

# PROCEEDING



Faculty of Economics and Business  
Universitas Jember



## THE **3<sup>rd</sup>** INTERNATIONAL CONFERENCE ON ECONOMICS, BUSINESS, AND ACCOUNTING STUDIES



**Social Cohesion, Public Policy Reformation,  
and Market Integration  
towards Inclusive Global Economy**

**November 24<sup>th</sup>-25<sup>th</sup>, 2017**

Faculty of Economics and Business Universitas Jember  
Jember-East Java Indonesia

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# **The 3<sup>rd</sup> International Conference on Economics, Business, and Accounting Studies**

*“Social Cohesion, Public Policy Reformation, and Market Integration towards Inclusive Global Economy”*

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## Foreword



### “Selamat Datang”

On behalf of Faculty of Economics and Business Universitas Jember, it is great pleasure to welcome you to Jember, Indonesia, for The 3<sup>rd</sup> International Conference on Economics, Business and Accounting Studies (ICEBAST) with the main theme “Social Cohesion, Public Policy Reformation, and Market Integration towards Inclusive Global Economy”, in November 24<sup>th</sup>-25<sup>th</sup>, 2017.

The 3<sup>rd</sup> ICEBAST has become a regular agenda every year and commemorating the 53<sup>rd</sup> anniversary of Universitas Jember as one of the national and international reputable universities in contributing academic thinking as our motto “tradition of excellence”. Faculty of

Economics and Business Universitas Jember through The 3<sup>RD</sup>ICEBAST becomes an important part in developing economic dynamics by exploring in depth various issues, problems and policies in global economic challenge. Globalization provides a challenge for countries in the world to respond in changing global economy dynamics. This change not only happens to the goods and services mobility but also to the unlimited mobility of human beings that brings logical consequences in the constellation of a country’s economy. Therefore, many countries are transforming not only economic but also socio-cultural, security, and political system. The classic problems that still occur in the development process such as inequality, social cohesion, socio-economic impacts of population pressure, climate change, rapidly changing technology and other development issues that it gives importance of policy instruments and implementation synergies to achieve improved welfare. Therefore, in this event, together with policy makers, academicians, business managers, researchers, and students, we would like to discuss and explore in depth the ways in facing the future challenges, especially the ASEAN Economic Community (AEC).

Finally, I gratefully thanks to the committee for having made this conference successfully and for the work well done. To all sponsors, I would like to thank for your support in making this conference has become realized. Thank you for coming in this conference for all participants. I wish that you will enjoy this program and enjoy your time in Jember.

Best Wishes,

**Dr. Muhammad Miqdad, S.E, M.M, Ak.CA**  
**Dean of Faculty of Economics and Business University of Jember**

## **Preface**



By giving thanks to Allah SWT, the 3<sup>rd</sup> International Conference on Economics, Business, and Accounting Studies (ICEBAST) themed "Social Cohesion, Public Policy Reformation, and Market Integration towards Inclusive Global Economy" can be held on 24-25 November 2017. This conference is motivated by the phenomenon of macro-economic growth trend in various countries, including in emerging market countries, which is accompanied by various inequality in the micro-economic level, either related to inequality of development or social interaction. The conference aims to get ideas, policy formulations, and synergies towards the inclusive global economy, both in the scope of economics, business, and accounting.

The conference invited keynote speaker and speakers from government, policy makers, academics, and practitioners to discuss the theme of the seminar. Keynote speaker in this conference was Prof. Dr. Mardiasmo, MBA., Akt (Vice Minister of Finance of Republic of Indonesia), Ryan Rizaldy (Deputy Director of Payment System Policy & Oversight Department, Bank Indonesia). Invited speakers were Maude Marie O Bietlot, Ph.D (Researcher and Consultant at University of Ottawa, Canada), Dr. Samsul Widodo, MA. (Directorate General for Development of Rural Areas, Ministry of Village, Development of Disadvantaged Regions, and Transmigration of Republic of Indonesia), Teguh Dartanto, Ph.D (Head of Poverty and Social Protection, Institute for Economic and Social Research, Universitas Indonesia), Dr. Sugeng (Deputy Governor of Bank Indonesia), Himawan Kusprianto (Assistant Director of Payment System Policy & Oversight Department, Bank Indonesia), Yunus Mulia (Area Head of Bank Mandiri Jember), and Mohamad Ikhsan Modjo, Ph.D ( Technical Advisor for Innovative Financing at United Nations Development Programs/UNDP, Jakarta). In addition, 145 papers from academics including students were presented in this conference. The conference was attended by speakers and presenters from Indonesia, Latin America, Philippines, and Thailand.

