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EFFECT OF APPLICATION OF E-SYSTEM COMPLIANCE WITH INDIVIDUAL TAXPAYERS LISTED IN TAX SERVICE OFFICE PRATAMA GIANYAR I Putu Jana PRAWESWARA, Ni Made SUINDARI, I.D.A.M Manik SASTRI, Gde Deny LARASDIPUTRA

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Abstract:

E-System aims to facilitate taxpayers in carrying out tax obligations, so it is expected that taxpayer compliance will increase and state revenue will also increase. The purpose of this study was conducted to examine the level of compliance of individual taxpayers registered at the Gianyar Primary Service Office by using e-system at the level of compliance. This research was conducted in the working area of the Gianyar Pratama Tax Office. Sampling using slovin formula and a total sample of 100 respondents. The type of data used is primary data using the questionnaire survey method. Data analysis techniques using multiple linear regression. The results of the e-filing variable have a positive effect on the compliance of individual taxpayers, and the e-billing variable has a positive influence on the compliance of individual taxpayers, the e-registration variable does not affect the compliance of individual taxpayers. The E-SPT variable does not affect individual taxpayer compliance.

Keyword:

Personal Taxpayer Compliance, e-filing, e-billing, e-Registration and e-SPT



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INTRODUCTION

Taxes have a very important role in the life of the state, particularly in the development of a source of income for state tax to cover all expenses, including development expenses. A tax collection system in Indonesia is the Self Assessment System, which means the taxpayer is given the trust to take into account, depositing, and self-reported on the tax liability of the state. Taxpayers are given the authority to decide on the amount of tax payable, account for taxes that have been cut by another party, deposit and report tax officers while on duty just to watch him. Awareness of the taxpayer to tax obligations is necessary for the system to succeed. In fact,

Tax revenue of Rp 1315.91 trillion (92.41% of the Budget 2018), (source: www.kemenkeu.go.id). Tax revenue to reach Rp 920.2 trillion by the end of August 2019. This figure includes 51.5% against a target in the State Budget (APBN) in 2019 amounted to Rp 1786.4 trillion. When examining two rearward-year tax revenue growth from January to August 2019 was observed to slow down. In the same period in 2017 and 2018, respectively, down 52.9% and 56.1% of the state budget at the time. The government always tries to increase revenue from taxes through a variety of ways. Directorate General of Taxation has done Tax Administration Reform. The Tax Administration Reform was started in 2002. The program aims to support the implementation of good governance, namely the application of the tax administration system that is transparent and accountable.

The Directorate General of Taxation (DGT) continuously strives to innovate in the field of renewal of the tax system as a form of development of the tax system to improve the quality of services so that revenues from the tax sector will also increase. At the beginning of 2005 as a first step to realize the modernization of the tax system in Indonesia issued the e-system of taxation. Their e-system is expected that taxpayer may be easier in the process of reporting and payments. e-system, which was launched in the form of e-Registration, e-SPT and e-FIN, e-filing, e-billing, e-invoicing, e-forms, and e-reports. In this study only examined three of e-system issued by the Directorate General of Taxation, namely e-filing, e-billing, e-registration and e-SPT.

Compliance is an act of obedient and aware of the payment order and the reporting period and the annual tax obligation of the taxpayer in the form of a set of people and/or capital as a business in accordance with applicable tax regulations. The self-assessment system supports taxpayer compliance in Indonesia. Taxpayer compliance is very important because the taxpayer non-compliance is a major problem

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facing a country that is a source of budget based on taxes. This can be disastrous for the country and one of Indonesia. Then the taxpayer compliance will continue to be enhanced with a variety of service and convenience offered by the Directorate General of Taxation.

These tax issues in Indonesian society. Sometimes they are reluctant to pay taxes so that many of them end up being chased by tax collectors or trouble with the law for not paying taxes on time. An incorrect understanding will this tax payment that may be tax issues in Indonesia. When people already know what the functions and usability of tax, tax for what they are used, must have the awareness to pay taxes on time will increase. But apparently, this taxation problem not only in the community or the people of Indonesia.

Technology Acceptance Model (TAM)

Davis (1989) developed a model to explain the acceptance of the technology to be used by users of technology called the Technology Acceptance Model (TAM). In this model, Davis uses Theory of Reasoned Action (TRA) by Ajzen and Fishbein (1980) as the grand theory in formulating TAM but did not adopt all of the components TRA theory.

