research Result

In this chapter, the researcher will elaborate research result related to the influence perceived usefulness and perceived ease of use to use of e-filling. The main source of data used in this research in the form of a questionnaire distributed to 320 tax payers private people registered in the KPP Pratama Majalaya. In the variable perceived usefulness consist of 7 item variable statement, perceived ease of use consist of 9 item variable declaration and use of e-filling also consist of 4 item statement. Furthermore the data that has been collected is then encoded (codding) as well as using descriptive analysis to find out the respondent's responses to each of the variables examined, then procced with the analysis of the Structural Equation Modelling (SEM) using Partial Least Square (PLS) to analyze the influence of perceived usefulness and perceived ease of use to use of e-filing.

4.1.1 Descriptive Analysis

4.1.1.1 The descriptive Analysis Of the Perceived Usefulness

To know the perception or response indicators against each of the respondents regarding the perceived usefulness, the authors use a percentage value score. On the variable perception of Usefulness consists of three (3) items from the indicator: improve performance reporting, Improve the effectiveness of Reporting dan add to Productivity. The percentage of the total score of the answers of the respondents on the table above are interpreted into the table scale interpretation of the percentage score of the answers of the respondents presented on the results of the calculation of the percentage of the total score of the variable perceived Usefulness of 7530 (67.23%) are in the interval between 52%-68%. Thus it can be concluded that the variable Perception of usability is in a category is good enough, it does show that there are still weaknesses in the perceived Usefulness.

4.1.1.2 The Descriptive Analysis Of the Perceived Ease Of Use

To know the perception or response indicators against each of the respondents regarding the perceived ease of use, author of the use value of a percentage score. On the variable perceived ease of use is composed of three (3) items of indicators: information technology is very easy to learn, easy to skilled in the use of information technology and technology information is very easy to operate.The percentage of the total score of the answers of the respondents that the result of the calculation of the percentage of total score variable of perceived ease of use as big as 9759 (67,77%) are in the interval between 52%-68%. Thus it can be concluded that there are still weaknesses in the perceived ease of use.

4.1.1.3 Descritive Analysis of use of e-filing

To know the perception or the responses of the respondents against each of the indicators on the use of E-Filing, the authors use a percentage value score. On variable use of E-Filing consists of 2 (two) items from the indicator: availability of a broad and Flexible Access and comprehensive security.The percentage of the total score of the answers of the respondents on the table above are interpreted into the table scale interpretation of the percentage score the answers of respondents is presented in the table above that the results of the calculation of the percentage of the total score of a variable Use E-Filing as much 4242(66.28%) are in the interval between 52%-68%. Thus it can be concluded that the use of the variable E-filing are in a category is good enough, it does show that there are still weaknesses in the use of E-Filing.

4.1.2 Analysis Verificative

Verificative analysis used to test hypotheses based on the results of the calculation of statistics. The conceptual hypotheses put forward is alleged the existence of the influence the perceived usefulness and perceived ease of use to use of e-filing. In structural Equation

Modelling, there are two types of models are formed, i.e. measurement model (outer model) and structural models (inner models). In this research, there are 3 variables the manifest and latent variables 3 i.e. the perceived Usefulness (X1) that the manifest variables with 3 measured, perceived ease of use (X2) with 3 manifest variables and the use of E-filing (Y) and the manifest variables 2. In this section will be presented the results of the analysis of the verifikatif on IE the perceived usefulness and perceived ease of use to use of E-Filing at 320 tax payers private people registered at the tax services office pratama Majalaya, using software Partial Least Square (PLS).

Table 4.1
Analysis Of The Coefficient Of Determination (R2)

	Structural Path Coefficient	Correlation With Y	The influence (%)
Perceived Usefulness (X1) -> Use of e-filing (Y)	0.330	0.730	24.10%
Perceived Ease of Use (X2) ->Use of e-filing (Y)	0.481	0.755	36.30%
Influence Total (R2)			60.40%

Source: Data Processed using the Smart Software PLS

The explanation for the above table are as follows:

1. Perceived Usefulness of contributing influence of 24.10% against use of E-Filing.
2. Perceived Ease of Use of contributing influence of 36.30% against use of E-Filing.
3. In the table above, looks value R Square which is obtained is of 0,604 or 60,4%. The result showed that the perceived usefulness (X1) and perceived ease of use (X2) together provide the influence of 60,4% agains use of e-filing (Y), while as much as (1-R Square) 39,6% the rest is a great contribution to the influence of the provided by other factorsnot examine (ζ) like (taxpayer satisfaction, security and confidentiality, and information technology).

4.1.3 Hypothesis Experiment

a) The influence Perceived Usefulness (X_1) To Use of E-Filing (Y) (Hypothesis 1)

H_0 ::Perceived usefulness of no effect significantly to use of e-filing on 320 taxpayers registered at the tax services office Pratama Majalaya Bandung.