On this occasion, the committee conveys a thank to various parties, namely:

- a. Rector of University of Jember and Dean of the Faculty of Economics and Business, University of Jember for facilitating this conference;
- b. All the committee members, reviewers, and students that have organized this event well;
- c. All presenters who have contributed and shared ideas relevant to the theme and sub-themes of this conference; and
- d. All the participants and sponsors who have participated in this conference.

Finally, the committee hopes that conference can contribute significantly to the development of economics, business, and accounting studies. Suggestions and constructive criticism are desirable for the improvement of the next-series conference in the future.

Jember, November 24<sup>th</sup>, 2017

**Hadi Paramu, S.E., MBA., Ph.D**  
**Chairman of the Organizing Committee**

## **About the Conference**

Over the past three decades, globalization has significantly accelerated the dynamic of the global economy and even borderless countries. The dynamic global economy occurs not only in the flow of trade of goods and services but also in the investment, business, financial system, human capital and social mobility, as well as technology. These rapidly growing activities are providing new opportunities to engage in an inclusive global economy.

However, many developed countries are experiencing slow economic growth. It is reflected in their weak output and investment, which can decrease productivity, innovation, and competitiveness in the global market. While the economy is growing in emerging countries, they are also facing the inequality in development, social cohesion, demographic pressure, climate change, and technology. Consequently, this brings new challenges to improve the instrument of policy, to maximize the synergies to face globalization, and to achieve greater prosperity.

Hence, it is important and relevant to explore issues, problems, and policies in global economic challenges. The 3<sup>rd</sup> International Conference on Economics, Business, and Accounting Studies (ICEBAST) invites the policy makers, academicians, business managers, researchers, and students to discuss and to explore in depth the ways to achieve inclusive global economy. We invite papers with the theme of "Social Cohesion and Business Innovation towards Inclusive Global Economy". The papers may include the following sub-themes, though not limited to them.

Sub-themes of the conference:

1. Government and economic resiliency and accountability
2. Agriculture economics
3. Environmental and sustainable economic development
4. Industrial economics and social welfare
5. Infrastructure and tourism
6. Corruption and economic crime
7. Financial inclusion (financial institution, accounting, taxes)
8. Financial technology
9. Business strategy, innovation, and entrepreneurship
10. Macprudential and microprudential (financial system stability)
11. Human capital development
12. Business analytic and management accounting in digital world
13. International trade, investment, and economic integration
14. Islamic economics

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## The Speakers



Keynote Speaker:

**Prof. Dr. Mardiasmo, MBA., Akt**

Vice Minister of Finance of Republic of Indonesia

Invited Speakers:



**Ryan Rizaldy**

Deputy Director of Payment System Policy & Oversight Department,  
Bank Indonesia

**Drs. Samsul Widodo, MA.**

Directorate General for Development of Rural Areas,  
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Programs (UNDP), Jakarta



## Table of Contents

Foreword .....	iii
Preface.....	iv
About the Conference.....	v
The Committee.....	vi
The Speakers .....	vii
Table of Contents.....	ix

### GENERAL TOPICS

#### **GOVERNMENT AND ECONOMIC RESILIENCY AND ACCOUNTABILITY**

**The Effect of Intellectual Capital on Financial Performance of Innovative Manufacturing Companies in Indonesia: The Mediating Effects of Competitive Advantage**  
 Andi Wijayanto, Suhadak, Moch. Dzulkirom, and Nila Firdausi Nuzula ..... Error! Bookmark not defined.

**Inflation Phenomenon in Indonesia**  
 Irma Febriana M.K., Nairobi, and Siska Sukasna ..... Error! Bookmark not defined.

