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Effect of Computer Self Efficacy and Easy Use of E-Spt in Reporting Taxes (Study in Kendari Pratama Tax Service Office)

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Abstract: *The purpose of this study is to determine the effect of computer self efficacy and ease of use against e-SPT in reporting taxes. This study used descriptive analysis method with multiple linear regression analysis tool. Data in this study is collected using questionnaires. The data used is primary data as much as 95 personal taxpayers who used e-SPT and registered on KPP Pratama Kendari.*

The result of this study indicate that (1) Computer Self Efficacy has unsignificant effect on e-SPT in Reporting Taxes, this is because in the tax reporting process the average taxpayer still asks for help from other people/their employees or tax consultant to carry out the process filling in the their SPT. (2) Ease of Use has significant effect on e-SPT in Reporting Taxes, the result of this study state that the higher the level of ease of use a technology in this case taxation will affect the influence of taxpayers to use e-SPT. (3) Computer Self Efficacy and Ease of Use has significant effect on e-SPT in Reporting Taxes, the results of this study explain that computer self efficacy and ease of use are factors that influence Taxpayers in KPP Pratama Kendari to use e-SPT.

Keywords: *Computer Self Efficacy, Ease of Use, e-SPT in Reporting Taxes.*

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I. Introduction

Tax has a very vital role for a country as the main source of revenue. The results of levies from the taxation sector are used to finance the construction of facilities and infrastructure such as roads, bridges, health facilities, educational facilities and others. Not only that, employee salaries, food and fuel subsidies, defense and security equipment are also financed from the taxation sector. Without taxes, it is difficult for state activities, which basically can be achieved by the interests of the community. Therefore, the tax that becomes the backbone in this development process must be optimized. Revenue from the tax sector is expected to reduce dependence on foreign debt and be able to revive national self-confidence (Harinurdin, 2009).

Seeing the importance of the role of the tax, the tax authorities, in this case the Directorate General of Taxes (DJP), always make changes with reforms to boost tax revenues or in this case modernization. According to Setiaji (2005), this modernization is characterized by the application of technology in taxation. This is what DJP is aware of by utilizing existing information technology advancements. One form of tax modernization in terms of the use of information technology in tax administration is the application of e-system electronic media. The purpose of using information technology in tax administration is to increase the efficiency of taxpayers in reporting taxes. One type of e-system is e-SPT.

Based on the Director General of Tax Regulation Number PER-01 / PJ / 2017 dated January 23, 2017 concerning Submission of Electronic Notification (e-SPT), the submission of SPT electronically in Indonesia is an effort of Fiskus to provide tax service convenience in reporting tax amounts which must be paid. Taxpayers can use this electronic service to fulfill their tax obligations in terms of calculating the amount of tax payable. As for the tax apparatus, e-SPT technology is able to facilitate them in managing the database because the storage of taxpayer documents has been carried out in digital form. Through this effort, it is expected that all Taxpayers use e-SPT to increase tax revenue so that the nation's independence is created in the management of state finances.

e-SPT is an electronic SPT filling application that in submitting SPT Taxpayers must first input their data in the application, then send the softcopy of the data to the Tax Service Office to upload to the DJP administration system or Taxpayers can upload it themselves using facilities that available on the DJP online menu. e-SPT has not been fully used by all Taxpayers, this is evidenced by the lack of e-SPT users. The cause of the lack of e-SPT users is because e-SPT is a new application so there are still many shortcomings that cause taxpayers to prefer to report taxes manually through the Tax Service Office. These deficiencies can occur due to weaknesses in the information technology system itself and the perceptions that exist in taxpayers. Some Taxpayers do not want to use the e-SPT application because taxpayers have manually filled out SPT for tax reporting for years, so feeling that filling out SPT manually is a right and comfortable thing. Taxpayers assume that filling in the SPT with the e-SPT application will be troublesome because it requires a new understanding of this application.

The Primary Tax Office of Kendari oversees four regencies / cities in Southeast Sulawesi which include Kendari City, Konawe Regency, Konawe Utara Regency and Konawe Selatan District. The ratio of users of e-SPT in Kendari Primary Tax Office shows that since the enactment of e-SPT to date there has been an increase in e-SPT users every year but the percentage has not been very high. Next the researcher displays the ratio of the use of e-SPT by Individual Taxpayers in 2014 to 2017:

Table 1.1 Ratio of User e-SPT at KPP Pratama Kendari 2014-2017

Years	Registered WPOP	SPT Entry	e-SPT User	Ratio Of User e-SPT
2014	55.471	37.694	3	0,008%
2015	61.919	29.270	3	0,01%
2016	69.985	35.532	1.644	4,63%
2017	75.474	34.009	1.845	5,43%

Source: Pratama Tax Service Office Kendari, 2018

Computer self efficacy is an important predictor for someone to want to learn and use a computer system (Rustiana, 2004). Not all Taxpayers use e-SPT because Taxpayers still consider that the use of a computer system in which there is an e-SPT application to calculate and report taxes is still confusing.

Ease of use is defined as the degree to which a person believes that the use of a particular system can make the person free of effort (Davis, 1989). Ease of use is one of the factors that influence taxpayers to use e-SPT in reporting taxes.

