

CHAPTER IV ANALYSIS AND DISCUSSION

A. General Description of Research Object / Subject

This study uses primary data types which were carried out by distributing questionnaires directly to respondents. The population in this study were all taxpayers using E-Samsat as a tax payment tool or who already know the E-Samsat system manual but have never tried it directly at the Samsat Office in the city of Yogyakarta. The distribution of questionnaires in this study are enclosed in the following table:

Table 4 1 Questionnaire Distribution

Explanation	Amount	Percentage
Questionnaire distributed	120	100%
Returned questionnaire	120	100%
Cannot be processed	20	16,67%
Questionnaire that can be processed	100	83,33%

Source : Primary data processed, 2019

Based on Table 4.1 it can be concluded that the number of questionnaires distributed was 120 copies, and the returned questionnaires were also 120 copies, there were 20 copies unable to process so that the questionnaire that could be processed was 83,33% with amount only 100 copies.

B. Analysis of Respondents Characteristic

There are some characteristics of respondents :

1. Description of Respondents

Descriptions of respondents who are the object of research are classified by gender, age, occupation, experience using E-Samsat, and E-Samsat information sources.

a. Classification of Respondents by Gender

Gender is one of the characteristics in this study based on research results obtained during the distribution of the questionnaire. The results of the classification of respondents by sex are presented in the following Table 4.2 :

Table 4 2 Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Female	52	52,0	52,0	52,0
Male	48	48,0	48,0	100,0
Total	100	100,0	100,0	

Source : Output SPSS 15.00 data processed, 2019

In this research female respondents dominate as many as 52 or as much as 52%, while respondents who are male are 48 or as much as 48%.

b. Classification of Respondents by Age

Age is one of the characteristics in this study based on the results obtained during the distribution of the questionnaire. The results of the classification of respondents by age are presented in Table 4.3 below:

Table 4 3 Age

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <20	17	17,0	17,0	17,0
20-50	81	81,0	81,0	98,0
>50	2	2,0	2,0	100,0
Total	100	100,0	100,0	

Source : Output SPSS 15.00 data processed, 2019

Respondents with vulnerable age <20 years were 17 respondents or as many as 17% and vulnerable aged 20-50 years were 81

respondents or as many as 81%. And vulnerable > 50 years there are 2 respondents or 2%

c. Classification of Respondents Based on Job

Characteristics of respondents based on Job is the last level of job that has been taken by respondents. Based on the filling out of the questionnaire that was filled in by the respondent, it can be concluded that there were five final levels of education taken by the respondent. The results of the classification of respondents based on their job are presented in Table 4.4 below :

Table 4 4 Job

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Entrepreneur	23	23,0	23,0	23,0
	Civil Servants	17	17,0	17,0	40,0
	Students	27	27,0	27,0	67,0
	Housewife	11	11,0	11,0	78,0
	General Employees	22	22,0	22,0	100,0
	Total	100	100,0	100,0	

Source : Output SPSS 15.00 data processed, 2019

Based on Table 4.4 above, it can be seen that the types of jobs / professions of the respondents in this study were most students with a percentage of 27%, then followed by entrepreneurs by 23%, private employees 22% civil servants 17%, and the least were housewife with a percentage of 11%.

d. Classification of Respondents Based on Experience use E-Samsat

Experience using the E-Samsat system is one of the characteristics that exist in this study based on research results obtained during the distribution of the questionnaire. The results of the classification of

respondents based on Experience use E-Samsat are presented in Table 4.5 below :

Table 4 5 Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Never	50	50,0	50,0	50,0
	Once	39	39,0	39,0	89,0
	Two times	8	8,0	8,0	97,0
	> Two times	3	3,0	3,0	100,0
	Total	100	100,0	100,0	

Source : Output SPSS 15.00 data processed, 2019

Based on Table 4.5 above, it can be seen that out of 100 respondents in this study only 50 respondents have used E-Samsat, where the details of respondents who have never used 50%, then who have used E-Samsat once by 39%, the ones who have used it twice as much as 8%, and the rest of respondents who have used E-Samsat more than twice is as much as 3%.

e. Classification of Respondents Based on Resources E-Samsat

Sources of information about E-Samsat is one of the characteristics that exist in this study based on research results obtained during the distribution of the questionnaire. The results of the classification of respondents based on sources of information about E-Samsat are presented in the following Table 4.6:

Table 4.6 Resources

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Social Media	25	25,0	25,0	25,0
	Newspaper	11	11,0	11,0	36,0
	Internet	25	25,0	25,0	61,0
	Friends	22	22,0	22,0	83,0
	Television	5	5,0	5,0	88,0
	family	12	12,0	12,0	100,0
	Total	100	100,0	100,0	

Source : Output SPSS 15.00 data processed, 2019

Based on Table 4.6 above, it can be seen that as much as 25% of respondents know E-Samsat from social media, 11% of respondents know E-Samsat in the newspaper, 25% know E-Samsat from the internet, 22% of respondents get information about E-Samsat from friends, and consecutive respondents received information from television 5%, and family 12%.