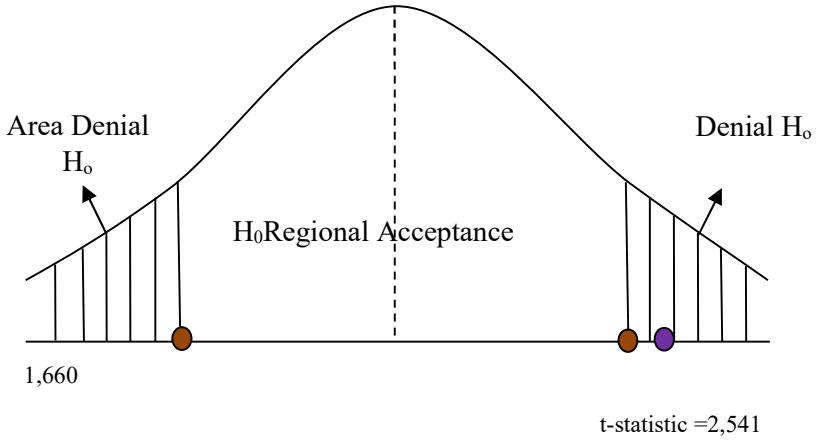
H_a : Perceived usefulness of significant effect agains the use of e-filing on 320 taxpayers registered at the tax services office Pratama Majalaya Bandung.

Tabel 4.2
***t* Experiment The Perceived Usefulness (X_1) against Use of E-Filing (Y)**

Latent Variable	Path Coefficient	$t_{statistic}$	$T_{critical}$	Description	Conclution
X1 -> Y	0.330	2.541	1.660	Ho Rejected	Significant

Source: Data Processed using the Smart Software PLS

Based on the above table, the value of $t_{statistic}$ for the variable X 1 acquired for 2,541. The greater value of 1.660 (Yamin and Kurniawan,2011 in Uce Indahyanti,2013),so it can be inferred that H0 is rejected and accepted Ha, meaning that the perceived usefulness is proven to have an effect on the use of E-Filing on 320 taxpayers registered at the tax services office Pratama Majalaya with contributions influence of 24.10%.



Picture 4.1
Hypothesis Experiment curve of Variable X_1 To Y

b) The Influence Perceived Ease of Use (X_2) To Use of E-Filing (Y) (Hypothesis 2)

H_0 ::Perceived ease of use of no effect significantly to use of e-filing on 320 taxpayers registered at the tax services office Pratama Majalaya Bandung.

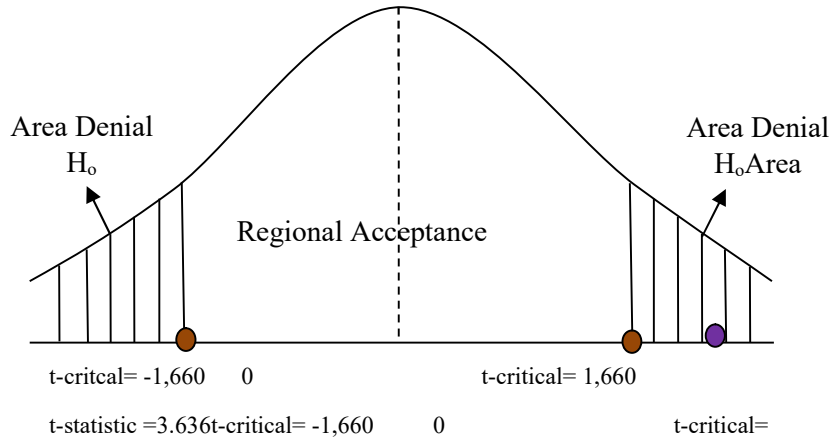
H_a : Perceived ease of use of significant effect agains the use of e-filing on 320 taxpayers registered at the tax services office Pratama Majalaya Bandung.

Tabel 4.3
***t* Experiment The Perceived Ease of Use (X_2) against Use of E-Filing (Y)**

Latent Variable	Path Coefficient	$t_{statistic}$	$T_{critical}$	Description	Conclution
X2 -> Y	0.481	3.636	1.660	Ho Rejected	Significant

Source: Data Processed using the Smart Software PLS

Based on the above table, the value of $t_{statistic}$ for the variable X2 acquired for 3.636. The greater value of 1.660 (Yamin and Kurniawan,2011 in Uce Indahyanti,2013),so it can be inferred that H0 is rejected and accepted Ha, meaning that the perceived usefulness is proven to have an effect on the use of E-Filing on 320 taxpayers registered at the tax services office Pratama Majalaya with contributions influence of 36.60%.



