

THE FACTORS AFFECTING THE BEHAVIORAL INTENTION TO USE E-SAMSAT SYSTEM

(A case study on taxpayer in the office of Samsat Yogyakarta City)

Rizzah Rahmaniah

Rizzahrahma@gmail.com

Arum Indrasari

Arumpurnawan@yahoo.com

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA

Abstract: The purpose of this study was to obtain the empirical truth of performance expectancy, effort expectancy, social factors, facility condition, self efficiency, and quality system on behavioral intention to use E-Samsat system, a case study in the office of samsat Yogyakarta.City. Data was distributed and collected by convenience sampling technique to the respondents. The sample used in this study were taxpayers using E-samsat as a tax payment tool or who have known the manual of the E-samsat system but have never tried it directly with a total of 100 respondents. The analytical method used was simple regression analysis. From the simple regression the result indicates that performance expectancy, effort expectancy, social factor, and facility condition does not have significant effect on behavioral intention, while self efficiency and quality system have significant effect on behavioral intention.

Keywords: Performance expectancy , effort expectancy, social factor, facility condition, self efficiency, quality system , behavioral intention

INTRODUCTION

The development of Indonesia is always inseparable from the reliable source of tax revenue for financing national development. This need is increasingly felt by the regions, especially since the enactment of regional autonomy in Indonesia, starting January 1, 2001. With the existence of an autonomy policy for regions that have the potential for reliable resources both human and natural resources, this policy welcomed, given the release of government intervention will provide a faster opportunity to improve its welfare.

Tax revenues in Indonesia are still quite low. This is due to people who are passive in paying taxes. Mardiasmo (2009) says that people are reluctant (passive) to pay taxes due to: intellectual and moral development of society, taxation systems that may be difficult for the public to understand, and the control system that cannot be implemented properly. For this reason, the government must seek solutions in order to promote the public awareness to actively pay taxes.

Regional tax is one of the sources of regional financial contributions that has a large stake in financing various government needs, including in regional development. Regional tax is one indicator of the economic independence of a region, because the higher the tax revenue of a region, the higher the level of independence in carrying out regional development without having to rely heavily on the central government.

Many demands from the public make the government have to reform the bureaucracy as a form of reflection that the bureaucracy in Indonesia is dynamic so that it can keep up with the time. One way the government does this is by implementing an online samsat system (e-samsat) whose purpose is to make it easier for people to pay taxes efficiently and effectively without having to come to the samsat office.

E-samsat is a government breakthrough in providing services for the community to fulfill their obligations in paying vehicle tax they have. E-samsat is an electronic tax payment service in the Samsat system for ratification of annual vehicle registration and payment for vehicle tax and payments for mandatory road traffic accident fund donations (SWDKLLJ), e-samsat is expected to be able to help the community (taxpayers) to make it easier to pay vehicle tax. The online e-samsat or one roof system service is currently operating in the areas of Yogyakarta. The implementation of e-samsat has been carried out since 2016. The high number of drivers causes users to

manage taxes unbalanced with the number of services owned by e-Samsat, which led to queues and use of brokerage services. This E-Samsat system is an answer to the demands and expectations of the community to improve the quality of services that are simple with easy-to-understand procedures, fast completion of services to the community, accurate, safe, accountable, and informative and supported by convenient and pleasant infrastructure.

METHOD

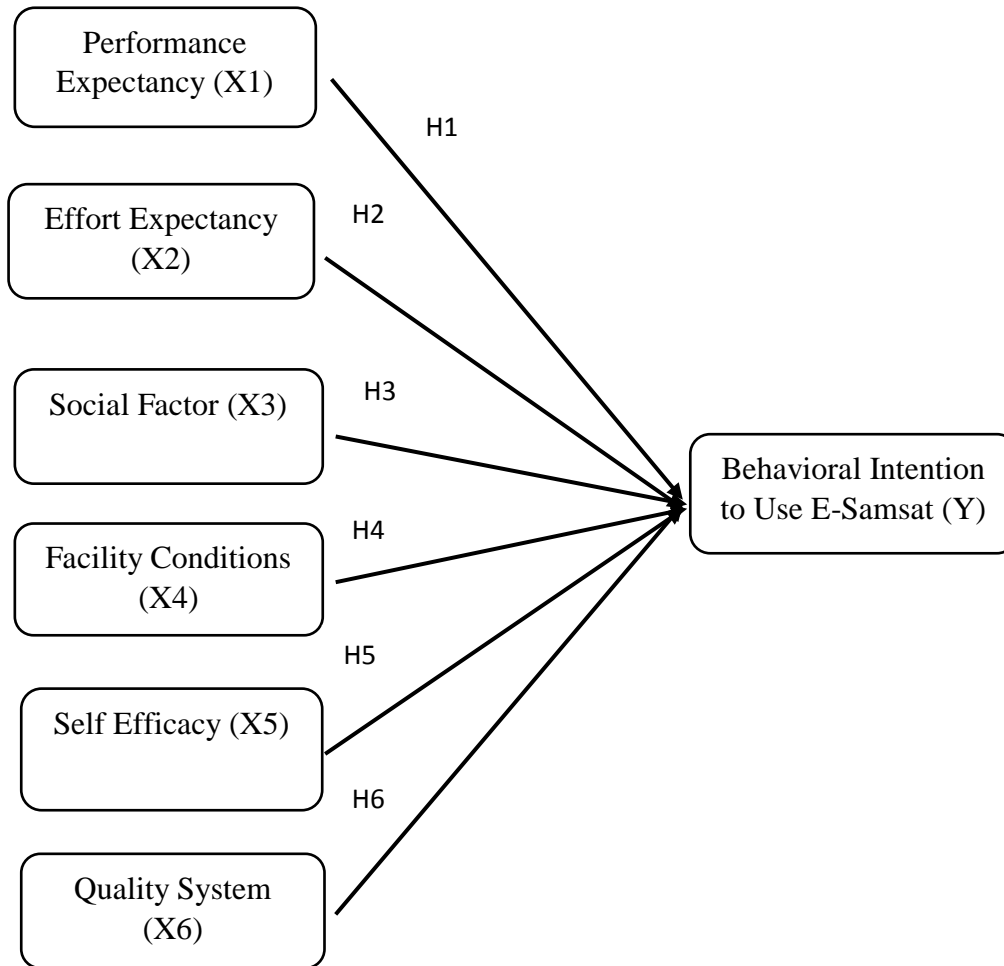
The primary data used in this research were obtained questionnaire. The population in this study is the taxpayers in the office of Samsat Yogyakarta City. The independent variable of this research is Performance Expectancy, Effort Expectancy, Social Factors, Self Efficacy, Facility Condition, Quality System. The dependent variable of this research is Behavioral Intention.