In 2014 e-SPT for the new WPOP was implemented in the Pratama Tax Service Office (KPP) Kendari. At the beginning of this application, KPP Pratama Kendari held a socialization by inviting Taxpayers and not infrequently also from KPP Pratama Kendari itself who received an invitation from the Taxpayers to socialize how to use this e-SPT. In implementing this e-SPT Taxpayers must inevitably be able to operate computers properly but not all Taxpayers are able to quickly understand the applications they have just learned.

Based on the background above, some problem statements can be drawn, namely: 1) Does Computer Self Efficacy have a significant effect on e-SPT in Reporting Taxes? 2) Does the Ease of Use have a significant effect on e-SPT in Reporting Taxes? 3) Does Computer Self Efficacy and Ease of Use have a significant effect on e-SPT in Reporting Taxes?

The objectives in this study are: 1) To find out and explain the effect of Computer Self Efficacy on e-SPT in Reporting Taxes, 2) To find out and explain the effect of Ease of Use on e-SPT in Reporting Taxes, 3) To know and explain the influence of Computer Self Efficacy and Ease of Use of e-SPT in Reporting Taxes.

II. Teoritichal Review

2.1. *Technology Acceptance Model* (TAM)

2.1.1 Meaning of *Technology Acceptance Model* (TAM)

Technology Acceptance Model (TAM) is a theory that was first introduced by Davis in 1989. This theory is a development of the Theory of Reasoned Action (TRA). TAM is one theory about the use of information technology systems that are considered very influential and are generally used to explain individual acceptance of the use of information technology systems (Jogiyanto, 2007). TAM adds two main constructs, namely Perceived Usefulness (Perceived Usefulness) and Perceived Ease of Use (Perception of Ease of Use).

TAM assumes that one's acceptance of information technology is influenced by two main variables, namely Perceived Usefulness and Perceived Ease of Use. Usability perception explains that the level of confidence of someone using a particular system will improve their performance. Perception of ease of use explains the level or situation in which a person believes that using a particular system is not required to be free of effort (Davis, 1989).

The increase in Perceived Ease of Use instrumentally affects the increase in Perceived Usefulness because a system that is easy to use does not require a long time to learn so that individuals have the opportunity

to do something else so that it is related to the effectiveness of performance (Davis, 1989). According to Gefen (2002) quoted from Winayu (2013), to date TAM is the most widely used model in predicting information technology acceptance. The purpose of this model is to explain the main factors of the behavior of information technology users towards the acceptance of the use of IT itself.

2.1.2 Information Systems

Information systems are a combination of work procedures, information, people and information technology organized to achieve goals in an organization (Alter, 1992). Bodnar and Hoopwood (1983) suggest that information systems are a collection of hardware (software) and software (software) designed to transform data into useful information.

In information systems there are components such as hardware, software, procedures, people, databases, computer networks and communications. Information systems show systems that can produce useful information. Information systems are also called information technology systems (information technology systems) because information systems are used in information technology (Jogiyanto, 2005).

Activities contained in information systems include (Azhar, 2000):

a. describe an activity to provide data to be processed.
b. Process, describes how a data is processed to produce a value-added information.
c. Output, an activity to produce a report from the above process.
d. Storage, an activity to maintain and store data.
e. Control, an activity to ensure that the information system runs as expected.

Information System is an information generating system. With the integration between the subsystems, information systems will be able to provide quality, precise, fast and accurate information in accordance with those who need it. Initially information technology systems were known as management information systems.

Management information systems are functional information systems, namely systems that are applied in organizational functions (Jogiyanto, 2005). And basically a management information system is the application of computer technology to functional information systems that are considered capable of providing added value to the organization.

In the world of taxation, one form of application of information systems is the development of online SPT filling services (e-SPT). Taxpayers use this application to calculate and report their SPT, making it easier and more reliable. However, the success of the application made by this government depends on the Taxpayer itself.

2.2 Electronic Notice (e-SPT)

2.2.1 The Meaning of e-SPT

Realizing a modern tax administration system, the government provides applications that can be used by taxpayers to fill and report SPT quickly, precisely and accurately. According to Pandiangan (2008) what is meant by e-SPT is the submission of digital tax return to KPP electronically or by using computer media, while the definition of e-SPT according to DJP is a Notice along with attachments in digital form and reported electronically or by using computer media that is used to help taxpayers in reporting the calculation and payment of tax payable in accordance with the provisions of the applicable legislation. The e-SPT application is an application provided free of charge by the DJP to taxpayers. By using e-SPT, Taxpayers can record, maintain, generate SPT digital data and print SPTs and their attachments. The purpose of this e-SPT application developed by DJP is to facilitate taxpayers in compiling their tax reports, then report them (Rahayu, 2017).

The e-SPT application that is used by Taxpayers in preparing tax calculations to be reported to the DJP, can previously be downloaded from the e-SPT Loader on the DJP's website or request it to the local KPP. e-SPT which already contains tax input data from Taxpayers submitted by Taxpayers to KPP with the file in the form of the .csv file format.