C. Instrument and Data Testing

There are instrument and data testing on the variable :

1. Descriptive Statistics Test

Descriptive statistics are one of the data testing instrument to reduce the data so that they will be easy for interpretation. One method used in this test is data distribution. This needs to be done to see the overall picture of the samples collected and meet the requirements to be used as research samples. Below in the table of 4.7 are the result of descriptive statistics with the result of total data (N), minimum data collected total value (Min), maximum data collected total value (Max), standard deviation (Std. Deviation) categorized by each variable in the questionnaire.

Table 4 7 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
Performance Expectancy	100	10	16	13,20	1,484	2,202
Effort Expectancy	100	10	20	15,96	1,651	2,726
Social Factors	100	11	16	12,94	1,246	1,552
Facility Condition	100	8	12	10,30	1,243	1,545
Self-Efficiency	100	8	16	12,91	1,518	2,305
Quality System	100	12	20	15,55	1,702	2,896
Behavioral Intention	100	6	12	9,93	1,430	2,046
Valid N (listwise)	100					

Source : Output SPSS 15.00 data processed, 2019

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.

2. Validity Test

Validity test is one way to measure the validity of instrument measurement usage in the research. Instrument is defined as valid if it shows the instrument to get the data is suitable to measure what should be measured (Nazzarudin, I; Basuki, A.T, 2016).

The validity test in this research is measured by correlating each question score with the total variable, by incorporating the pearson correlation value with the r table product moment with 5% signification for degree of freedom (df) = N-2. The total sample (N) in this research are 100, so that the (df) value can be calculated as follows: $100-2 = 98$, so that the r-table 0.1966. If the pearson correlation value is more than r-table value, it can be concluded that the indicator is valid. Furthermore, Nazaruddin and Basuki (2016) explain that the research instrument will be valid if the $KMO > 0.5$.

Table 4 8 Validity Test Performance Expectency (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

Source : Output SPSS 15.00 data processed, 2019

Table 4 9 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.590
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Source : Output SPSS 15.00 data processed, 2019

Base on the data on the table 4.8 and table 4.9 shows that the pearson correlation of each indicator of Performance Expectancy are more than the r-table, the value of sig (2-tailed) is less than 0.05, and the value of KMO is 0.590. The means is higher than 0.5, it indicates that all of the indicator in this research are valid.

Table 4 10 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

Source : Output SPSS 15.00 data processed, 2019

Table 4 11 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.634
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Source : Output SPSS 15.00 data processed, 2019

Base on the data on the table 4.10 and 4.11 shows that the pearson correlation of each indicator of Effort Expectancy are more than the r-table, the value of sig (2-tailed) is less than 0.05, and the value of KMO is 0.634. The means is higher than 0.5, it indicates that all of the indicator in this research are valid.

Table 4 12 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

Source : Output SPSS 15.00 data processed, 2019

Table 4 13 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.656
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Source : Output SPSS 15.00 data processed, 2019

Base on the data on the table 4.12 and table 4.13 shows that the pearson correlation of each indicator of Social Factors are more than the r-table, the value of sig (2-tailed) is less than 0.05, and the value of KMO is 0.656. The means is higher than 0.5, it indicates that all of the indicator in this research are valid.

Table 4 14 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

Source : Output SPSS 15.00 data processed, 2019

Table 4 15 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.647
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Source : Output SPSS 15.00 data processed, 2019

Base on the data on the table 4.14 and table 4.15 shows that the pearson correlation of each indicator of Facility Conditions are more than

the r-table, the value of sig (2-tailed) is less than 0.05, and the value of KMO is 0.647. The means is higher than 0.5, it indicates that all of the indicator in this research are valid.

Table 4 16 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

Source : Output SPSS 15.00 data processed, 2019

Table 4 17 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.666
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Source : Output SPSS 15.00 data processed, 2019

Base on the data on the table 4.16 and table 4.17 shows that the pearson correlation of each indicator of Self Efficiency are more than the r-table, the value of sig (2-tailed) is less than 0.05, and the value of KMO is 0.666. The means is higher than 0.5, it indicates that all of the indicator in this research are valid.