**Formation of Views and Interests to The Accountants Profession in Master of Accounting Students of Jember University Force of 2016 Using Structuration Theory Analysis**  
 Munadzir Ahsan Al Ghofiqi ..... Error! Bookmark not defined.

**The Role of *DESBUMI* in Family Welfare Enhancement for Former Migrant Workers in Dukuh Dempok Village Wuluhan Sub-District Jember Regency**  
 Sangidatus Sholiha..... Error! Bookmark not defined.

**Changes in Economic Structure of East Java and The Policy of East Java Provincial Government**  
 Nian Riawati ..... Error! Bookmark not defined.

**The Analysis of local Government Expenditure Efficiency and Its Impact on Economic Growth in Indonesia**  
 Faisol ..... Error! Bookmark not defined.

**The Exploration of Autonomy Support in Lecturer Context**  
 Devani Laksmi Indyastuti ..... Error! Bookmark not defined.

**Determinant Debt Policy (Study in Manufacturing Company Subsectors Food and Drink List in Indonesian Stock Exchange)**  
 Denok Pratiwi, Isti Fadah, Nurhayati, and Yustri Baihaqi ..... Error! Bookmark not defined.

**Corporate Governance of Selected Publicly Listed Philippine Hotels**  
 Challoner A. Matero, Marie Jane Jumawan Matero, and Eleanor D. Paclijan ..... Error! Bookmark not defined.

### AGRICULTURE ECONOMICS

#### **ENVIRONMENTAL AND SUSTAINABLE ECONOMIC DEVELOPMENT**

**Policy Implementation of Agricultural Warehouse Receipt System of Agricultural Products in East Java**  
 Sulistyaningsih, Rudi Wibowo, Evita Soliha Hani, and Yuli Hariyati..... Error! Bookmark not defined.

**The Projection of the Development of Folks' Farm as the Concept of Agro-Tourism as an Effort to Increase Economic Benefits of Small-Scale Livestock Business**  
 Halim Ahmad, Muhammad Musyafi'i Huda, Yunus Adi Julianto, and Monita Januar ..... Error! Bookmark not defined.

**Marketing Strategy for Tobacco and Its Industrial Products to Facing Global Market and Word Anti-Tobacco Campaign**  
 Iryono ..... Error! Bookmark not defined.

**Empirical Study of Export Competitiveness of Agricultural Products in ASEAN 3: Revealed Comparative Advantage (RCA) Approach**

Chanpitaksa Nutjaree, Alexandra Barbaso, Nofita Wulansari, and M. Fahri Priambudi ... Error! Bookmark not defined.

**Impact of Agriculture Productivity on Economics Growth: A Case Study of ASEAN-3**

Pannawadee Radinghin, Shania Temeña, and Badara Shofi Dana ..... Error! Bookmark not defined.

**The Dynamics of Institutional Arrangement for Improving Export Competitiveness of Besuki Na-Oogst Tobacco in Jember Regency Indonesia**

Adhitya Wardhono, Josi Ali Arifandi, and Yulia Indrawati ..... Error! Bookmark not defined.

**The Implementation of Drinking Water Supply System in Regional Autonomy Era**

Wasifah Hanim ..... Error! Bookmark not defined.

**INDUSTRIAL ECONOMICS AND SOCIAL WELFARE**

**INFRASTRUCTURE AND TOURISM**

**BUSINESS STRATEGY, INNOVATION, AND ENTREPRENEURSHIP**

---

**The Impact of Capital Expenditure, Investment, and Labor Force on Economic Growth In South Kalimantan**

Muzdalifah and Syahrutuah Siregar ..... Error! Bookmark not defined.

**The Spatial Distribution of Indonesia's Manufacturing Industries: An Exploratory Spatial Data Analysis**

Edy Santoso and Regina N. Wilantari ..... Error! Bookmark not defined.

**Good Corporate Governance (GCG) in Municipally Owned Company (MOC) in South Kalimantan**

Fifi Swandari and Abdul Hadi ..... Error! Bookmark not defined.