Picture 4.2
Hypothesis Experiment curve of Variable X_2 To Y

4.2 Discussion

4.2.1 Perceived Usefulness To Use of E-Filing

The perceived usefulness against the use of E-Filing has strong ties and have a positive direction which means when the Perceived Usefulness well then use E-Filing will also be getting better. So it can be inferred that there is influence between the perception of Usability with the use of E-Filing, and shows that the perceived usefulness of the better it will be followed by the use of E-filing is good anyway.

The influence of perceived usefulness of the use of E-Filing, namely of 24.10%, which means that the perceived Usefulness is proven to have an effect on the use of E-filing on 320 people tax payers private people registered at the tax services office Pratama Majalaya and the rest of 75.90% a factor – other factors not examined in this study such as taxpayer satisfaction, information technology, and security and confidentiality.

This research does not answer the phenomenon associated with the perception of usefulness, i.e. of 24.10% and the remaining as big as 75.90% a factor – other factors such as the satisfaction of taxpayers, information technology, and security and confidentiality. According to the results of research conducted by Resky Wahyuni (2015) stating that the perceived usefulness does not influence on the intensity of use ofe-filing behavior. This is due to the use of e-filing taxpayers people personally don't find the benefits of usability means. So it can be said that the perceived usefulness is not a reason for a taxpayer to report people personal tax liability using the e-filing system.

4.2.2 The Influence Perceived Ease of Use To Use of E-Filing.

Perceived ease of use against E-Filing there is a strong relationship and have a positive direction which means when the perception of ease of use then increased E-Filing will also increase. Perception of ease of use with E-Filing showed that the perception of the ease with which the better will be followed with the use of E-Filingis good anyway.

The influence of perceived ease of use against use of E-Filing of 36.30% which means that perceived ease of use of proven influential significantly to use E-Filing in 320 people taxpayers registered at the tax services office pratama majalaya, the restof 63.70% a factor – other factors not examined in this study such as taxpayer satisfaction, information technology, and security and confidentiality.

This research has addressed the phenomenon that Taxpayers still feel difficulty in accessing e-filing and complained about the duration of the charging process SPT online at e-filing. There are still many Taxpayers who choose to deliver the notification letter manually, due to network errors, often fail to load at the time of a lessflexible access pelaporandan allows the data they input is not recorded.

V CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

1. The perceived usefulness of significant effect against the use of E-Filing. There is a relationship that has a positive meaning, the better the perceived Usefulness, it will enhance the use of E-Filing at Tax Service Office Pratama Majalaya.
2. Perceived ease of use of significant effect against the use of E-Filing. There is a relationship that has a positive meaning, if the ease of perception of the good, then the use of e-filing at Tax Service Office Pratama Majalaya will be good.

5.2 Suggestions

1) For Directorate General of Taxes

a) To address the problem in a network of the Directorate General of taxes as the provider of the e-filing will need to pay attention to a few things for the repair of the e-filing system, to optimize the network access the internet need for the addition of internet bandwidth , so the traffic bandwidth usage of the internet can be dividedwithout the existence of mutually competing internet bandwidth capacity.

b) Directorate General of tax matter must be more intensive in disseminating system concerning e-filing it to the tax payers in order to better understand and easy to use e-filing, so a growing number of taxpayers who use the e-filing and no more wasted paper when delivering the report of SPT and no more long queues at the TaxServices Office Pratama Majalaya, Bandung, and Directorate General of taxes should be doing socialization about the usefulness of the information technology to implement taxation by using the e-filing application.

2) For Tax Payer

Taxpayers are advised to use a high-speed connection provided by your ISP (internet service provider), so no more difficulty in the use of e-filing.

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OUTPIUT ATTACHMENT OF SEM PLS

VALIDITY EXPERIMENT

Correlations

			P1	P2	P3	P4	Y
Spearman's rho	P1	Correlation Coefficient	1.000	1.000**	.074	1.000**	.928**
		Sig. (2-tailed)	.	.	.185	.	.000
		N	320	320	320	320	320
	P2	Correlation Coefficient	1.000**	1.000	.074	1.000**	.928**
		Sig. (2-tailed)	.	.	.185	.	.000
		N	320	320	320	320	320
	P3	Correlation Coefficient	.074	.074	1.000	.074	.425**
		Sig. (2-tailed)	.185	.185	.	.185	.000
		N	320	320	320	320	320
	P4	Correlation Coefficient	1.000**	1.000**	.074	1.000	.928**
		Sig. (2-tailed)	.	.	.185	.	.000
		N	320	320	320	320	320
	Y	Correlation Coefficient	.928**	.928**	.425**	.928**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.
		N	320	320	320	320	320

