

Influence The Quality Of The System And The Quality Of The Information On E- Filing Users Satisfaction

By Mar'atus Solikah

Influence The Quality Of The System And The Quality Of The Information On E- Filing Users Satisfaction

Solikah, Mar'atus and Kusumaningtyas, Dian

*Faculty of Economic, University of Nusantara PGRI Kediri East Java Indonesia
Faculty of Economic, University of Nusantara PGRI Kediri East Java Indonesia*

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

1. 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).

*Corresponding author. Tel.: +62-816-554-659;
E-mail address: solikahfe@unpkediri.ac.id

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 globalization 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. Dewi and Ratih (2009) 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 ?

Objective 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

26

Based on the Decree of the Director General of Taxes No. KEP-88 / PJ. / 2004 dated May 14, 2004 jo KEP-05 / PJ. / 2005 dated January 12, 2005 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 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. Realization Of User Requirement

Quality of Information

Rai et al (2002) states that 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

Kirana Research (2010) 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

Kirana research (2010) 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.

2. Methods

Population and Sampel

According Sugiyono (2013: 148), "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 Sugiyono (2013: 149) 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 (Marzuki, 2000: 42). 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 in 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
 β : Regression coefficient
 X_1 : Quality of the System
 X_2 : Quality of the Information
 ε : stadart error

3. 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 Crobanch 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 kolmgorof-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.

1. Determination coefficient test

4 Table 1
Determination coefficient test
Model Summary^b

Model	R	R Square	Adjusted R Square
1	.891 ^a	.793	.791

a. Predictors: (Constant), Quality of the Information, Quality of the System

b. Dependent Variable: *Satisfaction of E-Filing Users*

31 The table above shows the value of adjusted R² 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.

Table 2
Multiple Linear Regression
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,425	,292		8,314	,000
Quality of the System	,232	,020	,734	11,414	,000
Quality of the Information	,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 (X_1) and Quality of Information (X_2) = 0 variables then the E-Filing User Satisfaction variable will be 2,425.
2. Coefficient $X_1 = 0.232$
Each addition of one unit on the variable Quality of System (X_1) with the assumption variable Quality of Information (X_2) 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 (X_1) with the assumption variable Quality of Information (X_2) is zero then variable User Satisfaction E-Filing will decrease by 0.232.
3. Coefficient $X_2 = 0.045$
Every addition of one unit on variable Quality of Information (X_2) with assumption variable Quality of System (X_1) 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 (X_2) with assumption variable Quality of System (X_1) is zero then variable of E-Filing User Satisfaction will decrease equal to 0,045.

3. Hypothesis Test
3.1 Partial Test (t test)

Table 3.1
Hypothesis Partial Test
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,425	,292		,8314	,000
Quality of the System	,232	,020	,734	1,414	,000
Quality of the Information	,045	,016	,176	,745	,007

a. Dependent Variable: Satisfaction of E-Filing Users

6

Based on the above table, it can be concluded as follows:

1. In System Quality variables obtained significant value of 0.000. It shows that significant value of t test of System Quality variable <0,05 which means H₀ refused and H_a accepted. This means Quality System Affects the Satisfaction of E-Filing User.
2. In the variable of Quality of Information obtained significant value of 0,007. This indicates that the significant value of t test variable Quality of Information <0.05 which means H₀ rejected and H_a accepted. This means that Quality of Information affects the Satisfaction of E-Filing User.

3.2 Simultaneous test (F test)

Table 3.2
Hypothesis Simultaneous Test
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	254,320		127,160	3,77,832	,000 ^b
Residual	66,300	97	,337		
Total	320,620	99			

a. Dependent Variable: Satisfaction of E-Filing Users

b. Predictors: (Constant), Quality of the Information, Quality of the System

Based on the above table, it can be concluded as follows:

In the variable Quality of System obtained significant value of 0.000. This shows that significant value of F Quality of System and Quality of Information < 0.05 which means H_0 is rejected and H_a accepted. This means that simultaneously Quality of System and Quality of Information affect the Satisfaction of E-Filing User.

4. Conclutions

Based on the above test results it can be taken some conclusions as follows:

1. Quality System partially significant effect on User Satisfaction E-Filing. E-filing users feel the ease of using the system to assist them in reporting their tax returns.
2. Quality of Information Partially significant effect on User Satisfaction E-Filing. E-filing provide adequate information, so that tax payers are able to obtain the desired information.
3. Quality of System and Quality of Information simultaneously significant effect on User Satisfaction E-Filing.