**The Tourism Economic Impact From Applied of Community Based Tourism Concept (Study in Kuin Tourism Village Banjarmasin, South Kalimantan)**

Dewi Rahayu, Ika Chandriyanti, and Noor Rahmini ..... Error! Bookmark not defined.

**Local Wisdom as the Source of the New Economy: A Case Study of Dangean, Gedangan Village, Boyolali Regency**

Bayu Grendo Sigarete, Varid Adi Kurniawan, and Muhammad Atok Ilah ..... Error! Bookmark not defined.

**Analysis of Potential, Problem, and Development Strategy of MSMEs Tenun Ikat Kediri**

Subagyo and Gesty Ernestivita ..... Error! Bookmark not defined.

**The Moderating Effect of Dividen and Ownership Structure on the Relationship between Free Cash Flow and Enterprise Value**

Zaki Fakhroni and Indra Suyoto Kurniawan ..... Error! Bookmark not defined.

**FINANCIAL INCLUSION (FINANCIAL INSTITUTION, ACCOUNTING, TAXES)**

**FINANCIAL TECHNOLOGY**

**MACROPRUDENTIAL AND MICROPRUDENTIAL (FINANCIAL SYSTEM STABILITY)**

**BUSINESS ANALYTIC AND MANAGEMENT ACCOUNTING IN DIGITAL WORLD**

**INTERNATIONAL TRADE, INVESTMENT, AND ECONOMIC INTEGRATION**

---

**Financial System and Economic Growth of Emerging Market Countries in ASEAN**

Ika Wahyu Cahyani, Regina Niken Wilantari, and Endah Kurnia Lestari ..... Error! Bookmark not defined.

**Exploring The Nexus Between Micro Small Medium Enterprise, Financial Inclusion, and Economic Growth In ASEAN 3**

Panji Tirta Nirwana Putra, Shanaiah Marie Amores, and Ellizer Jan Ezack Cabahug ..... Error! Bookmark not defined.

**The Dynamics of Capital Flow and Procyclicality of Financial Stability System in ASEAN+3**

Yulia Indrawati, Adhitya Wardhono, Ciplis Gema Qo'riah, and M.Abd.Nasir ..... Error! Bookmark not defined.

## **Influence the Quality of the System and the Quality of The Information on E- Filing Users Satisfaction**

Mar'atus Solikah and Dian Kusumaningtyas ..... Error! Bookmark not defined.

## **The Analysis of Indonesian Economic and Global Uncertainty: A Vector Auto Regression Approach**

Darwis Muhammad Ahrori and Lucik..... Error! Bookmark not defined.

## **HUMAN CAPITAL DEVELOPMENT**

### **Causes and Solution to Reduce Unemployment Vocational School Graduate in Indonesia**

Nur Anita Yunikawati, Putra Hilmi Prayitno, Magistyo P Purboyo, Ni'matul Istiqomah, and Emma Yunika Puspasari  
 Error! Bookmark not defined.

### **Sanitair Malang Industry Center: Optimizing of Implementation Creative Economic in Dealing Economic Inequality in Indonesia**

Muhammad Akhyar and Nuroniatul Khusnia ..... Error! Bookmark not defined.

### **An Analysis of Factors Affecting Circular Migration Interest of Residents in Negara Sub-district of Jembrana Regency of Bali Province**

Anifatul Hanim, Sudaryanto, Ida Wahyuni, and Ivana RD ..... Error! Bookmark not defined.

### **The Impact of Infrastructure on Strategic Sectors Expenses for Poverty: the Case in ASEAN 4**

Ati Musaiyarah and Suryaning Bawono..... Error! Bookmark not defined.

### **Social Capital Agricultural in ASEAN 3 (Indonesia, Philippines, and Thailand)**

Antonette Kay P. Gabuya, Akkarawin Kareesor , and Alvin Dwi Hariyono Dede Cristanto Error! Bookmark not defined.

### **Human Capital Investment on Industrial Productivity In Indonesia**

Faisol and Suhardi,..... Error! Bookmark not defined.

### **Model for Handling Disadvantaged Village in Facing The Vicious Circles of Poverty in Situbondo District (Case Study in Besuki Village)**

Tria Apriliana and Irena Paramita Pramono..... Error! Bookmark not defined.