The instrument scale usage in this research is Likert instrument which is determined as follows:

Table 3. 1 Likert Scale

Explanation	Valuation
Strongly disagree	1
Disagree	2
Agree	3
Strongly Agree	4

The research model can be seen as follows:



RESULT AND ANALYSIS

- H1 : Performance expectancy has a positive significant effect on behavioral intention to use e-samsat system.
- H2 : Effort expectancy has a positive significant effect on behavioral intention to use e-samsat system.
- H3 : Social factors have a positive significant effect on behavioral intention to use e-samsat system.
- H4 : Facility conditions have a positive significant effect on behavioral intention to use e-samsat system.
- H5 : Self efficacy has a positive significant effect on behavioral intention to use e-samsat system.
- H6 : quality system has a positive significant effect on behavioral

Table 4.1 Descriptive Statistics

	N	Min	Max	Mean	Std Dev	Variance
PE	100	10	16	13,20	1,484	2,202
EF	100	10	20	15,96	1,651	2,726
SC	100	11	16	12,94	1,246	1,552
FC	100	8	12	10,30	1,243	1,545
SE	100	8	16	12,91	1,518	2,305
QS	100	12	20	15,55	1,702	2,896
BI	100	6	12	9,93	1,430	22,046

Explanation :

PE : Performance Expectancy

EF : Effort Expectancy

SC : Social Condition

FC : Factor Social

SE : Self Efficacy

QS : Quality System

BI : Bahavioral Intention

Table 4.7 indicates the total sample on this research are 100 respondents. The variable of performance expectancy indicates that the minimum value is 10. It means that the minimum value chosen by the respondents in 4 questions of performance expectancy variable with the range of 1-4 is 10. The maximum value of performance expectancy variable is 16. It means that the maximum value chosen by the respondents in 4 questions of performance expectancy variable with the range 1-4 is 16. The mean value of performance expectancy variable is 13. It means the average value chosen by the respondents is 13. The standard deviation is 1,484 or rounded into 1,5 . It means that the difference between the mean and the value of each respondent chosen from its original number is around 1,5. The variance which measure the mathematics index degree of deviation from its mean value of performance expectancy variable is 2.202. It means that the variance square of performance expectancy variable is around 2.202.

The minimum value of the effort expectancy variable is 10. It means that the minimum value chosen by the respondents in 5 questions of effort expectancy variable with the range of 1-4 is 10. The maximum value of effort expectancy variable is 20. It

means that the maximum value chosen by the respondents in 5 questions of effort expectancy variable with the range of 1-4 is 20. The mean value of effort expectancy variable is 16. It means the average value chosen by the respondents is 16. The standard deviation is 1.651 which is rounded into 2. It means that the difference of mean and the value of each respondents chosen from its original number is around 2. The variance which measures the mathematics index degree of deviation from its mean value of effort expectancy variable is 2.726. It means that the variance square of effort expectancy variable is around 2.726.

The minimum value of the social factors variable is 11. It means that the minimum value chosen by the respondents in 4 questions of social factors variable with the range of 1-4 is 11. The maximum value of social factors variable is 16. It means that the maximum value chosen by the respondents in 4 questions of social factors variable with the range of 1-4 is 16. The mean value of social factors variable is 13. It means the average value chosen by the respondents is 13. The standard deviation is 1,246 which is rounded into 1. It means that the difference of mean and the value of each respondents chosen from its original number is around 1. The variance which measures the mathematics index degree of deviation from its mean value of social factors variable is 1.552. It means that the variance square of social factors variable is around 1.552.

The minimum value of the facility condition variable is 8. It means that the minimum value chosen by the respondents in 3 questions of facility condition variable with the range of 1-4 is 8. The maximum value of facility condition variable is 12. It means that the maximum value chosen by the respondents in 3 questions of facility condition variable with the range of 1-4 is 12. The mean value of facility condition variable is 10. It means the average value chosen by the respondents is 10. The standard deviation is 1.243 which is rounded into 1. It means that the difference of mean and the value of each respondents chosen from its original number is around 1. The variance which measures the mathematics index degree of deviation from its mean value of facility condition variable is 1.545. It means that the variance square of facility condition variable is around 1.545.