The main objective is to establish a basis TAM search influence of external factors on beliefs, attitudes and goals of computer users. TAM is the result of further development of the Theory of Reasoned Action (TRA), which was first developed by Fishbein and Ajzen (1980) which explains that the reactions and perceptions of users of an information system or technology, will determine the attitude and behaviour of the user. TAM is intended for the use of technology, the behaviour on TAM intended as using e-system behaviour. Therefore, TAM also many described more specifically on the use of technology as follows:

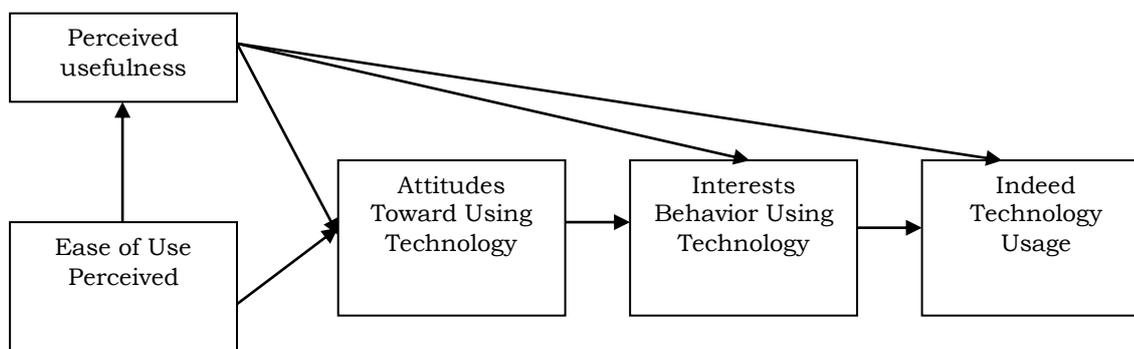


Figure 1: Specifications Model Technology Acceptance Model (TAM)

The first technology that has not been modified to use five main constructs. These five main constructs are as follows:

- a. perceived usefulness
- b. Perceived ease of use
- c. Attitudes toward the behaviour or attitude of using technology
- d. Behavioural intention to use technology
- e. Behaviour or the use of the actual technology.

In the process, many researchers are trying to develop a model of TAM by adding some variables that explain further or be the cause of the perceived usefulness and perceived ease of use Jogiyanto (2008: 111).

Number theory

There is a lot of meaning or definition of the tax, but the essence is the sense and purpose of the same tax. According to Law No. 16 of 2009 concerning change all four of Act No. 6 of 1983 on General Provisions and Procedures *Pepajakan* in Article 1 Paragraph 1 reads taxes is a mandatory contribution to the state-owned by individuals or entities that are forcing under the Act, by not getting the rewards directly and used for the state for the greatest prosperity of the people.

According to Prof. Dr Rochmat Soemitro, SH, Taxes are the contributions of the people to the state treasury by law (enforceable) does not receive the services of reciprocity (contra) directly demonstrated, and which used to govern (Mardiasmo, 2018: 3).

Social learning

Social learning theory is an extension of the traditional behavioural learning theory (behavioristic). Social learning theory was developed by Albert Bandura (1986). This theory received a majority of the principles of behavioural learning theory but gave more emphasis on the effect of the behavioural cues, and the internal mental processes. So in social learning theory, we will use an external reinforcement explanation and internal cognitive explanation to understand how we learn from others. Social learning theory

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emphasizes that the environment exposed to someone not random, the environment was often chosen and transformed by man through his behaviour. According to Bandura, as cited by (Kardi, S., 1997:14) that "most people learn through observation selectively and remember the behaviour of others". The essence of social learning theory is modelling (modelling), and this model is one of the most important steps in integrated learning.

There are two types of learning through observation (observational learning). First, learning through observation can occur through the conditions experienced by others or vicarious conditioning. Second, learning through observation mimic the behaviour of a model although it does get a model of strengthening or weakening when the observer is watching a model that demonstrates something to be learned by the observer and expect praise or reinforcement if thoroughly mastered what it learned. Models should not be performed by someone directly, but we can also use a person's character or visualization imitation as a model (Nur, M. 1998a:4).

Tax Service (Pramana, 2017) in the current era of globalization of science and technology is growing so fast, one of which is the development of the Internet social media. Social media is a medium that allows its users to socialize, interact, and to share information and build relationships. Internet is one form of social media and efficient and very affordable, thus providing a considerable influence on the many different ways of humans experiencing a variety of convenience with the growing Internet.