2.2.2 e-SPT Types

e-SPT that has been developed and applied by the DJP, that is:

1. e-SPT Income Tax, consisting of:

e-SPT Masa untuk :

1) *e*-SPT PPh Pasal 21/26
2) *e*-SPT PPh Pasal 22
3) *e*-SPT PPh Pasal 23/26
4) *e*-SPT PPh Pasal 4 ayat (2)
5) *e*-SPT PPh Pasal 15

Annual e-SPT for:

1) *e*-SPT PPh Orang Pribadi 1770 dan 1770 S

2) *e*-SPT PPh Badan
2. *e*-SPT untuk Pajak Pertambahan Nilai (PPN)

2.2.3 e-SPT Delivery Procedure

Based on PER-6/PJ/2009, the procedure for submitting e-SPT can be carried out as follows:

1. The Taxpayer must first make an e-mail that will be used to confirm the password.
2. Taxpayers must take care of the E-FIN by going to the local Tax Office and bringing the TIN and filling out the E-FIN activation form.
3. Taxpayers install e-SPT applications on computer systems used in tax administration. This application can be obtained from the Tax Office or downloaded at DJP Online.
4. Taxpayers use the e-SPT application to record taxation data to be reported, namely, among others:

a. Identity data of taxpayer or collector taxpayer and taxpayer identity data which are deducted or collected, such as NPWP, name, address, postal code, name of KPP, signatory official, city, format of proof number or levy, initial number of proof of cut or levy, exchange code currency used.
b. Proof of withholding or collection of income tax.
c. Tax invoice.
d. Tax data contained in the SPT.
e. Tax Payment Letters (SSP) data, such as tax period, tax year, deposit date, State Revenue Transaction Number (NTPN), Tax Account Code/ Deposit Type Code (KJS), and tax payment amount.

5. Taxpayers who already have their own financial or tax administration system can process the import of data from the system owned by the Taxpayer into the e-SPT application by referring to the data format in accordance with the e-SPT application.
6. Taxpayers print proof of deduction or collection by using the e-SPT application and convey it to the party who was cut or collected.
7. Taxpayers print the parent form of the PPh Period SPT and/or VAT Period SPT and/or Annual Income Tax Return on the printed e-SPT application.
8. Taxpayers sign the parent form of the PPh Period SPT and/or VAT Period SPT and/or Annual Income Tax Returns printed on the e-SPT application.
9. Taxpayers make SPT data files by using the e-SPT application and stored in electronic media (CD, flashdisk).
10. Taxpayers submit e-SPT to KPP where taxpayers are registered by:

a. Directly or by post or expedition service company or courier with proof of mail delivery, by carrying or sending the master form of PPh Period SPT and or VAT Period SPT and or Annual SPT printed e-SPT printed and SPT files stored in electronic forms and other documents that must be attached.
b. Through e-filling in accordance with applicable regulations.

11. The submission of e-SPT is directly given the receipt of the letter from the TPT, while the post or expedition service or courier proof of delivery of the letter is considered as a receipt of the SPT. For submission through e-filing, proof of electronic receipt is given.

2.3 *Self Efficacy*

2.3.1 *Computer Self Efficacy*

Compeau and Higgins (1995) state Computer Self Efficacy (CSE) as a judgment of the capabilities and expertise of one's computer to perform tasks related to information technology. According to Compeau and Higgins the study of CSE is important in order to determine individual behavior and performance in using information technology. The following are dimensions of CSE:

a. **Magnitude**
   Magnitude or difficulty of CSE can be interpreted as the expected level of ability. Someone who has a high CSE magnitude will consider themselves to be able to complete more difficult tasks than those who have low CSE. Someone who has a high CSE magnitude will consider himself able to operate a computer without the help of others.
b. **Strength**
   Strength or stability of confidence is the level of one's confidence in their ability to perform various tasks. Individuals with strong beliefs consider themselves not only able to complete difficult tasks, but they will also show great confidence in their ability to complete tasks.
c. **Generalizability**
   Someone who has a high CSE generalizability will consider himself capable of using different software or hardware. Whereas someone who has a low CSE generalizability will assess their ability is only limited to one software or hardware.

2.3.2 Ease of Use

Davis (1989) revealed perceived convenience is the level at which someone believes that the use of a particular system can make the person free from effort (free of effort). Free from the intended business is that when someone uses a system, it only requires a little time to study the system because the system is simple, uncomplicated, easy to understand and familiar (familiar). If someone thinks that the information system is easy to use, he will use it. Conversely, if someone thinks that the information system is not easy to use, he will not use it (Jogiyanto, 2007).

Nasution (2004) quoted from Winayu (2013) states that information technology users believe that information technology is more flexible, easy to understand and easy to operate as a user-friendly characteristic. Confidence in the ease of use of a technology can be concluded that in operating it does not require much effort. Venkatesh and Davis (2000) divide the ease of use dimension into several parts, as follows:

a. Clear and understandable.
b. Does not require a lot of mental effort.
c. Easy to use.
d. To get the system to do what he/she wants to do.

The ease of use of e-SPT in this study is the view or presumption of taxpayers regarding applications made by the government (e-SPT) that are not confusing, clear and easily understood by taxpayers in making tax reports. Taxpayers will feel e-SPT facilitates their work because it can be made at home, at work and anywhere without having to take the form first at the tax office. When a Taxpayer assesses and believes that e-SPT is easy to use, the Taxpayer will want to use it. So the indicators used in this study include:

1. Easy to understand
2. Easy to interact
3. Easy to use
4. Flexibility

2.3.3 e-SPT Use

Use according to Jogiyanto (2007) is a condition when doing a behavior. Theory of Reasoned Action (TRA) explains that behavior is done because individuals have an interest or desire to do it.