The minimum value of the self-efficacy variable is 8. It means that the minimum value chosen by the respondents in 4 questions of self-efficacy variable with the range of 1-4 is 8. The maximum value of self-efficacy variable is 16. It means that the

maximum value chosen by the respondents in 4 questions of self-efficacy variable with the range of 1-4 is 16. The mean value of self-efficacy variable is 13. It means the average value chosen by the respondents is 13. The standard deviation is 1,518 which is rounded into 1. It means that the difference of mean and the value of each respondents chosen from its original number is around 1. The variance which measures the mathematics index degree of deviation from its mean value of self-efficacy variable is 2.305. It means that the variance square of self-efficacy variable is around 2.305.

The minimum value of the quality system variable is 12. It means that the minimum value chosen by the respondents in 5 questions of quality system variable with the range of 1-4 is 12. The maximum value of quality system variable is 20. It means that the maximum value chosen by the respondents in 4 questions of quality system variable with the range of 1-4 is 20. The mean value of quality system variable is 15. It means the average value chosen by the respondents is 15. The standard deviation is 1,702 which is rounded into 2. It means that the difference of mean and the value of each respondents chosen from its original number is around 2. The variance which measures the mathematics index degree of deviation from its mean value of quality system variable is 2.896. It means that the variance square of quality system variable is around 2.896.

The minimum value of the behavioral intention variable is 6. It means that the minimum value chosen by the respondents in 3 questions of behavioral intention variable with the range of 1-4 is 6. The maximum value of quality system variable is 12. It means that the maximum value chosen by the respondents in 3 questions of behavioral intention variable with the range of 1-4 is 12. The mean value of behavioral intention variable is 10. It means the average value chosen by the respondents is 10. The standard deviation is 1.430 which is rounded into 1. It means that the difference of mean and the value of each respondents is around 1. The variance which measures the mathematics index degree of deviation from its mean value of behavioral intention variable is 2.046. It means that the variance square of behavioral intention variable is around 2.046.

Validity Test

Based on the data that can be seen in the attachment, the data shows that the pearson correlation of each indicator are more than r-table, the value of sig is less than 0.05, and the value of KMO is higher than 0.5 so that it indicates that all of the indicator of question in this research are valid.

Reliability Test

Table 4.2 Reliability Test

Variable	Croanbach Alpha	N of item	Explanation
PE	0.739	4	Reliable
EE	0.719	5	Reliable
SF	0.682	4	Reliable
FC	0.714	3	Reliable
SE	0.718	4	Reliable
QS	0.722	5	Reliable
BI	0,894	3	Reliable

Based on the table 4.22, the value of croanbach alpha for all of the variables are more than its significant value (0.60) so that it could be concluded that all of the variables in this research are reliable.

Normality Test

Table 4.3 Normality Test

KolmogorovSmirnov Z	Standard Value	Explanation
0.081	0.05	Normally distributed

The result of normality test showed that the calculation using One-Sample Kolmogorov-Smirnov Test is normally distributed. The significant value from its normality test showed in the value of 0.081 which is more than 0.05. Based on this test, it could be concluded that the regression model in this research are fulfilled the normality assumption.

Autocorrelation Test

Table 4.4 Autocorrelation Test

Durbin-Watson	Standard Value	Explanation
1.911	$du < dw < 4-du$ (0,8031 < 1.911 < 2,1969)	No Autocorrelation

From the table 4.4 above we know that the value of Durbin-Watson is 1.911, which means $du < dw < 4-du$ (1.8031 < 1.911 < 2.1969), Therefore, it means that there is no autocorrelation.

Multicollinearity Test

Table 4.5 Multicollinearity Test

Collinearity Statistics		
Model	Tolerance	VIF
PE	0.835	1.197
EE	0.537	1.863
SF	0.820	1.220
FC	0.938	1.066
SE	0.857	1.167
QS	0.667	1.499

The result of multicollinearity test in the table 4.5 shows that the tolerance value 0.1 and VIF value are less than 10. It could be concluded that the regressions are free from multicollinearity.

Heteroscedasticity Test

Table 4.6 Heteroscedasticity Test

Variable	Significant Value	Alpha Significant	Heteroscedasticity
PE	0,943	> 0.05	No
EE	0.254	> 0.05	No
SF	0.891	> 0.05	No
FC	0.367	> 0.05	No
SE	0.641	> 0.05	No
QS	0,521	> 0,05	No

Table 4.6 above shows the significant value is higher than the alpha significant requirement (0.05). It means that there is no heteroscedasticity in this regression model.