A. Concept Development Research and Hypothesis

The research is based on primary theory is the Technology Acceptance Model (TAM) and Social Learning Theory and supported by previous research. Through the main theories and previous research, it can be the concept of research and hypotheses as follows:

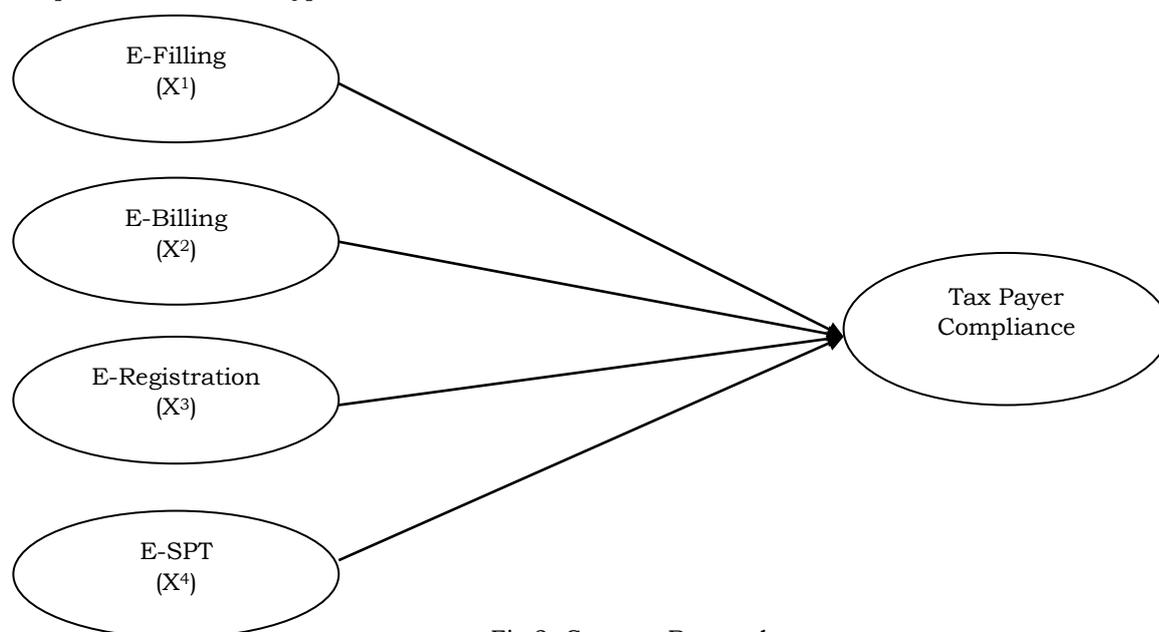


Fig 2. Concept Research

- The use of e-filing Positively Against Taxpayer Compliance, E-filing is a way of reporting Tax returns done electronically or online via the website of the Directorate General of Taxation (DGT Online) or through other official channels of the e-filing set by the government. When compared with the manual tax filing, e-filing of tax offers many benefits, namely, tax reports online from anywhere and at any time, saving time, no longer need to spend time to come and stand in line at the tax office, reporting evidence Tax Services Officered more safely and efficiently tracked, without the worry of missing or tucked. According to Article 28, Section 11 of Act of 2007 on the General Rules of Taxation, books, records, and documents that became the basis of the books or records and other documents including the data processing of accounting is managed electronically or in programs, online applications must be kept for 10 (ten) years in Indonesia, namely in the activity or residence individual taxpayer, or at the seat of the taxpayer. From previous research conducted (Dewi and Supadmi 2019), stating that the e-filing positive effect on tax compliance. The same study conducted by Ersania and Lely (2018), e-filing generates a significant positive effect on tax compliance.
- The use of e-Billing Positively Against Taxpayer Compliance,

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According to the Directorate General of Taxation (DGT) is a method of tax payment electronically using billing codes. A new way of tax payment was officially implemented on January 1, 2016. Consequently, the entire tax payment channels, either through ATM or bank perception, mandatory use of the e-Billing mechanism. The billing system is a system that issued the billing code for payment or deposit receipts electronically countries. E-Billing system will guide the user to fill out the Tax Payment (SSP) electronic correctly and adequately in accordance with the wish to completed transactions.

Meanwhile, Billing code is a unique code row obtained from e-Billing and used as tax payment code. So, simply put, Research conducted Ersania and Lely (2018), stating that the e-Billing positive effect on tax compliance. Another study that is of Rahmadani (2018) also stated e-Billing significance positive effect on tax compliance.