## **CORRUPTION AND ECONOMIC CRIME**

## **ISLAMIC ECONOMICS**

### **Zakah for Water: An Alternative Source of Funding for Sustainable Accessibility**

Marga Gumelar ..... Error! Bookmark not defined.

### **Factors Influencing Customers in Using Islamic Banking Service**

Elanna Heidi Christanti, Dwi Wulandari, Bagus Shandy Narmaditya, and Sugeng Hadi Utomo Error! Bookmark not defined.

### **Conventional Accounting Versus Sharia Accounting: Reconciliation of Perception to Achieve Spiritual Meaning**

Sandra Iriawan ..... Error! Bookmark not defined.

### **Sharia Fraud Model: the Fraud in The Circle of Faith**

Abd. Mujib ..... Error! Bookmark not defined.







## **INFLUENCE THE QUALITY OF THE SYSTEM AND THE QUALITY OF THE INFORMATION ON E- FILING USERS SATISFACTION**

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### **Abstract**

E-filing is a service of charging and delivering Letter of Notification (SPT) electronically to Directorate General of Taxes, by utilizing internet communication channel. The purpose of this research is to test and analyze some factors that influence satisfaction of the e-filing users. That factors are quality of the system and quality of the information. The indicators of quality of the system are accuracy, database content, ease of use, ease of learning and realization of user requirement. Quality of the information indicators are relevance, informativeness, forma, content, accuracy, currency, timeliness, usability, and clarity. The population in this study are all personal tax payers in Kediri, the sampling technique is judgement sampling with a total of 200 samples. Data collection using questionnaire. Data analysis technique using SPSS. The results of the research shows that system quality and information quality has been proved significantly has positive influence to the satisfaction of e- filing users.

**Keywords:** Quality of the sytem, quality of the information, satisfaction of E-Filing users

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### **INTRODUCTION**

Payment of taxes by the community is one manifestation of the role of society in nation building. Revenue from the tax sector is a high priority and still has the potential to increase its contribution. Increased awareness of taxpayers is necessary to increase revenue from the tax sector. Every year the income of the tax sector is increasing, in this case a challenge for the government, especially the Directorate General of Taxes is able to realize income from the tax sector in the State Budget (APBN). Challenges as well as other obstacles is the bad impression of taxpayers on government services especially Directorate General of Taxes that must be addressed in order to achieve the desired goals.

Technological developments in this globalisation era from year to year experienced a significant development. Internet technology provides a considerable influence in helping facilitate the work of every human being, especially in the field of archiving with a new innovation in the process of archiving is electronic archive. Where in this electronic archive has advantages that is more practical and has a smaller risk level.

In this regard, the Directorate General of Taxes utilizes technological developments to fulfill the Taxpayers' aspirations by facilitating the reporting procedures of tax returns either period or year. The development of the tax system conducted by the Directorate General of Taxes is nothing but a part of tax reform, tax administration.

E-filing is an electronic delivery service or delivery of SPT electronically for both private individuals and bodies (companies, organizations) to the Directorate General of Taxes through an ASP (Application Service Provider or Service Provider) by utilizing internet communication channels on-line and real time, so Taxpayers no longer need to print all report forms and wait for receipts manually. That way, the e-filing system is perceived to be more effective and efficient. With this E-filing, the taxpayer can send notification data (SPT) anywhere and anytime either inside or outside the country, not depend on office hours and can be done during holidays (24 hours in 7 days), then the data will sent directly to the database. The Directorate General of Taxes with internet facility (on-line) is channeled through one or several Service Provider Companies.

Due to the lack of socialization from the Directorate General of Taxation, some taxpayers still do not understand or have been unable to use E-filing services, or consider that tax reporting through E-filing is more difficult than manual reporting by coming to the tax office. Whereas reporting when the SPT reporting computerized has greater benefits for Taxpayers and Directorate General of Taxes. [1] said if the participation of taxpayers in the use of e-filing is still low then it will result in the return received by Directorate General of Taxes is also low. This will be detrimental to the Directorate General of Taxes who have spent a huge cost to create a better Information system in order to provide ease in tax administration.