Hypotheses Testing

Table 4.7 Hypotheses Testing

Hypothesis	F-Test Value Result/Sig	T Test Sig 2-tailed	B	R ²	Explanation
Performance expectancy has a positive significant effect on behavioral intention to use e-Samsat system.	6,361/0,000	0,856	-0,017	0,291	Rejected
Effort expectancy has a positive significant effect on behavioral intention to use e-Samsat system.	6,361/0,000	0,303	-0,107	0,291	Rejected
Social Factors have a positive significant effect on behavioral intention to use e-Samsat system.	6,361/0,000	0,392	0,095	0,291	Rejected
Facility conditions have a positive significant effect on behavioral intention to use e-Samsat system.	6,361/0,000	0,426	-0,083	0,291	Rejected
Self-efficacy has a positive significant effect on behavioral intention to use e-Samsat system.	6,361/0,000	0,002	0,287	0,291	Accepted
Quality system has a positive significant effect on behavioral intention to use e-Samsat system.	6,361/0,000	0,000	0,365	0,291	Accepted

DISCUSSION

1. Performance expectancy has a positive significant effect on behavioral intention to use e-Samsat system.

On the table 4.7, the first hypothesis states that performance expectancy has a positive significant effect on behavioral intention to use e-Samsat system. Based on the test results using multiple linear analysis, the results of hypothesis one have a

significance value of 0.856. The significance value is greater than the alpha value of 0.05. It can be concluded that the performance expectations do not have a significant effect on behavioral intention to use the E-samsat system, thus the first hypothesis is rejected, meaning that the size of the expectations of the performance of respondents to the E-Samsat system will not change their intention or desire to use the system. People only believe that the e-Samsat system is a useful and productive tool, but they tend to be more neutral in terms of perceptions about the e-Samsat system in increasing their chances of getting better performance results.

the results of this study is in line with the research of Haim Amrul (2018) which states that performance expectations does not have significant effect on behavioral interest. The results of this study indicate that, by looking at the ease, usability, and benefits resulting from the use of e-Samsat systems, there will be interest in the use of e-Samsat systems by users to improve their performance. if the benefits of using e-Samsat systems cannot improve the performance of people who use them. there will be no interest in using users to improve their performance. Therefore, performance expectations can affect respondents in using or not utilizing a system.

2. Effort expectancy has a positive significant effect on behavioral intention to use e-Samsat system.

On the table 4.7, the second hypothesis states that business expectations have a significant positive effect on behavioral intentions to use the e-Samsat system. Based on the test results using multiple linear analysis, the results of hypothesis two have a significance value of 0.303. The significance value is greater than the alpha value of 0.05. It can be concluded that the expectation of efforts does not have a significant effect on behavioral intentions to use the E-Samsat system, thus the second hypothesis is rejected, meaning that the higher the expectations of one's efforts towards a system, the higher one's interest in using the system, and vice versa when someone has low business expectations, the person would have low interest in using the system.

The results of this study are in line with the research by Ni Wayan dewi, et al (2017) which states that effort expectations does not have effect on behavioral intention. The people of Yogyakarta city assume that the E-Samsat system is not easy to use, difficult to learn and other aspects of convenience are not owned by the

system. This variable does not have a significant influence on the behavioral interest of the people of Yogyakarta to use E-Samsat, this indicates that many people of Yogyakarta city think that the E-Samsat system is not easy to use, difficult to learn and other aspects of convenience are not owned by the system.

There are several obstacles that make the Jogja E-samsat system still somewhat complicated. The constraint in question is, in the Jogja E-samsat system the community about validation of the vehicle registration can only be done in the area of origin, where vehicles registered in the Bekasi area cannot validate the vehicle registration in the DIY region. In addition, when submitting the STNK approval to the Samsat Office, the taxpayer must show the original ID card in accordance with the data on the STNK. These constraints are what make effort expectations is not significant to the behavioral intention in using E-Samsat.

The DIY government needs to improve the aspects of convenience in this E-Samsat system, because it is very important if a system is easy to use and easy to navigate. If the system is too complex or requires excessive effort, then the community will use other alternative options to complete their obligations.

3. Social Factors have a positive significant effect on behavioral intention to use e-Samsat system.

On the table 4.7, the third hypothesis states that social factors have a significant positive effect on behavioral intentions to use the e-Samsat system. Based on the test results using multiple linear analysis, the results of hypothesis three have a significance value of 0.392. The significance value is greater than the alpha value of 0.05. So it can be concluded that social factor does not have a significant effect on behavioral intention to use the E-Samsat system, thus the third hypothesis is rejected, it means that the higher the social influence, the higher the interest of someone to use the system or technology, but conversely if the social influence is low, it will also make a person's interest to use the system or technology also low.

The results of this study are in line with the research of Ni Wayan Dewi, et al (2017) which states that social factors does not have a positive effect on behavioral intention. Social influence has a definition that is the degree to which one views the belief of others that he must use the new system, Venkatesh et.all (2003). This means that the environment around the user is one of the factors that can affect the

intention or desire to use a system, when the environment encourages someone to use a system, then that person will emerge the desire to use the system, and vice versa if the environment does not encourage someone to use a system, then the person will not have the desire to use the system.

Based on the explanation above, the DIY Government needs to conduct more intensive socialization so that the community has more knowledge about E-samsat, with more and more people who know or use the E-Satams system, it will have an impact on the encouragement among fellow people of Yogyakarta to use the E-Samsat system too. Appropriate media socialization is also a factor that needs to be considered by the manager of the E-Samsat system in conducting socialization, because if media socialization is incorrect, the results will be less, the optimal socialization through social media and the internet. Therefore the DIY government and other managers can focus on social media and the internet as an E-Samsat socialization media.