According to Schiffman and Kanuk (2004) quoted from Winayu (2013) interest is a stimulus from within an individual to carry out an activity. Stimulation to carry out this activity arises from the existence of unmet needs, so the purpose of this interest is to achieve the desired needs.

e-SPT is an information system application developed by DJP in providing excellent service to taxpayers to report their taxes electronically by utilizing information technology developments. From the theory of interest and e-SPT above it can be concluded that the interest in using e-SPT is stimulation from within the Taxpayer to report tax electronically by utilizing the development of information technology. The instrument for measuring the use of e-SPT includes three things (Winayu, 2013), that is:

1. **Desire to use**

Taxpayers who are interested in e-SPT will have the desire to use or access the application. This happened because taxpayers had an interest in e-SPT which he believed was reliable.

2. **Always try to use**

If the taxpayer already feels confident that the e-SPT is accessed, then the taxpayer will always try to use e-SPT repeatedly to calculate and report the tax.

3. **Continue in the future**

Users who are interested and have confidence in the e-SPT will have the desire to use it again in the future (continued) if the user is satisfied or happy with the e-SPT that he/she accesses.

2.4 Research Hypothesis

The hypotheses in this study are as follows:

HI: Computer Self Efficacy has a significant effect on e-SPT in Report Tax
H2: Ease of Use has a significant effect on e-SPT In Reporting Taxes
H3: Computer Self Efficacy and Ease of Use influence significant to e-SPT in Reporting Taxes.

III. Research Methods

This research was conducted at the Pratama Tax Service Office (KPP) Kendari located on Sao-Sao No. No. 188, Bende Village, Kadia District, Kendari City, Southeast Sulawesi Province. The object of research in this study is Computer Self Efficacy (X1) and Ease of Use (X2) as independent variables and e-SPT in Reporting Taxes (Y) as the dependent variable. The population in this study is an individual taxpayer who uses e-SPT and is registered in the Pratama Tax Office Kendari in 2014 until 2017.

The sampling technique used in this study is incidental sampling. According to Sugiyono (2013) Incidental sampling is a technique of determining samples based on coincidence, that is, anyone who accidentally/incidentally meets with a researcher can be used as a sample, if viewed by the person who happened to be found it is suitable as a data source.

The types of data in this study are qualitative data and quantitative data. Qualitative data in the form of a description of the explanation of the variables and research objects and statements in the questionnaire classified into categories using the Likert scale. Quantitative data in the form of respondents' answers to questionnaire statements measured using a score from the Likert scale.

Sources of data in this study are primary data and secondary data. The primary data is in the form of data sourced directly from the respondents related to the object of this research, namely the Individual Taxpayer who is the sample. Secondary data in the form of data taken from Kendari Pratama Tax Office such as profile data, the number of registered employees.

The method of data collection in this study is questionnaire and documentation. Questionnaire is a method of collecting data by giving or distributing a list of questions/statements to respondents where the contents of the questionnaire are translated into variables and indicators and used as the basis for preparing statement items as research instruments. The answer value of the questionnaire was submitted in the form of a Likert scale modification with the value of agreement with the statement, namely: SS(strongly agree)=5, S(agree)=4, N(neutral)=3, TS(disagree)=2, STS(very not agree)=1. Documentation is a method of collecting data by studying and classifying documents given by staff or employees of the Pratama Tax Service Office Kendari to researchers and subsequently used as material results and discussion in research. The analytical method used in this research is descriptive analysis method and multiple linear regression method. Based on the relationship between Computer Self Efficacy variables (X1), Ease of Use (X2) and e-SPT In Reporting Taxes (Y), the multiple linear regression analysis model is used as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Information:

Y	=	e-SPT in Reporting Taxes
X1	=	*Computer Self Efficacy*
X2	=	Ease of Use
α	=	Constants
β1 dan β2	=	Regression Coefficient
ε (epsilon)	=	Error

IV. Result Of Research And Discussion

1. Result of Research

a. Data Quality Testing

The independent variable in this study is Computer Self Efficacy (X1) measured using 8 item statement items from 3 indicators. The percentage of the score of the answer score for Computer Self Efficacy variable statement is 73% or in the strong category. And the Ease of Use variable (X2) is measured using 8 item statement items from 4 indicators. The percentage of the answer score tendency for the internal control variable statement is 83% or in the very strong category. While the dependent variable in this study is e-SPT in Reporting Taxes (Y) which is measured using 6 item statement items from 3 indicators. The percentage of the answer score trend for employee performance statement 83% or is in the very strong category.

Then the data quality test for the questionnaire used was then carried out. Based on the results of the validity test and reliability test, it was found that the overall items and indicators of this research variable showed valid and reliable results. This decision was taken because the Pearson correlation value> 0.30 with a significance level <0.05 and the correlation coefficient value of the Cronbach alpha result> 0.60.

b. Description of Multiple Linear Regression Analysis

The data from this research are processed using multiple linear regression methods with the help of IBM SPSS 21. This is done to find out whether there is an effect of computer variables self efficacy and ease of use of e-SPT in reporting taxes and from the results obtained in the table bellow:

Tabel 4.8: Recapitulation of The Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients	t	Sig	Collinearity Statistic		ANOVAa	
	Beta			Tolerance	VIF	F	Sig.
1 (Constant)	17.283	3,812	0,000				
Computer Self Efficacy (X1)	0,037	0,334	0,739	0,942	1,061	6,537	0,045b

Kemudahan Penggunaan (X2)	0,246	2,243	0,028	0,942	1,061		
R2	0,158						
D-W	1,220						