- The use of e-Registration influential Taxpayer Compliance Gains, E-Registration or Tax Payer Registration System online application system is part of the Taxation Information System within the Directorate General of Taxes, Ministry of Finance with the hardware-based and software are connected by a data communications device that is used to manage the registration process Taxpayers. The system is divided into two parts, namely a system used by the taxpayer, to serve as online registration and taxpayer system used by the Tax Officer who serves to process the registration of taxpayers.

Research conducted by Dewi and Supadmi (2019), which produces a rich e-Registration significant positive effect on tax compliance. In another study, Ersania and Lely (2018) states that the e-Registration variable positive effect on tax compliance, in this case, means the application of e-Registration system impact on improving tax compliance.

- The use of E-SPT positive effect Against Taxpayer Compliance. The e-SPT or so-called Electronic SPT is the application made by the Directorate General of Taxes, Ministry of Finance to be used by the taxpayer to ease in the SPT. The advantages of e-SPT are, SPT submission can be made quickly and safely, because the attachment in the form of media CD/diskette, taxation data well organized, the system of e-SPT organize data corporate taxation systematically and adequately, counting is done quickly and precisely because the use of computer systems, ease of making tax returns, the data presented WP is always full, because the numbering form with the use of computer systems, and to avoid wasteful use of paper.

From the research that has been done by Rahmadani (2018), said that the implementation of e-SPT positive effect on tax compliance. That means that with the implementation of e-SPT will have an impact on improving tax compliance.

Further testing using test equipment that has been prepared that is multiple linear regression analysis. This study will then be concluded whether the hypothesis has been established in accordance with the results obtained and whether it is consistent with previous research.

Maybe if you could say this is one of the factors why people are often reluctant to pay taxes because the authorities sometimes misuse taxes they pay. They accidentally pocketed own taxes already paid. Thus, the tax is supposed to the welfare of the people is just as extra money for those who want to earn huge profits. Of course, it could not be allowed because it could become increasingly impoverished country if all the rulers want to use tax money for their interests. From these studies, we can see with their e-system, understanding and awareness of the taxpayer are several factors that affect significant towards compliance in carrying out tax obligations. Based on the above, we can see the phenomenon in which a decline in the level of tax compliance and the results of some previous researchers that show the results inconsistent, therefore researchers interested in studying the effect of the use of e-system on tax compliance are performed at the Tax Office Primary Gianyar.

METHOD

The population is a generalization region consisting of the objects/subjects that have certain qualities and characteristics defined by the researchers to learn and then drawn conclusions. The population is not just the number that exists on the object/subject being studied, but it covers all the characteristics/properties owned by the subject or the object (Sugiyono 2016: 80). The population in this study is the individual taxpayer listed on Tax Services Office Gianyar.

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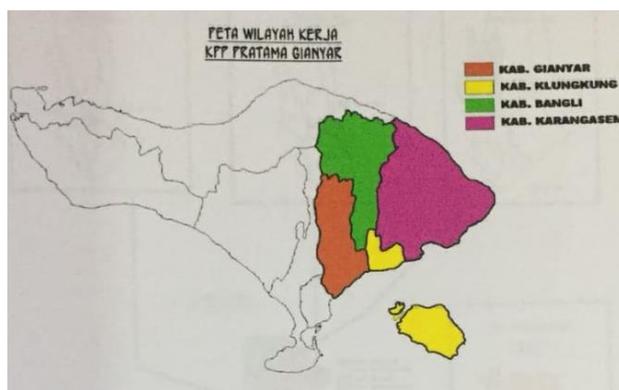


Figure 3. Work Area Primary Tax Services Office Gianyar

The sample is part of the number and characteristics possessed by the population. The sampling technique in this research is using incidental sampling. Sampling is incidental sampling technique based on the chance that anyone who accidentally/incidentally met with investigators can be used as a sample if the person who happened to meet suitable for use as a data source (Sugiyono 2016: 81). The samples can be done by using the formula slovin as follows:

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

Information :

n = number of samples

N = Population size

e = Limit Error

Calculation of the sample in this study are as follows:

$$n = 99.94 \frac{168.458}{1 + 168.458 (0.1)^2}$$

The results of the sample calculation will be rounded up to 100 pieces sample. Methods of data collection in this study conducted by distributing questionnaires to sample concerned. The questionnaire method is a data collection technique that is done by giving a set of questions or written statements to respondents for answering Sugiyono (2016: 137). The questionnaire in this study a question or statement besifat closed. A questionnaire distributed in the form of a list of questions in accordance with the problems to be studied. The questionnaires contained in the charging instructions that will allow respondents to answer questions.