### Problem of the study

Based on the background of the above problem in this study are does quality of system affect the satisfaction of e-filing users, does quality of information affect the satisfaction of e-filing users, than does quality of system and quality of information affect simultaneously to e-filing user satisfaction?

### Objectives of the study

Based on the Problem of the study above, the research objectives in this study are to analyze the effect of quality system to e-filing user satisfaction, analyze the effect of quality information on e-filing user satisfaction and analyze the effect of Quality System and Quality Information simultaneously to E-filing user satisfaction.

## LITERATURE REVIEW

### Literature

#### E-Filing

Based on the Decree of the Director General of Taxes [2], [3] on Procedures for Submitting Electronic Letter of E-filing through Application Service Provider Company (ASP), e-filing is an Annual or Annual Tax Return in the form of electronic forms in computer media, where the delivery is done electronically in the form of digital data transferred or submitted to the Directorate General of Taxes through the Application Service Provider (ASP) which has been appointed by the Director General of Taxes with the process of online and real time.

The use of E-Filing service can make it easier for taxpayers to report the SPT both SPT and SPT yearly without having to come and queue at the Tax Office. Taxpayers when reporting their tax returns anytime and anywhere even if the reporting is on weekdays. So the use of E-Filing is indirectly can save more time and cost for taxpayer to prepare, process, and report SPT to tax office properly and on time.

#### Quality System

The success of a system is strongly influenced by the quality of the system itself. A quality system that will meet the needs of users and greatly determine the satisfaction of users who use the system.

The quality of a system can be seen from how quickly access which is owned or whether the system has access optimal enough and worthy said that the system has a good quality and can satisfy users. In addition the system that is said to be quality is a system that has a high accuracy so that users can trust the system being used. Ease of use and ease to learn is also a measuring tool used to assess whether the system is said to be qualified or not. Based on these explanations the system quality indicators are:

- a Accuracy
- b Database Content
- c Ease Of Use
- d Ease Of Learning
- e Realizaton Of User Requirement

#### Quality of Information

The quality of information is the quality of output in the form of information generated by the system used. Thus, information is data that is processed into a meaningful form for the recipient and can be useful in decision making either current or future. The power of information focuses on the information generated by the system. For information can be used as a decision-making then the resulting information must meet the criteria that will use the information. Information quality indicators are as follows:

- a Relevance
- b Informativeness
- c Format
- d Content
- e Accuracy
- f Currency
- g Timeliness
- h Usableness
- i Clarity

### Hypothesis of the study

[4]conducted research about Quality of the system affects the user satisfaction. When the system used is easy, fast, reliable, flexible, and secure in protecting user data then users will feel satisfied used system. so the higher understanding of the quality system by the user, then they will increasingly use the system and they will be more

satisfied with the system used. In improving the performance of system users expect a quality system to utilize the system.

#### H1: System Quality Affects Satisfaction of E-Filing User

[4] states the quality of information positively affect the satisfaction of the use of E-Filing. If the information produced is accurate, relevant, complete on time and presented clearly then the user will be satisfied. Most people think that will use the system if the system is believed to be useful, qualified and can help resolve work.

#### H2: Information Quality affects the Satisfaction of E-Filing User.

## METHODS

### Population and Sampel

According [5], "population is a generalization region consisting of objects or subjects that have certain qualities and characteristics set by the researchers to be studied and then drawn conclusions. In this study the population used is all personal taxpayers who use e-filing facility or have been using E-Filing in Kediri.

The sample according to [5] is "part of the number and characteristics possessed by the population so that all members of the population are not the object of research". But not all members of this population to be the object of research therefore it is necessary to take samples. Sampling technique used in this research is judgment sampling is a sampling technique by sampling that is not done randomly but based on the wishes of researchers [6]. The sampling method was chosen to facilitate the implementation of the study on the grounds that the number of population studied was unknown so that there was freedom to choose the quickest and easiest sample. So the sample is determined by researchers amounting to 200 people who are considered capable of representing the existing population.