Source: Primary Data is Processed, 2019

Based on the results of the regression coefficients in the table above, the equation can be obtained as follows:

$$\mathbf{Y = 17{,}283 + 0{,}037X_1 + 0{,}246X_2 + e}$$

1. Regression coefficient for computer variables self efficacy is 0.037 times, it can be interpreted that if the computer variable self efficacy increases 1 time and the independent variable ease of use is assumed to be constant or equal to zero, then the dependent variable e-SPT in reporting tax will increase by 0.037. This shows that Computer Self Efficacy (X1) has a positive effect on e-SPT in Reporting Taxes (Y).
2. Regression coefficient for ease of use variable is 0.246 times, it can be interpreted that if the ease of use variable occurs a 1-time increase and computer self-efficacy variable is assumed to be constant or equal to zero, then the dependent variable e-SPT in reporting tax will increase by 0.246. This shows that the Ease of Use (X2) has a positive effect on e-SPT in Reporting Taxes (Y).

c. Hypothesis Testing

Computer Self Efficacy Variables and convenience The use of partial and simultaneous has a significant effect on e-SPT in Reporting Taxes, can be known by using t test and F test. Summary of t test, F test, and coefficient of determination are presented in the following table:

Tabel 4.10: Summary of t test, F test, and determination coefficient

Variabel	t-hitung	t-tabel	sig.	F-hitung	F-tabel	sig.	R.Square
X1	0,334	1,663	0.739	6,537	3,96	0,045[b]	0,158
X2	2,243	1,663	0.028				

Source: Primary Data is Processed, 2019

1. Parsial Test (t Test)

Hypothesis testing can be done by comparing t-count with t-table and t-sig value with α: 0.05. If t count> t-table or t-sig <of α: 0.05, then H1 or reject H0 is accepted. Conversely, if t count <t-table or t-sig> of α: 0.05 then reject H1 or accept H0.

a. (H1) *Computer Self Efficacy has no significant effect on e-SPT in Reporting Taxes*

Table 4.10 shows that t is calculated for Computer Self Efficacy variable which is equal to 0.334 <from t-table that is equal to 1.663 or with a significance level of 0.739> of α = 0.05, then from the test results it can be concluded that H1 is rejected or H0 is accepted. This shows that computer self efficacy does not significantly influence e-SPT in reporting taxes.

b. (H2) Ease of Use has a significant effect on e-SPT in Reporting Taxes

Table 4.10 shows that t-count is equal to 2,243> of t-table which is 1,663 equal to or with a significance level of 0,028 <of α = 0,05, so that from the test results it can be concluded that H2 is accepted or H0 is rejected. This shows that ease of use has a significant effect on e-SPT in reporting taxes.

2. Simultaneous Test (F Test)

The F test is intended to test the effect of the whole independent variable on the dependent variable. F test can be done by comparing the F-count value with F-table with a significance level of <α = 0.05, if the value of F-count> from F-table or F-sig <of α = 0.05 then H0 is rejected.

a. **(H3) *Computer Self Efficacy and Ease of Use have a significant effect on e-SPT in Reporting Taxes***

Table 4.10 obtained F-count value of 6.537> from the F-table value which is equal to 3.96 or with a F level of significance of 0.045 <of α = 0.05, it can be concluded that H3 is accepted. This means that all independent variables namely computer self efficacy and ease of use have a significant effect on e-SPT in reporting taxes.

d. Coefficient of Determination (R2)

The coefficient of determination is intended to determine the magnitude of the contribution of Computer Self Efficacy and the Ease of Use of e-SPT in Reporting Taxes, by looking at the value of the determination coefficient (R2). Based on table 4.10, the amount of R2 (R-Square) = 0.158 is known. This shows that the direct effect of the Computer Self Efficacy (X1) variable and the Ease of Use (X2) on e-SPT in Reporting Taxes (Y) is 15.8%. This means that there are other variables or epselon variables (ε) of 84.2% which affect the Y variable but are not measured in this study.

2. Discussion

a. *Effect of Computer Self Efficacy on e-SPT in Reporting Taxes*

The effect of computer self efficacy on e-SPT can be known by statistical testing. Partial testing is carried out to determine the effect of computer variables self efficacy on e-SPT in reporting tax on taxpayers in the Kendari Tax Service Office Kendari. Based on the results of regression analysis that tests the hypothesis shows the value of t count is smaller than t table with a greater level of significance. Thus, the results of this study indicate that computer self efficacy has no significant effect on e-SPT in reporting taxes. This means that the ability of taxpayers to use computers will not significantly affect taxpayers to use e-SPT.

This research certainly cannot be separated from respondents' answers to their perceptions of e-SPT. From the answers in the questionnaire with the lowest score on the indicator of magnitude (ability) shows that in the tax reporting process, Taxpayers ask for help from other people / their employees or tax consultants to carry out the process of filling out their SPT. e-SPT is used when inputting tax liability data that must be paid while e-filing is used for reporting. Thus, the computer capabilities of taxpayers do not guarantee that the taxpayer will complete his own tax matters.

From the respondent's answer with the highest score on the indicator of strength (confidence) shows that Taxpayers feel very helped by using e-SPT that is computer-based rather than manual filling in SPT. However, if there are still taxpayers who choose to report their taxes directly to the Pratama Tax Office Kendari, then the taxpayer must first create a CSV file from the tax data that has been inputted in e-SPT then save it in the flashdisk. However, if the Taxpayer chooses to report his SPT online, then the taxpayer simply creates a CSV file and scans the SSP and uploads it via e-filing in the DJPOnline menu. Taxpayers who have used SPT filling with e-SPT electronic systems will no longer be able to return to using SPT filling manually.