RESULT AND DISCUSSION

This research aims to investigate the influence of e-system of taxation on individual compliance taxpayers registered in the Tax Services Office Gianyar. The population has taken that all individual taxpayers registered in the Tax Services Office Gianyar number of 168 458 people with a total of 100 samples taken samples of formula slovin. Techniques of sampling using incidental sampling. Distributing questionnaires conducted with vulnerable period 22 December 2019 until January 22, 2020, by distributing questionnaires randomly PDAM office Gianyar, Gianyar Tax Services Office and surrounding communities Bitera Sengguan environment. Based on the results of the analysis that has been done, obtained the following results:

The influence of the use of e-filing of the Taxpayer Compliance tax services office registered in Gianyar. Based on t-test has been obtained e- filing a significance level of 0.014 <0.05, test results first hypothesis (H1), which states that the e-filing positive effect on tax compliance is acceptable. It can be concluded that with the implementation of e-filing taxpayer compliance listed on Tax Services, Office Gianyar will increase. *E-filing* is a way of reporting Tax returns done electronically or online via the website of the Directorate General of Taxation (DGT Online) or through other official channels of an e-filing set by the government. When compared with the manual tax filing, e-filing of tax offers many benefits, namely, tax reports online from anywhere and at any time, saving time, no longer need to spend time to come and stand in line at the tax office, reporting evidence Tax Services Officered more safely and efficiently tracked, without the worry of missing or tucked. According to Article 28, Section 11 of Act of 2007 on the General Rules of Taxation, books, records, and documents that became the basis of the books or records and other documents including the data processing of accounting is managed electronically or in programs, online applications must be kept for 10 (ten) years in Indonesia, namely in the activity or residence individual taxpayer, or at the seat of the taxpayer. In line with previous studies conducted Dewi and Supadmi (2019), stating that e-filing

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is a significant positive effect on tax compliance. The same study conducted by Ersania and Lely (2018), e-filing generates a significant positive effect on tax compliance.

The influence of the use of e-billing to the individual taxpayer compliance listed on Tax Services Office Gianyar. Based on t-test has been obtained e-Billing significance level of $0.027 < 0.05$, test results first hypothesis (H1), which states that the e-Billing positive effect on tax compliance is acceptable. It can be concluded that with the implementation of e-Billing, registered taxpayer compliance in Gianyar TAX SERVICES OFFICE will increase. According to the Directorate General of Taxation (DGT) is a method of tax payment electronically using billing codes. A new way of tax payment was officially implemented on January 1, 2016.

Consequently, the entire tax payment channels, either through ATM or bank perception, mandatory use of the e-Billing mechanism. The billing system is a system that issued the billing code for payment or deposit receipts electronically countries. E-Billing system will guide the user to fill out the Tax Payment (SSP) electronic correctly and adequately in accordance with the wish to completed transactions. Meanwhile, Billing code is a unique code row obtained from e-Billing and used as tax payment code. So, simply put, Supported by previous studies conducted Ersania and Lely (2018), stating that the e-Billing positive effect on tax compliance. Another study that is of Rahmadani (2018) also stated e-Billing significance positive effect on tax compliance. In this study indicate that the e-Billing has a positive influence on the compliance of individual taxpayers.

The influence of the use of e-registration of the individual taxpayer compliance listed on Tax Services Office Gianyar. Based on t-test has been obtained e-Registration significance level of $0.125 < 0.05$, test results first hypothesis (H3), which states that the e-Registration positive effect on tax compliance rejected. It can be concluded that with the implementation of e-Registration does not guarantee improved taxpayer compliance listed on Tax Services Office Gianyar. E-Registration or Tax Payer Registration System online application system is part of the Taxation Information System within the Directorate General of Taxes, Ministry of Finance with the hardware-based and software are connected by a data communications device that is used to manage the registration process Taxpayers. The system is divided into two parts, namely a system used by the taxpayer, to serve as online registration and taxpayer system used by the Tax Officer who serves to process the registration of taxpayers.

In contrast to research conducted by Dewi and Supadmi (2019), which produces a rich e-Registration significant positive effect on tax compliance. In another study, Ersania and Lely (2018) states that the e-Registration variable significant positive effect on tax compliance. In this study suggest that the e-Registration no effect on tax compliance.

