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

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

### FAKTOR – FAKTOR YANG MEMPENGARUHI NIAT PERILAKU DALAM PENGGUNAAN SISTEM E-SAMSAT

( Studi kasus pada wajib pajak di kantor Samsat Kota Yogyakarta )



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FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2019

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#### UNDERGRADUATE THESIS

Submitted as a Partial Fulfillment of the requirement for the Attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta



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Date: 28 October 2019

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#### DECLARATION

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I hereby declare that this undergraduate thesis entitled "THE FACTORS AFFECTING THE BEHAVIORAL INTENTION TO USE E-SAMSAT SYSTEM (A Case Study on Taxpayers in the Office of Samsat Yogyakarta City)" does not consist any content that ever being proposed for any degree in other university, ideas of any research and publication of others, in exception all quotes and ideas which are purposely taken are considered as the research references and listed in the reference list. Therefore, if any violation of intellectual right found in this study, I agree to accept any relevant academic consequences.

Yogyakarta, November 26<sup>th</sup>, 2019

Rizzah Rahmaniah

#### **MOTTO**

- "Allah SWT will not change the condition of a people until they change what is in themselves" (QS. Ar-Ra'd: 11)
  - "You are never too old to set other goals or to dream of new dream" (Les Brown)
  - "We live for now, dream for the future and we learn for eternal truth" (Chiang Kai Shek)
  - "If you want to be rich, you have to develop a vision. You must look far ahead (Robert T.Kiyosaki)
  - "Financial planning tells you where your money will be used, not makes you curious where your money has been used" ( Dave Ramsey)
  - "Success is nothing more than a few simple things that are done in a disciplined and practiced way everyday" (Jim Rohn)
  - "Do not make success as a goal, do what you love and believe, then success will come by itself ( David Frost)
  - "The greatest asset is our mind. If your mind is well trained, it can create great and instant prosperity (Robert T.Kiyosaki)
- "Its not a matter of celebrating success, but more importantly taking lessons from mistakes" (Bill Gates)

#### **DEDICATION PAGE**

#### Alhamdulillahirabbil'alamin

My highest gratitude to Allah SWT who has given me the blessings and grace hence I reach this stage, the final stage of my university life. Sholawat and salam are always bestowed to the Prophet Muhammad SAW.

I would like to dedicate this undergraduate thesis to

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#### **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

#### **PREFACE**

Alhamdulillahirabbil'alaimin, the researcher would like to express her highest gratitude to Allah SWT for blessing, opportunity, health, mercy, and help to complete this undergraduate thesis on time. The undergraduate thesis entiled "The Factors Affecting The Behavioral Intention to Use E-Samsat System (Emperical Study on Taxpayers in the office of Samsat Yogyakarta City)" is submitted as a part fulfillment of the requirement for the attainment of the Bachelor's Degree in Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.

- 1. In arranging the undergraduate thesis, a lot of people have provided advise, support and motivation for the researcher. In this valuable change, the researcher would like to express his appreciation and thanks to all of them. The researcher would like to thank to:
- 2. Dr. Gunawan Budiyanto as the Rector of Universitas Muhammadiyah Yogyakarta.
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- 5. Dra. Arum Indrasari., M.Buss., Ak., CA as my supervisor, her guidance and countinous support during the process of writing my undergraduate thesis.
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Finally, I would like to thank everyone who involved in finishing this undergraduate thesis. This undergraduate thesis is far from perfection, but it is expected to be useful not only for the researcher but also the reader. For the reason, constructive thoughtful suggestion and critics are welcome.

Yogyakarta, November 26<sup>th</sup>, 2019

Researcher

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