4. Facility conditions have a positive significant effect on behavioral intention to use e-Samsat system.

On the table 4.7, the fourth hypothesis states that facility condition have a significant positive effect on behavioral intentions to use the e-Samsat system. Based on the test results using multiple linear analysis, the results of hypothesis four have a significance value of 0.426. The significance value is greater than the alpha value of 0.05. So it can be concluded that facility condition does not have a significant effect on behavioral intention to use the E-Samsat system, thus the fourth hypothesis is rejected. The facilitating conditions in this study relate to organizational support and the technical infrastructure available for the use of a system. this means that the perceptions of the facility's respondents' perceptions of the E-samsat system will not change their interest or desire to use the system.

The results of this study are in line with previous studies Ni Wayan Dewi (2017) the results show that the facility condition does not significant effect on behavioural intention to use system. The results of this study indicate that the perception of the condition facility does not affect the intention to use E-Samsat. The obstacle that make the Jogja E-samsat system is still somewhat complicated is that, the application of Samsat Online Nasional is only based on Android, so for people who

use IOS (Iphone) they cannot use the application for pay tax. These constraints make condition facility not significant to the behavioral intention in using E-Samsat.

5. Self-efficacy has a positive significant effect on behavioral intention to use e-Samsat system.

On the table 4.7, the fifth hypothesis states that facility condition have a significant positive effect on behavioral intentions to use the e-Samsat system. Based on the test results using multiple linear analysis, the results of hypothesis five have a significance value of 0.002. The significance value is less than the alpha value of 0.05. So it can be concluded that self efficacy has a significant effect on behavioral intention to use the E-Samsat system, thus the fifth hypothesis is accepted, it means that the higher one's self-confidence, the higher one's interest in using the system, but conversely if one's self-confidence is low it will also make someone's interest in using the system also low.

The results of this study are in line with previous study Triana (2019) which states that self efficacy has a positive influence on behavioral intentions. In general, self-efficacy is "confidence in one's own ability to organize and implement the program of action needed to produce the achievements, Carter et.all (2011). According to UTAUT theory, an individual will have the desire to take action if he believes that he has the ability to do this so that he can direct users of information technology to the level of interest and use of information technology also higher. meaning self-confidence will emerge or increase depending on how much a person's level of knowledge and understanding of the system. in this study the variable of self-confidence has a significant effect on behavioral interest using the E-samsat system, this shows that the community is quite confident in its ability to use the Jogja E-samsat system. With good knowledge and understanding of the E-Samsat system it will make the people of Yogyakarta have the confidence to use the E-Samsat system, with the growth of confidence in the community itself will make the community more interested or willing to make payment transactions through the E-Samsat system .

Quality system has a positive significant effect on behavioral intention to use e-Samsat system.

On the table 4.7, the sixth hypothesis states that quality system have a significant positive effect on behavioral intentions to use the e-Samsat system. Based on the test results using multiple linear analysis, the results of hypothesis six have a significance value of 0.000. The significance value is less than the alpha value of 0.05. So it can be concluded that quality system has a significant effect on behavioral intention to use the E-samsat system, thus the sixth hypothesis is accepted, it means that the higher level of quality of a given system will affect the interest of taxpayers in using E-Samsat. These results support the success of the Information Technology System model by DeLone & McLean (2003) expressing interest in the use of information technology influenced by system quality variables. These results are in accordance with the research of Nugroho et al, (2012), this study states that the quality of the system has a positive effect on use. If reliable system quality is used, the user will repeat the use of the system in the future.

SUGGESTION AND LIMITATION

The following are suggestions given by the researcher for future research :

1. The next researcher should expand the scope of the research not only in one city or place to get maximum results and can describe more real circumstances.
2. The next researcher is expected to be able to use the data collection method using the combined method through data from questionnaires and through interviews.
3. With this study, regional government DIY along with other E-Samsat managers need to conduct more intensive socialization and dissemination through appropriate media where in this study it is known that the media is the most effective sources of public information namely through social media and the internet, this is done to make knowledge and understanding Yogyakarta society towards E-samsat Jogja clearer and more detailed, so that it can help people feel easier in using this system. In addition, the DIY government need to further develop such as:
 - a) Adding application Samsat Online National for iphone user (IOS). So that the whole community can access this service.
 - b) Increase the number of publications on E-samsat Jogja by placing banners and providing brochures in strategic locations, especially in the Samsat office.

LIMITATION

In this study, there are several limitations including :

1. The scope of the research is only on individual taxpayers in Samsat Yogyakarta City, where taxpayers here tend to still prefer to use the payment system manually rather than using the E-Samsat system.
2. In the data collection, this study is limited by using a questionnaire which has a weakness that there are respondents who answer the questionnaire in a non-serious manner and cannot be controlled. The results of this study can only make the analysis of research objects that are limited to E-Samsat in Yogyakarta city, thus allowing differences in results and conclusions if carried out with other objects such as East Java E-Samsat, E-Samsat West Java

ATTACHMENT

A. Performance Expectancy

Validity Test Performance Expectancy (PE)

Instrument	Pearson Correlation	Sig (2-tailed)	Explanation
PE 1	0.776**	0.000	Valid
PE 2	0.770**	0.000	Valid
PE 3	0.728**	0.000	Valid
PE 4	0.723**	0.000	Valid

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,590
Bartlett's Test of Sphericity	Approx. Chi-Square	115,631
	df	6
	Sig.	,000

B. Effort Expectancy

Validity Test Effort Expectancy (EE)