From the respondent's answer on the generalizability indicator shows that the average taxpayer feels very helped by switching the manual SPT filling system to the electronic system. With their capabilities related to the use of information systems / computers, Taxpayers feel confident that after participating in the socialization held by KPP related to procedures for using e-SPT, they can use e-SPT as a means for reporting tax. Taxpayers also feel confident that not only with their computer facilities can they operate e-SPTs but by using their own gadgets they can access e-SPT whenever and wherever they are.

The results of this study are not in line with the theory put forward by Bertrando, Marcia and Joanne (2005) which states that the higher the level of computer self efficacy means that someone is more confident in being able to successfully do everything related to computer systems. The better the ability of taxpayers to use computers, the higher the level of confidence in being able to complete their tax reports themselves. But the fact is, even though there are already many taxpayers who have good ability to carry out taxation applications in computer systems (e-SPT) it does not reflect that they will solve everything themselves. The better the job or position of the taxpayer in their work, they will tend to mandate to people they trust (the closest person/employee or tax consultant) to complete the tax report.

The results of this study are not in line with the theory put forward by Compeau and Higgins (1995) which states that computer self efficacy will increase interest and use of information technology. However, Novindra (2017) explains in his research that the inability of taxpayers is one of the inhibiting factors in conducting tax reporting using e-SPT. Taxpayers will have difficulty reporting their taxes if they do not get help from others. So that with someone with good computer skills, they will be able to complete taxpayer tax reports even though the taxpayer does not have high computer skills. In addition, taxpayers who are not sure of their ability still refuse to use e-SPT and choose to use SPT manually.

The results of this study are not in line with the results of research conducted by Chandra (2015) which states that computer self efficacy has a positive and significant effect on the interest in using e-SPT. This study is also not in line with Novindra (2017) 's research which states that computer self efficacy has a positive effect on interest in using e-SPT.

b. Effect of Ease of Use on e-SPT in Reporting Taxes

The effect of ease of use on e-SPT can be known by statistical testing. Partial testing is carried out to determine the effect of the ease of use variable on e-SPT in reporting tax on taxpayers at the Kendari Tax Office. Based on the results of regression analysis that tests the hypothesis shows the value of t count is greater than t table with a smaller level of significance. Thus, the results of this study indicate that ease of use has a significant effect on e-SPT in reporting taxes. That is, the higher the level of ease of use of a taxation system, the higher the effect on taxpayers to use e-SPT.

This research certainly cannot be separated from respondents' answers to their perceptions of e-SPT. From the answers in the questionnaire with the lowest score on easy indicators to interact, it shows that technology that is easy to find and easy to understand will affect one's perception that the technology is easy to use. Age development is balanced with advanced technology aimed at facilitating human activities, not least in filling out SPT. The modernization program carried out by the Directorate General of Taxation is one of the

Indonesian government's efforts in the field of taxation in overcoming the problems of taxpayers in fulfilling their tax obligations.

From the answers in the questionnaire with the highest score on the flexibility indicator, it shows that switching SPT filling from a manual system to a computer-based system makes it easier for taxpayers to carry out their tax activities. Starting from the calculation of the tax that must be paid, the ease of filling in the SPT, the completeness of the SPT data and taxpayers do not need to print all attachment forms so that they can be more environmentally friendly because they minimize paper use.

From the respondents' answers on two indicators, which are easy to understand and easy to use, it shows that e-SPT is an application that is easy to use and easy to understand the way to operate it. Taxpayers do not find it difficult to adapt to e-SPT. And also by switching the filling out of SPT from the manual system to the electronic system, taxpayers no longer need a lot of effort to report their taxes, for example taxpayers who live far away no longer need to come to KPP Pratama Kendari. Only by relying on an internet connection can the taxpayer be able to report the tax.

This research is in line with Davis's (1989) statement which defines that ease of use as a measure by which individuals believe that technological systems can be easily understood and used. In this study it can be stated that the level of ease of use for taxpayers in the use of e-SPT is able to contribute in completing their tax obligations. Taxpayers feel that if perceived ease in the use of e-SPT, Taxpayers will use it in accordance with what has been recommended by the Directorate General of Taxes and socialized by KPP Pratama Kendari.

The results of this study are in line with Chandra's research (2015) which explains that ease of use has a positive and significant effect on the interest in using e-SPT. That is, the presence of e-SPT can provide changes in the work of taxpayers. The development of tax administration has made Taxpayers automatically follow everything that has been designed by KPP Pratama Kendari so that taxpayers do not experience lags that have already used the new system. The results of this study are also in line with the research of Novindra (2017) which states that ease of use has a positive effect on the interest in using e-SPT.

c. Effect of Computer Self Efficacy and Ease of Use of e-SPT in Reporting Taxes

The results of hypothesis testing indicate that computer variables self efficacy and ease of use have a significant effect on the interest in using e-SPT. The influence can be seen from the value of F hiting greater than F table with a smaller level of significance. This shows that computer ability self-efficacy and ease of use affect the interest of taxpayers to use e-SPT, because e-SPT has become an obligation for taxpayers to be used as a means of tax reporting.