### Data and Variable Research

In this study the data used are primary data taken using a questionnaire that was cleared and filled by the taxpayers who have used E-Filing. The questionnaire was made using the Likert scale format with the answer category consisting of 5 levels. For quantitative analysis, alternative answers are scored from numbers 1 through 5 which are ordinal data, as follows:

- 5: Always
- 4: Often
- 3: Sometimes
- 2: Rarely
- 1: Never

### Data Analysis

In this research, the method of data analysis used is Multiple Linear Regression Analysis method, because the purpose of this research is to know the influence of independent variable to dependent variable and the data scale in this research use the ratio and independent variable which researched more than one variable. Several steps performed in data analysis are: Validity test, reliability test, classical assumption test, multiple linear regression test, coefficient of determination test and hypothesis test.

The regression equation for this research is as follows:

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

Information:

- Y : User satisfaction E-Filing
- a : Constants
- $\beta$  : Regression coefficient
- X1 : Quality of the System
- X2 : Quality of the Information
- $\varepsilon$  : stadart error

## RESULT

In the results of research that was tested using SPSS for windows v.21, on the validity test the value of r count all items statement more than table that is equal to 0.139. Thus the entire item statement on the research instrument declared valid. In the second test that is reliability, obtained the result that the value of Crobach Alpha all variables more than 0.60 then the data is declared reliable.

The next test is the classical assumption test of all research variables have passed the Classic Assumption test. Normality test results are kolmogorof-smirnov (K-S) and Asymp. Sig all variables have value above  $\alpha = 0,05$  which



means normal distributed data. The multicollinearity result shows that the tolerance value of 0.10 and VIF of less than 10 means that the independent variable does not occur multicollinearity. The next classical assumption test is autocorrelation with the test result  $du < d < -du$  or  $1.7887 < 1.891 < 2.2113$  the result means the regression model is free from autocorrelation. The result of the heteroscedasticity test states that the points spread randomly and spread either above or below the number 0 on the Y axis. And this shows that this regression model does not occur heteroscedasticity.

#### Determination coefficient test

**Table 1. Determination coefficient test**

Model	Model Summary <sup>b</sup>		
	R	R Square	Adjusted R Square
1	0,891 <sup>a</sup>	0,793	0,791 <sup>a</sup>

a. Predictors: (Constant), Quality of the Information, Quality of the System  
b. Dependent Variable: Satisfaction of E-Filing Users

The table above shows the value of adjusted R<sup>2</sup> of 0.791 which means that 79.1% change in user satisfaction E-Filing can be explained by the variable of Quality of the System and Quality of the Information. While the remaining 20.9% influenced by other variables not examined in this study.

#### Multiple Linear Regression Analysis

**Table 2. Multiple Linear Regression Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,425	,292		8,314	,000
Quality of the System	0,232	,020	,734	11,414	,000
Quality of the Information	0,045	,016	,176	2,745	,007

a. Dependent Variable: Satisfaction of E-Filing Users

$$Y = a + \beta_1 \text{ Quality of the System} + \beta_2 \text{ Quality of the Information} + \varepsilon$$

Based on the above table, we get the following equation:

$$Y = 2,425 + 0,232 \text{ Quality of the System} + 0,045 \text{ Quality of the Information} + \varepsilon$$

Based on the results of calculations on SPSS for windows version 21 in the table above can be concluded:

1. Constant = 2.425  
If the Quality of System (X1) and Quality of Information (X2) = 0 variables then the E-Filing User Satisfaction variable will be 2,425.
2. Coefficient X1 = 0.232  
Each addition of one unit on the variable Quality of System (X1) with the assumption variable Quality of Information (X2) is zero then variable User Satisfaction E-Filing will increase by 0.232. Conversely, each decrease of one unit on the variable Quality of System (X1) with the assumption variable Quality of Information (X2) is zero then variable User Satisfaction E-Filing will decrease by 0.232.
3. Coefficient X2 = 0.045  
Every addition of one unit on variable Quality of Information (X2) with assumption variable Quality of System (X1) is zero then variable of E-Filing User Satisfaction will increase by 0,045. Conversely, each decrease of one unit on variable Quality of Information (X2) with assumption variable Quality of System (X1) is zero then variable of E-Filing User Satisfaction will decrease equal to 0,045.