Instrument	Pearson Correlation	Sig (2-tailed)	Explanation
EE1	0.613 **	0.000	Valid
EE 2	0.702**	0.000	Valid
EE 3	0.713**	0.000	Valid
EE 4	0.666**	0.000	Valid
EE 5	0.735**	0.000	Valid

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,634
Bartlett's Test of Sphericity	Approx. Chi-Square	122,059
	df	10
	Sig.	,000

C. Social Factors

Validity Test Social Factors (SF)

Instrument	Pearson Correlation	Sig (2-tailed)	Explanation
SF 1	0.759 **	0.000	Valid
SF 2	0.643**	0.000	Valid
SF 3	0.724**	0.000	Valid
SF 4	0.743**	0.000	Valid

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,656
Bartlett's Test of Sphericity	Approx. Chi-Square	72,306
	df	6
	Sig.	,000

D. Facility Condition

Validity Test Facility Conditions (FC)

Instrument	Pearson Correlation	Sig (2-tailed)	Explanation
FC 1	0.765 **	0.000	Valid
FC 2	0.816**	0.000	Valid
FC 3	0.818**	0.000	Valid

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,647
Bartlett's Test of Sphericity	Approx. Chi-Square	63,043
	df	3
	Sig.	,000

E. Self-efficiency

Validity Test Self Efficiency (SE)

Instrument	Pearson Correlation	Sig (2-tailed)	Explanation
SE 1	0.730 **	0.000	Valid
SE 2	0.810**	0.000	Valid
SE 3	0.756**	0.000	Valid
SE 4	0.642**	0.000	Valid

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,666
Bartlett's Test of Sphericity	Approx. Chi-Square	85,701
	df	6
	Sig.	,000

F. Quality System

Validity Test Quality System (QS)

Instrument	Pearson Correlation	Sig (2-tailed)	Explanation
QS 1	0.645**	0.000	Valid
QS 2	0.713**	0.000	Valid
QS 3	0.727**	0.000	Valid
QS 4	0.692**	0.000	Valid
QS 5	0.684**	0.000	Valid

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,644
Bartlett's Test of Sphericity	Approx. Chi-Square	131,441
	df	10
	Sig.	,000

G. Behavioral Intention

Validity Test Behavioral Intention (BI)

Instrument	Pearson Correlation	Sig (2-tailed)	Explanation
BI 1	0.900 **	0.000	Valid
BI 2	0.889**	0.000	Valid
BI 3	0.936**	0.000	Valid

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,725
Bartlett's Test of Sphericity	Approx. Chi-Square	180,298
	df	3
	Sig.	,000

REFERENCE

- Alleyne, Philmore; lavine, Marcia;. (2013). Factors influencing accountants behavioral intentions to use and actual usage of enterprise resource planning system in a global development agency. *Journal of financial reporting and accounting*, 11 No 2, 179 - 200.
- Alshare, Khaled A; Alomari, Mohammad Kamel; Lane, Peggy L; Freeze, Ronald D;. (2019). Development and determinants of end-user intention : usage of expert system. *Journal of system and information technology*, 21 No 2, 166 185.
- Ajzen, Icek. 1988. *Attitudes, Personality, and Behaviour*. Buckingham: *Open University Press*.
- Bekti, Santy Ratna P. 2014. *Pengaruh Keterlibatan dan Computer Self Efficacy Terhadap Kepuasan Pengguna Akhir Sistem Informasi Manajemen Daerah (SIMDA) Kabupaten Jember*. Skripsi. Universitas Jember.
- Baikhuni, J. E. (2018).Pengaruh Kualitas Layanan dan Kualitas Sistem Terhadap Minat Penggunaan E-Filling Dengan Persepsi Kemudahan Penggunaan Sebagai variabel Intervening. *jurnal akuntansi*.
- Carter, L., & Belanger, F. (2003). The Influence Of Perceived Characteristics Of Innovating On E-Government Adoption. *Journal Of Economic Literature*, 2003(September).
- Davis, F.D. 1989. *Perceived Usefulness, Perceived Ease of Use, and Acceptance of Information System Technology*. *MIS Quarterly*. Vol.13, No. 3, pp. 319-339.
- Dewi, Ni Madi Puspa; Diatmika, I Putu Gede; Yasa, I Nyoman Putra;. (2017). Pengaruh Kesadaran Wajib Pajak, Reformasi Administrasi Perpajakan, Dan Persepsi Tentang Sanksi Perpajakan Terhadap Penerimaan Pajak Kendaraan Bermotor. *e-jurnal SI Ak*, Vol.8 No.2.
- DeLone, W.H. and E.R.Mc Lean. 1992. Information System Success: The Quest for the Dependent Variable, *Information System Research* 3 (Marach)
- Fishbein, M. dan Azjen, I. 1975. *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*. Addison – Wesely, Boston MA.
- Ginting, Dahlia Br; Marlina, Meida Riana;. (2017). Analisis Pengaruh Kualitas Sistem, Kualitas Layanan, Kualitas Informasi, Kemudahan Penggunaan, Dan Persepsi Manfaat Terhadap Kepuasan Pengguna Fasilitas E-Filling. *Jurnal Media Informatika*, Vol.16 No.1.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.