References

- [1] Ayu, Ika. (2005), *Implementasi Electronic Filing System (e-filing) dalam praktek penyampaian Surat pemberitahuan (SPT) di Indonesia*, Tesis, Univ. Diponegoro. Semarang.
- [2] Churchman, West. C. (1968). *The System Approach*, Dell, New York.
- [3] Syanto HM. (2007). *Sistem Teknologi Informasi*, Andi, Yogyakarta.
- [4] Keputusan Direktur Jendral Pajak nomor KEP-88 / PJ/ 2004 Tgl 14 Mei 2004
- [5] Keputusan Direktur Jendral Pajak nomor KEP-05 / PJ/ 2005 Tgl. 12 Januari 2005 *Tentang tata cara penyampaian surat pemberitahuan secara elektronik (e-filing)*
- [6] Kirana, Gita G. (2010). *Analisis Perilaku Penerimaan Wajib Pajak terhadap Penggunaan E-filing (Kajian Empiris di Wilayah Kota Semarang)*. Semarang: Univesitas Diponegoro.
- [7] Marzuki 2000. *Metodelogi Riset*. Yogyakarta: Prasetia Widia Pratama.
- [8] Mulyanto, Agus. (2009). *Sistem Informasi Konsep dan Aplikasi*, Pustaka Pelajar, Yogyakarta.
- [9] Nightisabha, Ita Akyuna. Djoko & Bayu. (2009). Jurnal Siasat Bisnis “*Persepsi Pengguna Layanan Pengadaan Barang dan Jasa Pemerintah Kota Yogyakarta Terhadap Implementasi Sistem Procurement*”, Vol 13 (2), 129- 150.
- [10] Peraturan Direktur Jendral Pajak Nomor 26 Tahun 2012. *Tentang Tata Cara Penerimaan dan Pengolahan Surat Pemberitahuan Tahunan*
- [11] Peraturan Menteri Keuangan. No.192 / PMK.03/2007. *Tentang Kategori kepatuhan wajib pajak*
- [12] Ratih Khomalyana Dewi. 2009. “*Analisis Faktor-Faktor yang Mempengaruhi Penerimaan Wajib Pajak terhadap Penggunaan e-filing*.” Skripsi Tidak Dipublikasikan, Fakultas Ekonomi, Universitas Diponegoro.
- [13] Soemitro, Rochmat. (1992). *Asas dan Dasar Perpajakan I*, PT. Eresco, Bandung
- [14] Riyono. 2013. *Metode Penelitian Manajemen*. Bandung: Alfabeta.
- [15] Torkzadeh, Gholamreza dan William Doll. (1991). *Test-Retest Reliability of the End-User Computing Satisfaction Instrument*. *Information Sciences*, Vol. 22, 26-37.
- [16] Undang-undang no.16 Th. 2009 *tentang ketentuan umum dan tata cara perpajakan (UU KUP)*

Influence The Quality Of The System And The Quality Of The Information On E- Filing Users Satisfaction

ORIGINALITY REPORT

18%

SIMILARITY INDEX

PRIMARY SOURCES

1	isclo.telkomuniversity.ac.id Internet	39 words — 1%
2	garuda.ristekbrin.go.id Internet	35 words — 1%
3	journal.perbanas.ac.id Internet	35 words — 1%
4	irceb.org Internet	29 words — 1%
5	kc.umn.ac.id Internet	24 words — 1%
6	www.ijicc.net Internet	23 words — 1%
7	jurnal.fe.umi.ac.id Internet	22 words — 1%
8	text-id.123dok.com Internet	22 words — 1%
9	core.ac.uk Internet	21 words — 1%
10	eprints.undip.ac.id Internet	21 words — 1%

11	MD. Aminul Islam,. "Factors affecting user satisfaction in the Malaysian income tax e-filing system", AFRICAN JOURNAL OF BUSINESS MANAGEMENT, 2012 Crossref	20 words — 1%
12	repository.its.ac.id Internet	20 words — 1%
13	Syamsul Bahri Surbakti, Windy Aginta, Aria Masdiana. "REVIEW OF SOME FINANCIAL RATIOS AND THE EFFECT ON CHANGES IN INCOME IN REGISTERED FOOD AND BEVERAGE COMPANIES IN INDONESIA STOCK EXCHANGE", International Journal of Research - GRANTHAALAYAH, 2020 Crossref	18 words — 1%
14	www.researchgate.net Internet	18 words — 1%
15	journal.ugm.ac.id Internet	17 words — 1%
16	peraturanpajak.com Internet	17 words — 1%
17	www.ejournal-s1.undip.ac.id Internet	17 words — 1%
18	www.neliti.com Internet	17 words — 1%
19	lp2m.unpkediri.ac.id Internet	16 words — 1%
20	dergipark.org.tr Internet	13 words — < 1%
21	www.coursehero.com Internet	

13 words — < 1%

22 youngontrack.wordpress.com
Internet

13 words — < 1%

23 jurnalmahasiswa.stiesia.ac.id
Internet

12 words — < 1%

24 Sugiyanto Sugiyanto, Fitri Dwi Febrianti, Suropto Suropto. "GOOD CORPORATE GOVERNANCE AND TAX AVOIDANCE TO COST OF DEBT WITH GROWTH OPPORTUNITIES MODERATING (Empirical Study on Manufacturing Company and Finance Service Listed in IDX 2015-2019)", The Accounting Journal of Binaniaga, 2020
Crossref

11 words — < 1%

25 id.scribd.com
Internet

11 words — < 1%

26 Darono, Agung, and Dessy Irawati. "Service innovation in the complex environment of tax administration: the Indonesian public sector perspective", International Journal of Innovation and Regional Development, 2015.
Crossref

10 words — < 1%

27 journals.sagepub.com
Internet

10 words — < 1%

28 Feni Maria Sofa, Nanik Suryani, Fentya Dyah Rahmawati. "The Influence of Industrial Work Practice (Internship), Corporate World Information, and Motivation of Entering Corporate World towards Working Readiness of Students at Class XII Office Administration Department in SMK Negeri 2 Temanggung 2018/2019", KnE Social Sciences, 2020
Crossref

9 words — < 1%

29 Zhaohan Ding, Saide Saide, Endang Siti Astuti, Didi Muwardi, Najamuddin Najamuddin, Mutiara Jannati, Herzavina Herzavina. "An adoption of acceptance model for the multi-purpose system in university library", Economic Research-Ekonomska Istraživanja, 2019

Crossref

30 I Nyoman Simpen, Muhammad Nur Abdi, Mochammad Fahlevi, Rinto Noviantoro, Muhtar. "The Effect of Socialization, Sanction, and E-Filing on Annual SPT Reporting", E3S Web of Conferences, 2019

Crossref

31 jurnal.untirta.ac.id

Internet

32 pt.scribd.com

Internet

33 www.scieloopcion.com

Internet

EXCLUDE QUOTES OFF

EXCLUDE MATCHES OFF

EXCLUDE BIBLIOGRAPHY OFF