The influence of the use of e-SPT to the individual taxpayer compliance listed on Tax Services Office Gianyar. Based on t-test has been obtained e-SPT significance level of $0.385 < 0.05$, test results first hypothesis (H4) stating e-SPT positive effect on tax compliance rejected. It can be concluded that the introduction of e-SPT does not guarantee improved taxpayer compliance listed on Tax Services Office Gianyar. The e-SPT or so-called Electronic SPT is the application made by the Directorate General of Taxes, Ministry of Finance to be used by the taxpayer to ease in the SPT. The advantages of e-SPT are, SPT submission can be made quickly and safely, because the attachment in the form of media CD/diskette, taxation data well organized, the system of e-SPT organize data corporate taxation systematically and adequately, counting is done quickly and precisely because the use of computer systems, ease of making tax returns, the data presented Taxpayers always full, because the numbering form with the use of computer systems, and to avoid wasteful use of paper. In contrast to research that has been conducted by Rahmadani (2018), said that the implementation of e-SPT significant positive effect on tax compliance. In this study, e-SPT no effect on tax compliance.

CONCLUSION

Based on the results of data analysis and discussion that has been done before, concerning the influence of e-system to compliance of individual taxpayers registered in the tax services office Gianyar. Can be summed up as follows:

Implementation of e-filing significant positive effect on compliance of individual taxpayers with a regression coefficient of 0.283 and t value of 2.507 with 0.014 significance of less than 0.05. It can be concluded that with the implementation of e-filing will increase compliance with an individual taxpayer.

Implementation of e-Billing significant positive effect on compliance of individual taxpayers with a regression coefficient of 0.256 and t value of 2.5250 with 0.027 significance of less than 0.05. It can be concluded that with the implementation of e-Billing will have an impact on improving individual taxpayer compliance.

Implementation of e-Registration does not affect the compliance of individual taxpayers with a regression coefficient of -0.212 and t value of -1.546 with a significance of 0.125 is more than 0.05. It can be concluded that with the implementation of e-Registration no effect on increasing individual taxpayer compliance. Implementation of e-SPT does not affect the compliance of individual taxpayers with a regression coefficient of 0.121 and t value of 0.873 with 0.385 significance higher than 0.05. It can be concluded that with the implementation of e-SPT had no impact on improving compliance with an individual taxpayer.

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Tax reports online is a way of delivering tax return or notice of extension of the annual tax return which is done online and real-time via e-filing website DGT taxes or applications available online for ASP (Application Service Provider) or Application Service Provider taxes. Indonesian tax filing easier since their breakthrough report online tax this way. Although the methods that use technology to provide many benefits to the wearer, there are still many taxpayers to report tax returns manually by visiting the Tax Office (KPP). Tax reports online mission is to facilitate taxpayers in completing their tax and help boost state tax revenue. Therefore, there are many benefits of online tax report, are as follows:

a. Quick & Easy

Tax reports online can cut your valuable time just to pay taxes. You can immediately fill the return form on the Internet and send it right away. Once the tax return is sent, then you will immediately receive a receipt. If you feel confused when filling out the form, you will be given clear instructions there. This will reduce errors that can occur if you do it manually.

b. Accurate & Safe

In each filling tax return form will be validated to ensure the accuracy of data entered. You do not have to worry if there is a mistake while charging for the online system is accurate. SPT data that you submit online will be up directly without intermediaries. This can ensure that the confidentiality of the data will remain secure.

c. Cheap & Friendly Environment

SPT through online reporting means you only have to pay the cost of Internet access without the cost of transportation to the LTO. Not only that, by making tax reports online, you also have to contribute to and support the activities go green by not using paper to print the data SPT.

d. When will do in Mana Pun Pun

Doing online tax report is not bound by time as when you do it manually in KPP. Only to capitalize or laptop computer and the Internet, you can do tax reports online wherever and whenever you want.

e. More precise

Tax reports the online program is the default automatically to perform the calculations, so you no longer need to perform the calculation, except for certain things that are not yet available.

Besides, e-SPT is designed to enable the taxpayer to pay taxes, of course, there are shortcomings and problems remain because no human creation is perfect in this world. Alternatively, as complex as sophisticated as anything human-made, there are still shortcomings. Surely in it, there are loopholes which may not be detected by the manufacturer but was known then by others. Shortage which caused a bit of problem that occurred on the e-SPT mostly found after e-SPT used.

a. Internet is very susceptible to the virus, resulting in the loss of all data.

b. Inefficient, because although the taxpayer has obtained a license to use the electronic media as a means for the SPT, SPT The mother should be reported in its original form.

c. The use of computers and the Internet is still accessible among many people, especially in areas (other than in a big city in Indonesia), so it needs time to socialize it.

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