- Ghozali, Imam. 2016. Aplikasi Analisis Multivariate dengan Program IBM SPSS 23. Semarang: BPF Universitas Diponegoro.
- Ha, Jooyeon; Jang, Soo Cheong;. (2012). The effects of dinin (, Suyanto; Kurniawan , Taufan Adi;, 2019)g atmospherics on behavioral intention through quality perception. *Journal of service Marketing*, 204-215.
- Hanifa; Diani; Nur;. (2016). Pengaruh Kualitas Pelayanan Pajak Dan Sistem Administrasi Perpajakan Modern Terhadap Kepuasan Wajib Pajak.
- Hartono, J. (2005). *Analisis Dan Disain Sistem Informasi: Pendekatan Terstruktur Teori Dan Praktek Aplikasi Bisnis*. Andi Publisher.
- Handayani, T. (2015). Analisis Penerapan Model UTAUT Terhadap Perilaku Pengguna Sistem Informasi (Studi Kasus : Sitem Informasi Akademik Pada STTNAS Yogyakarta). *Jurnal Angkasa*, 167.
- Handayani, Rini. 2007. *Analisis Faktor-faktor yang Mempengaruhi Minat Pemanfaatan Sistem Informasi dan Penggunaan Sistem Informasi (Studi Empiris Pada Perusahaan Manufaktur di Bursa Efek Jakarta)*. Simposium Nasional Akuntansi X, Unhas Makassar, 26-28 Juli 2007.
- Hakim, Amrul;. (2018). Analisis Faktor-faktor yang dapat Mempengaruhi Penerimaan Masyarakat Terhadap Sistem E-Samsat Jogja Sebagai Media Pembayaran Pajak Kendaraan Bermotor Tahunan Di Kota Yogyakarta. *Skripsi Fakultas Ekonomi Universitas Islam Indonesia*.
- Jin, Tjhai Fung. 2003. Analisis Faktor-faktor yang Mempengaruhi Pemanfaatan Teknologi Informasi dan Pengaruh Pemanfaatan Teknologi Informasi terhadap Kinerja Akuntansi Publik”. *Jurnal Bisnis dan Akuntansi, Vol 5, No.1, pp-1-26*
- Jati, Nugroho Jatmiko; Laksito, Herry;. (2012). Analisis faktor-faktor yang mempengaruhi minat pemanfaatan dan penggunaan sistem E-ticket. *E-journal accounting, 1 no 2, 1-15*.
- Kurniawan, Suyanto Taufan Adi;. (2019). Faktor Yang Mempengaruhi Tingkat Kepercayaan Penggunaan FinTech Pada UMKM Dengan Menggunakan Technology Acceptance Model (TAM). *Jurnal Akuntansi & Manajemen, Vol 16 No 1*.
- Mardiasmo., 2009, *Akuntansi Sektor Publik*, Yogyakarta: ANDI
- Nazzarudin, I; Basuki, A.T. (2016). *Analisis Statistik dengan SPSS* (Edisi Pertama ed.). Yogyakarta: Danisa Media Yogyakarta.
- Ni Wayan, Dewi; Pertiwi , Yogi; Ariyanto, Dodik. (2017). Penerapan Model UTAUT2 Untuk Menjelaskan Minat dan Perilaku Penggunaan Mobile Banking di kota Denpasar. *E-journal Akuntansi, 18.2, 1369 - 1397*.

- Nasir, Muhammad. 2013. Evaluasi Penerimaan Teknologi Informasi Mahasiswa di Palembang Menggunakan Model UTAUT. *Seminar Nasional Aplikasi Teknologi Informasi (SNATI)*. Yogyakarta.
- Novia, Dini; Mulyawan, Ali;. (2016). Aplikasi Pembayaran Pajak Kendaraan Bermotor Online Berbasis WEB. *Jurnal ISSN 2442-4943*.
- Novitaningsih , Risma; Diana, Nur; Afifudin;. (2019). Pengaruh Sistem Pemungutan Pajak, Pemeriksaan Pajak, Penagihan Pajak Terhadap Tingkat Penerimaan Pajak. *Jurnal E-JRA, Vol.8 No.1*.
- Nurshidiq; Mulyadi; Darmansyah;. (2018, Oktober). Pengaruh Pemeriksaan Pajak Dan Kompetensi Pemeriksa Pajak Terhadap Penerimaan Pajak Dengan Sistem Informasi Perpajakan Sebagai Variabel Intervening. *Jurnal Ilmiah Ilmu Ekonomi, Vol.7 Edisi.13*.
- Parwati , Wayan Intan Gandha; Prayudi, Made Aristia; Kurniawan, Putu Sukma;. (2019). Analisis Faktor-Faktor Yang Mempengaruhi Penggunaan Sistem Informasi E-Patking. *Jurnal Akuntansi, Vol 10 No 1*.
- Prawatiani, Sanityas Jukti. (2017) Tax Mobilization as a Major Source of Accounting Sustainable Development. Seminar International Accounting Week UMY.
- Pramdani, Hendra Satria; Nurmandi, Achmad;. (2019). The Behavior of Government Vendor Project in Using E-procurement system A Case Study of Construction Project Vendors In West Nusa Tenggara. *Jurnal study pemerintah, 10 No 1, 2337-8220*.
- Rahi, Samar; Ghani, Mazuri Abd;. (2019). Investigating the role of UTAUT and e-service quality in internet banking adoption setting. *The TQM Journal, 31 No 3, 491 - 506*.
- Ramadhan, Mohammad Risman Purwanto;. (2015). Pengaruh Performance Expectancy, Effort Expectancy, dan Social Influence. *Jurnal Akuntansi*.
- Rofelawaty, Budi; Yunita, Rina;. (2018). Analisis Pengaruh Ekspektasi Kinerja, Ekspektasi Usaha, Faktor Sosial, dan Kondisi Yang Memfasilitasi Terhadap Penggunaan Sistem Informasi Akuntansi. *Jurnal Akuntansi, Vol 19 No 2*.
- Resmi, S. (2014). *Perpajakan* (8th ed.). Jakarta: Salemba Empat.
- Risal C.Y. Laihah. 2013. *Pengaruh Perilaku Wajib Pajak Terhadap Penggunaan E-Filing Wajib Pajak Di Kota Manado*. Jurnal EMBA. Vol.1 No.3 September 2013, Hal. 44-5.
- S.I Djajadiningrat. (2014). *Sistem Akuntansi Pajak*. Jakarta: Salemba Empat.
- Sadjiarto, Arja; Lie, Ivana;. (2013). Faktor-Faktor Yang Mempengaruhi Minat Perilaku Wajib Pajak Untuk Menggunakan E-Filling. *Jurnal Tax & unting, Vol 3 No 2*.