This research certainly cannot be separated from respondents' answers to their perceptions of e-SPT. From the answers in the questionnaire with the highest score on the indicator continuing in the future, it shows that in the future Taxpayers will choose to use e-SPT and leave the manual SPT filling system. The e-SPT system can provide security and maintain the confidentiality of taxpayer data so as to encourage taxpayers to use e-SPT in their tax reporting. The switch from filling out SPT from a manual system to a computer-based system will accelerate the reporting of a taxpayer's tax obligations. With the speed of access in using e-SPT, it is very helpful for taxpayers to more easily and quickly report their tax obligations. So that they as taxpayers no longer need to come directly to the tax office. So Taxpayers will feel very helped by the existence of this e-SPT system. The speed of the SPT filling system using computers also causes the intensity of the use of e-SPT to increase.

From the respondent's answers to the two indicators that the desire to use and always try to use shows that, the perceived ease of taxpayers in using the e-SPT system causes the taxpayer's response to be more positive in the use of e-SPT. In accordance with the TAM theory, it is said that the easier the use of technology is carried out, the more people will use it to get better results with less effort. The ease of use of the e-SPT system also causes the intensity of Taxpayers in the use of e-SPT to increase.

Respondents in this study are individual taxpayers who have used e-SPT which mostly have their own businesses with income above 60 million per year. Therefore, the income taxpayers report their tax using e-SPT 1770 S.

The results of this study are in line with the theory put forward by Compeau and Higgins (1995) which states that computer self efficacy will increase interest and use of information technology. Syaninditha (2017) in his research stated that ease of use would increase the interest of taxpayers.

The results of this study are also in line with the research conducted by Chandra (2015) which states that computer self efficacy and ease of use have a positive and significant effect on the interest in using e-SPT.

Computer self efficacy and ease of use simultaneously have a significant effect on taxpayers in using e-SPT in reporting taxes. This explains that computer self efficacy and ease of use are factors influencing Taxpayers in Kendari Primary Tax Office to use e-SPT.

V. Conclusions And Suggestions

Based on the results and discussion and description in the previous chapters, the authors draw the following conclusions: (1) Computer Self Efficacy and ease of use have a significant effect on e-SPT in reporting taxes. (2) Computer Self Efficacy has no significant effect on e-SPT in reporting taxes. (3) ease of use has a significant effect on e-SPT in reporting taxes.

Some suggestions and recommendations submitted by the author based on the results of the study are as follows: (1) the Pratama Tax Service Office Kendari is expected to further enhance social interaction with taxpayers through socialization on how to use e-SPT to taxpayers at KPP Pratama Kendari. (2) For further researchers to be able to conduct research using qualitative research methods to further explore the factors that influence the use of e-SPT, adding the Corporate Taxpayer as a respondent, adding the number of independent variables that can affect the use of e-SPT, such as perception of usability, trust and user satisfaction.

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ATTACHMENT

KUESIONER PENELITIAN

1. Identitas Responden

Nama Responden : ……
Usia : ……
Jenis Kelamin : Laki-laki ☐ Perempuan ☐
Pendidikan Terakhir : SLTA ☐ D3 S☐ S2 ☐ S3 ☐ ☐
Jenis Pekerjaan : …….
Jabatan : …….
Lama Bekerja : …….

2. Petunjuk Pengisian Kuesioner

1. Pengisian kuesioner dilakukan oleh Wajib Pajak yang terdaftar sebagai Wajib Pajak dan merupakan pengguna *e*-SPT di KPP Pratama Kendari.
2. Sebelum mengisi kuesioner, mohon lengkapi identitas responden dengan mengisi nama, jenis kelamin, usia, pendidikan terakhir, jenis pekerjaan, jabatan, lama bekerja dan kurun waktu menggunakan *e*-SPT.
3. Jawaban atas pertanyaan dilakukan dengan memberikan tanda *checklist* (√) pada salah satu jawaban yang dianggap paling sesuai dengan kondisi yang sebenarnya.
4. Responden dimohon untuk dapat menjawab setiap pertanyaan dengan keyakinan tinggi serta tidak mengosongkan satu jawaban pun dan tiap pertanyaan hanya boleh ada satu jawaban.

*Skala yang digunakan dalam menjawab pertanyaan adalah sebagai berikut:

STS	Sangat Tidak Setuju
TS	Tidak Setuju
N	Netral
S	Setuju
SS	Sangat Setuju

A. *COMPUTER SELF EFFICACY* (X1)

No	PERNYATAAN	Tanggapan				
		STS (1)	TS (2)	N (3)	S (4)	SS (5)
Magnitude						
1	Saya dapat membuat laporan pajak menggunakan *e*-SPT walaupun tidak ada orang lain disekitar saya yang memberitahu bagaimana cara menggunakannya.					
2	Saya bisa membuat laporan pajak melalui *e*-SPT jika ada seseorang yang membantu saya untuk memulai prosedur pembuatan laporan.					
3	Saya membuat SPT sendiri dengan menggunakan *e*-SPT tanpa bantuan orang lain/karyawan ataupun konsultan pajak.					
Strength						
4	Saya selalu membutuhkan arahan penggunaan *e*-SPT dari pihak KPP setiap kali membuat laporan pajak dengan menggunakan *e*-SPT.					
5	Saya yakin dapat menggunakan *e*-SPT tanpa bantuan media *online*.					
6	Saya merasa sangat terbantu dengan beralihnya sistem pengisian SPT dari manual ke komputer..					
Generalzabiity						
7	Saya bisa membuat laporan pajak menggunakan *e*-SPT walaupun saya belum pernah menggunakan aplikasi tersebut.					
8	Saya bisa menggunakan *e*-SPT ketika saya melihat sekali saja orang menggunakan aplikasi tersebut.					