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

			P5	P6	P7	P8	P9	P10	P11	X1
Spearman's rho	P5	Correlation Coefficient	1.000	.232**	.385**	1.000**	.232**	.385**	.915**	.806**
		Sig. (2-tailed)	.	.000	.000	.	.000	.000	.000	.000
		N	320	320	320	320	320	320	320	320
	P6	Correlation Coefficient	.232**	1.000	.332**	.232**	1.000**	.332**	.212**	.629**
		Sig. (2-tailed)	.000	.	.000	.000	.	.000	.000	.000
		N	320	320	320	320	320	320	320	320
	P7	Correlation Coefficient	.385**	.332**	1.000	.385**	.332**	1.000**	.407**	.736**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.	.000	.000
		N	320	320	320	320	320	320	320	320
	P8	Correlation Coefficient	1.000**	.232**	.385**	1.000	.232**	.385**	.915**	.806**
		Sig. (2-tailed)	.	.000	.000	.	.000	.000	.000	.000
		N	320	320	320	320	320	320	320	320
	P9	Correlation Coefficient	.232**	1.000**	.332**	.232**	1.000	.332**	.212**	.629**
		Sig. (2-tailed)	.000	.	.000	.000	.	.000	.000	.000
		N	320	320	320	320	320	320	320	320
	P10	Correlation Coefficient	.385**	.332**	1.000**	.385**	.332**	1.000	.407**	.736**
		Sig. (2-tailed)	.000	.000	.	.000	.000	.	.000	.000
		N	320	320	320	320	320	320	320	320
	P11	Correlation Coefficient	.915**	.212**	.407**	.915**	.212**	.407**	1.000	.786**
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.	.000
		N	320	320	320	320	320	320	320	320
	X1	Correlation Coefficient	.806**	.629**	.736**	.806**	.629**	.736**	.786**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.
		N	320	320	320	320	320	320	320	320

**. Correlation is significant at the 0.01 level (2-tailed).

Correlations

			P12	P13	P14	P15	P16	P17	P18	P19	P20	X2
Spearman's rho	P12	Correlation Coefficient	1.000	.232**	.385**	.915**	-.074	.864**	.117*	.363**	-.007	.670**
		Sig. (2-tailed)	.	.000	.000	.000	.186	.000	.036	.000	.902	.000
		N	320	320	320	320	320	320	320	320	320	320
	P13	Correlation Coefficient	.232**	1.000	.332**	.212**	-.023	.163**	.790**	.298**	-.017	.523**
		Sig. (2-tailed)	.000	.	.000	.000	.688	.004	.000	.000	.763	.000
		N	320	320	320	320	320	320	320	320	320	320
	P14	Correlation Coefficient	.385**	.332**	1.000	.407**	-.023	.380**	.242**	.843**	.054	.664**
		Sig. (2-tailed)	.000	.000	.	.000	.676	.000	.000	.000	.338	.000
		N	320	320	320	320	320	320	320	320	320	320
	P15	Correlation Coefficient	.915**	.212**	.407**	1.000	-.024	.935**	.154**	.393**	.033	.710**
		Sig. (2-tailed)	.000	.000	.000	.	.666	.000	.006	.000	.555	.000
		N	320	320	320	320	320	320	320	320	320	320
	P16	Correlation Coefficient	-.074	-.023	-.023	-.024	1.000	-.017	.081	-.016	.800**	.350**
		Sig. (2-tailed)	.186	.688	.676	.666	.	.762	.150	.779	.000	.000
		N	320	320	320	320	320	320	320	320	320	320
	P17	Correlation Coefficient	.864**	.163**	.380**	.935**	-.017	1.000	.143*	.396**	.025	.692**
		Sig. (2-tailed)	.000	.004	.000	.000	.762	.	.010	.000	.651	.000
		N	320	320	320	320	320	320	320	320	320	320
	P18	Correlation Coefficient	.117*	.790**	.242**	.154**	.081	.143*	1.000	.325**	.040	.515**
		Sig. (2-tailed)	.036	.000	.000	.006	.150	.010	.	.000	.478	.000
		N	320	320	320	320	320	320	320	320	320	320
	P19	Correlation Coefficient	.363**	.298**	.843**	.393**	-.016	.396**	.325**	1.000	.110*	.669**
		Sig. (2-tailed)	.000	.000	.000	.000	.779	.000	.000	.	.050	.000
		N	320	320	320	320	320	320	320	320	320	320
	P20	Correlation Coefficient	-.007	-.017	.054	.033	.800**	.025	.040	.110*	1.000	.420**
		Sig. (2-tailed)	.902	.763	.338	.555	.000	.651	.478	.050	.	.000
		N	320	320	320	320	320	320	320	320	320	320
	X2	Correlation Coefficient	.670**	.523**	.664**	.710**	.350**	.692**	.515**	.669**	.420**	1.000
		Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.
		N	320	320	320	320	320	320	320	320	320	320

**. Correlation is significant at the 0.01 level (2-tailed).