- Saputri, Yus Riska Nanda;. (2019).Faktor-faktor yang Mempengaruhi Masyarakat .
Skripsi Faculty of Social and Political Science Universitas Muhammdiyah Yogyakarta.
- Sheppard, B.H., Hartwick, J., dan Warshaw, P.R. 1988. *The Theory of Reasoned Action: A Meta-Analysis of Past Research with Recommendations for Modifications and Future Research. The Journal of Consumer Research*, Vol.15, No.3, Desember, pp.325-343.
- Sheng , Margaret L; Hsu, Chia-Lin ; Wu, Cou-chen;. (2011). The asymmetric effect of online social networking attribute-level performance. *Journal indrustrial management and data system*, 111 No 7, 1065 - 1086.
- silalahi, Sixvana; Al Musadieg, Mochammad; Nurtjahjono, Gunawan Eko;. (2015). kualitas Pelayanan Perpajakan Terhadap Kepuasan Wajib Pajak, Kepatuhan Wajib Pajak Dan Penerimaan Pajak. *Jurnal Perpajakan, Vol.1 No.1.*
- Sulistiyawati, Ardiani Ika; Tri Lestari, Dian Indriana; Tiandari, Novi Widi;. (2012). Pengaruh Kesadaran Wajib Pajak, Pelayanan Perpajakan Dan Kepatuhan Wajib Pajak Terhadap Kinerja Penerimaan Pajak. *Jurnal Infestasi, Vol.8 No.1* , 81-96.
- Suyanto; Kurniawan , Taufan Adi;. (2019). Faktor yang Mempengaruhi Tingkat Kepercayaan Penggunaan FinTech pada UMKM Dengan Menggunakan Technology Acceptance Model (TAM). *Jurnal Akuntansi, 16 No 1.*
- Sari, Dian Puji Puspita; Rahman, Arief;. (2018).Analisis Faktor-faktor Yang Mempengaruhi Minat Pemanfaatan Teknologi Informasi Bagi Auditor. *Jurnal Akuntansi dan Bisnis, 2 No 2*, 202-211.
- Suyanto, & Kurniawan, T. A. (2019). Faktor yang Mempengaruhi Tingkat Kepercayaan Penggunaan FinTech pada UMKM Dengan Menggunakan Technology Acceptance Model (TAM). *Jurnal Akuntansi, 16 No 1.*
- Tambe , Siti Rahmatia; Sunarya, Herni; Yusuf, Akbar;. (2018). Pengaruh Sistem Informasi Akuntansi Terhadap Penerimaan Pajak Kendaraan Bermotor Di kantor Samsat Dan Dinas Pendapatan Daerah Kalabahi Kabupaten Alor. *Jurnal Akuntansi, Vol.5 No.2*, 60-78.
- Triana, Komang Sintha; Kurniawan, Putu Sukma; Dewi Marvilianti, Dianita Putu Eka. (2019). Pengaruh Persepsi Kemudahan, Persepsi Kebermanfaatan, Computer Self Efficacy, Dan Kesesuain Tugas Terhadap Penggunaan Sistem Keuangan Desa. *Jurnal akuntansi, Vol 10 No 1.*
- Triandis, H.C. 1980. *Value Attitude and Interpersonal Behavior, Nebraska Symposium on Motivation, 1979: Belief, Attitude and Value. University of Nebraska Press, Lincoln, NE.*

- vankatesh, Viswanath; Thong, James Y L; , Xin Xu;. (2012). Consumer Acceptance and Use of Information Technology : Extending The Unified Theory od Acceptance and Use of Technology. *journal MIS Quartely*, 31 No 1, 157-178.
- Wang, May; Cho, Stella;. (2017). The impact of personalization and compatibility with past experience on e-banking usage. *International Journal of Bank Marketing*, 35 No 1, 45-55.
- Wardani, Dewi Kusuma; Juliansya, Fikri;. (2018). Pengaruh Program E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Dengan Kepuasan Kualitas Pelayanan Sebagai Variabel Intervening. *Jurnal Akuntansi dan Manajemen*, Vol.15