Sumber: Chandra (2015) dan Novindra (2017) dengan modifikasi

B. KEMUDAHAN PENGGUNAAN (X2)

No	PERNYATAAN	Tanggapan				
		STS (1)	TS (2)	N (3)	S (4)	SS (5)
Mudah Dipahami						
1	Menurut saya *e*-SPT merupakan aplikasi yang mudah untuk dipahami.					
2	Menurut saya *e*-SPT jelas dalam penggunaannya.					
Mudah Untuk Berinteraksi						
3	Saya bisa menggunakan *e*-SPT tanpa bantuan dari orang lain.					
4	Saya langsung bisa menggunakan *e*-SPT dengan baik saat pertama kali mengaksesnya.					
Mudah Digunakan						

5	Saya merasa *e*-SPT sangat mudah digunakan.					
6	Saya tidak membutuhkan banyak usaha untuk menggunakan *e*-SPT.					
Fleksibilitas						
7	Menggunakan *e*-SPT membuat pekerjaan saya menjadi lebih mudah terkait hal melaporkan pajak.					
8	Pekerjaan saya megenai laporan pajak dapat terselesaikan dengan baik menggunakan *e*-SPT.					

Sumber: Winayu (2013) dan Chandra (2015) dengan modifikasi

C. *e*-SPT DALAM MELAPORKAN PAJAK (Y)

No	PERNYATAAN	Tanggapan				
		STS (1)	TS (2)	N (3)	S (4)	SS (5)
Keinginan untuk menggunakan						
1	Saya berminat menggunakan *e*-SPT untuk menghitung dan melaporkan pajak saya.					
2	Saya berminat menggunakan *e*-SPT agar mengikuti perkembangan zaman					
Selalu mencoba menggunakan						
3	Saya berkeinginan untuk selalu menggunakan *e*-SPT untuk membuat laporan pajak yang menjadi tanggung jawab saya.					
4	Saya lebih sering menggunakan *e*-SPT daripada SPT manual.					
Berlanjut Dimasa yang akan datang						
5	Saya memiliki keinginan untuk terus menggunakan *e*-SPT dimasa yang akan datang.					
6	Dimasa depan saya akan memilih untuk menggunakan *e*-SPT daripada SPT manual.					

Sumber: Winayu (2013) dan Chandra (2015) dengan modifikasi

Hasil Uji Validitas dan Reliabilitas

Indikator Variabel	Item Pertanyaan	Koefisien Korelasi	Sig.	Ket.	Cronbach's Alpha	Ket.
Variabel *Computer Self Efficacy* (X1)						
Magnitude (X1.1)	X1.1.1 X1.1.2 X1.1.3	0,549 0,498 0,639	0,000 0,000 0,000	Valid Valid Valid	0,650	Reliabel
Strength (X1.2)	X1.2.1 X1.2.2 X1.2.3	0,643 0,713 0,347	0,000 0,000 0,000	Valid Valid Valid	0,673	Reliabel
Generalizability (X1.3)	X1.3.1 X1.3.2	0,625 0,638	0,000 0,000	Valid Valid	0,655	Reliabel
Variabel Kemudahan Penggunaan (X2)						
Mudah Dipahami (X2.1)	X2.1.1 X2.2.2	0,788 0,670	0,000 0,000	Valid Valid	0,775	Reliabel
Mudah Untuk Berinteraksi (X2.2)	X2.2.1 X2.2.2	0,858 0,702	0,000 0,000	Valid Valid	0,819	Reliabel
Mudah Digunakan (X2.3)	X2.3.1 X2.3.2	0,712 0,679	0,000 0,000	Valid Valid	0,738	Reliabel
Fleksibilitas (X2.4)	X2.4.1 X2.4.2	0,725 0,883	0,000 0,000	Valid Valid	0,835	Reliabel
Variabel *e*-SPT Dalam Melaporkan Pajak (Y)						
Keinginan Untuk Menggunakan (Y1.1)	Y1.1.1 Y1.1.2	0,817 0,747	0,000 0,000	Valid Valid	0,819	Reliabel
Selalu Mencoba Menggunakan (Y1.2)	Y1.2.1 Y1.2.2	0,792 0,631	0,000 0,000	Valid Valid	0,760	Reliabel
Berlanjut Dimasa Yang Akan Datang (Y1.3)	Y1.3.1 Y1.3.2	0,739 0,799	0,000 0,000	Valid Valid	0,809	Reliabel

Sumber : Data Primer diolah, 2019

HASIL ANALISIS REGRESI

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	17,283	4,534		3,812	,000					
1CSE	,030	,091	,037	,334	,039	-,023	,037	,036	,942	1,061
KP	,203	,091	,246	2,243	,028	,237	,239	,239	,942	1,061

a. Dependent Variable: MPe-SPT

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,240a	,158	,035	1,429

a. Predictors: (Constant), KP, CSE
b. Dependent Variable: MPe-SPT

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10,368	2	5,184	6,537	,045b
	Residual	169,586	83	2,043		
	Total	179,953	85			

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,240a	,158	,035	1,429	,058	2,537	2	83	,085	1,220

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		86
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,41248996
Most Extreme Differences	Absolute	,080
	Positive	,052
	Negative	-,080
Kolmogorov-Smirnov Z		,745
Asymp. Sig. (2-tailed)		,636