

CHAPTER 1

INTRODUCTION

A. Background

يَمْعَشَرَ الْجِنَّ وَالْإِنْسَ إِنِ اسْتَطَعْتُمْ أَنْ تَنْفُذُوا مِنْ أَقْطَارِ السَّمَوَاتِ
وَالْأَرْضِ فَانْفُذُوا لَا تَنْفُذُونَ إِلَّا بِسُلْطَانٍ

Meaning : O assembly of jinn and mankind, if you are able to pass beyond the regions of the heavens and the earth, then pass, You will not pass expect by authority. (Ar-Rahman : 33) The verse talks about what strength means for humans who lived in advanced times today, it is certainly not difficult to say that the intended power is the mastery of knowledge and technology so that it can be applied in everyday life.

Indonesian Republic is a developing country in the Southeast Asia region. Indonesia is a big country that has a lot of potential to become a prosperous country. These potentials include abundant natural resources, strategic island areas, abundant human resources, and many more. Building a country to achieve prosperity requires a good fund management system. Management is related to State income. One of the national incomes comes from taxation as well as from natural resources in that country (natural resources).

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.

According to the representative of the Regional Office of the Directorate General of Taxes, event Seminar International Accounting Week at UMY (2017), it stated that: "Revenue from funds (state income) of more than 70% comes from tax revenues, which are used to finance state expenses such as paying employee salaries, subsidizing , paying off foreign debt, and developing state infrastructure. The government still relies on tax revenues."

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.

One type of Regional Tax is Vehicle Tax vehicles have become a mandatory requirement for individuals and institutions, even the requirements for vehicle ownership are mostly applied by institutions or companies when receiving and hiring employees. The high level of consumption of motorized vehicles also affects the high level of payment of motor vehicle tax. The obligation to pay taxes applies to every individual and institution that owns a vehicle, so that sometimes the tax payment service is not maximum because the length of the payment queue is due and is often burdened by the queue of payment of passing or late vehicle tax.

The One Roof Single Administration System (SAMSAT) is an office that manages collection and management of vehicle tax. In this Samsat, taxpayers will be given service when making vehicle tax payments. Good service is expected to be given to the entire community, so that the community pays the tax on vehicles it has on time. This can help in increasing regional income.

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.

The UTAUT (Unified Theory of Acceptance and Use of Technology) model is one of the analytical models that can be adopted or used to find out and measure the level of success of the implementation of an Information Technology (IT). The UTAUT model examines factors that can influence user acceptance and usage behavior which consists of four main factors, namely: performance expectancy, effort expectancy, social influence, and facilitating conditions and found that these four factors influence the usage behavior of the system in Nasir (2013). Based on this explanation, the UTAUT model is a very appropriate model to be adopted in a study relating to the acceptance of an information technology implementation.

Based on the above background, the author wishes to study it further in the form thesis titled : **“The Factors Affecting the Behavioral Intention to use e-Samsat System”** a case study on taxpayers in the office Samsat Yogyakarta City. The research is replication from previous research by by Saputri, (2019),**“ Faktor -Faktor yang Mempengaruhi Masyarakat dalam Menggunakan Sistem Informasi Managemen (SIM) SMS berbasis E-Government di Pemerintah Kabupaten Sleman 2018”**. This study uses four variables, namely performance expectations, business expectations, social influences, and condition of facilities contained in the UTAUT model. The findings obtained in this study are all these variables that can prove to influence people's interest in using E-Government systems. Another study was done by Ramadhan (2015) to discuss the effect of performance expectancy, effort expectancy and social influence on Instagram's behavioral intention. This study uses four constructs contained in the UTAUT model, namely performance expectations, business expectations, social influences, and facility conditions that are predicted to significantly influence Instagram's interest in behavior. The results obtained were performance expectations, social influences, and facilities conditions that proved to significantly influence interest in the behavior of Instagram users. But business expectations are not proven to influence interest in Instagram users' behavior (Ramadhan, 2015).

Based on these studies, there has been various analysis of user acceptance of the system using the UTAUT model as an analytical tool by providing diverse results, only the expectations of work variables that always provide a significantly positive effect on user acceptance of the system. Therefore, with regards to the inconsistent results between one research and another, the constructs found in the UTAUT model are feasible and can be reused as other research analysis tools that discuss user acceptance of a system.

The difference of previous research is that in this research, the object of research and the location of research. Although there have been many studies that discuss the acceptance of users of a system or information technology that uses the UTAUT model as an analytical tool, that when objects are studied differently it will give different results as well.

This study uses the UTAUT model to be modified by adding personal factor variables such as the research conducted by Suyanto et al. (2019), Lee et al. (2018). Personal factors used are self efficacy and system quality. where the system to be examined by researchers is electronic samsat (E-samsat) Yogyakarta. The addition of personal factors is needed to expand the understanding of one's acceptance behavior towards a system. Where the researcher focuses on the factors affecting the behavioral intention to use e-samsat system.

B. Research Scope

The scope of this research is :

1. The variables used in this research as independent variable were user acceptance factors, there are performance expectancy, effort expectancy and social influence, and facilitating conditions. While the dependent variable teste in this study is behavioral intention to use e-samsat system.
2. Samples used in this research are taxpayers in Samsat Office Yogyakarta City Yogyakarta.

C. Research Questions

1. Does performance expectancy have a significant positive effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta?
2. Does effort expectancy have a significant positive effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta?
3. Does social factors have a significant positive effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta?
4. Does facility conditions have significantly positive effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta?
5. Does self efficacy have a significant positive effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta?
6. Does quality system have a significant positive effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta?

D. Objectives of study

1. To obtain an empirical evidence between performance expectancy and behavior intention has a positive and significant effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta .
2. To obtain an empirical evidence between effort expectancy and behavior intention has a positive and significant effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta.
3. To obtain an empirical evidence between social factors and behavior intention has a positive and significant effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta.
4. To obtain an empirical evidence between facility conditions and behavior intention has a positive and significant effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta.
5. To obtain an empirical evidence between self efficacy and behavior intention has a positive and significant effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta.
6. To obtain an empirical evidence between quality system and behavior intention has a positive and significant effect on behavioral intention to use e-samsat system in Samsat Office Yogyakarta

E. Significance of study

There are significance of study base on :

1. Theoretically

The objective of this research is to be able to provide additional knowledge, information and insight into the latest taxation system and how the e-samsat system influences the motor vehicle tax revenue.

2. Practically

a) For Academics

This research is expected to be used as a reference and development in research afterwards, and is able to add insight to students about the topic.

b) For Samsat Office of Yogyakarta.

Can be used as material for consideration in terms of determining policies to increase motor vehicle tax receipts.

c) For Authors

It is expected to be used in the application of knowledge which until now has been obtained and to know the actual conditions that occur in the field.