Table 4 18 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

Source : Output SPSS 15.00 data processed, 2019

Table 4 19 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.644
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Source : Output SPSS 15.00 data processed, 2019

Base on the data on the table 4.18 and table 4.19 shows that the pearson correlation of each indicator of Quality System are more than the r-table, the value of sig (2-tailed) is less than 0.05, and the value of KMO is 0.644. The means is higher than 0.5, it indicates that all of the indicator in this research are valid.

Table 4 20 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

Source : Output SPSS 15.00 data processed, 2019

Table 4 21 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy	0.725
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Source : Output SPSS 15.00 data processed, 2019

Base on the data on the table 4.20 and table 4.21 shows that the pearson correlation of each indicator of Behavioral Intention are more than the r-table, the value of sig (2-tailed) is less than 0.05, and the value of KMO is 0.725. The means is higher than 0.5, it indicates that all of the indicator in this research are valid.

3. Reliability Test

Reliability is one of the test instruments to measure a questionnaire which is indicator of construct variable (Nazzarudin, I; Basuki, A.T, 2016). A questionnaire can be defined as reliable if the answer of each question has a correlation. The test statistics of Croanbach Alpha is a way to measure the reliability. It could be defined as reliable if the value of Croanbach Alpha is more than 0.70 (Sekaran in Zulganef, 2006, in Nazzarudin & Basuki, 2016).

Table 4 22 Reliability Test

No	Variable	Croanbach Alpha	N of item	Explanation
1	Performance Expectancy	0.739	4	Reliable
2	Effort Expectancy	0.719	5	Reliable
3	Social Factors	0.682	4	Reliable
4	Facility Conditions	0.714	3	Reliable
5	Self-Efficiency	0.718	4	Reliable
6	Quality System	0.722	5	Reliable
7	Behavioral Intention	0,894	3	Reliable

Source : Output SPSS 15.00 data processed, 2019

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.

4. Classic Assumption Test

Classic Assumption Test is divided into :

a. Normality Test

Normality test is a way to calculate whether the residual value is normally distributed or not. A good regression model will be followed by normally distribution. The normality test is calculated with One-Sample Kolmogorov-Smirnov Test with significant value is more than 0.05. If the significant value is more than 0.05, it means the data is distributed normally, while if its value is less than 0.05, it means that the data is distributed abnormally. The normality test of this research can be seen in the table 4.23 as follows:

Table 4 23 Normality Test

No	KolmogorovSmirnov Z	Standard Value	Explanation
1	0.081	0.05	Normally distributed

Source : Output SPSS 15.00 data processed, 2019

The result of normality test on the table 4.23 shows that the calculation using One-Sample Kolmogorov-Smirnov Test is normally distributed. The significant value from its normality test shows 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 fulfills the normality assumption.

b. Autocorrelation Test

An autocorrelation test was conducted to test whether there is a correlation between residuals in one observation and another

observation (Nazzarudin & Basuki, 2016). If there is a correlation, the problem is called autocorrelation. Research data is good if not affected by autocorrelation. To detect the existence of autocorrelation is using Durbin-Watson (DW test) or $du < dw < 4-du$.

Table 4 24 Normality Test

No	Durbin-Watson	Standard Value	Explanation
1	1.911	$du < dw < 4-du$ (.8031 < 1.911 < 2.1969)	No Autocorrelation

Source : Output SPSS 15.00 data processed, 2019

From the table 4.24 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.

c. Multicollinearity Test

The multicollinearity test aims to test the existence of correlation between independent (independent variables) in the regression model. A good regression model is that, there is no correlation between independent variables. If the independent variables are mutually correlated, the variable is said to be not orthogonal. The variable is said to be orthogonal if the value of correlation between the independent variables is 0. To know that there is multicollinearity with a Tolerance value of 10 0.10 or equal to the VIF value ≥ 10 (Ghozali, 2016) in Nadita (2019).

Table 4 25 Multicollinearity Test

NO	Collinearity Statistics		
	Model	Tolerance	VIF
1.	Performance Expectancy	0.835	1.197
2.	Effort Expectancy	0.537	1.863
3.	Social Factors	0.820	1.220
4.	Facility Condition	0.938	1.066
5.	Self-Efficiency	0.857	1.167
6.	Quality System	0.667	1.499

Source : Output SPSS 15.00 data processed, 2019

The result of multicollinearity test in the table 4.25 shows that the VIF value of all variables independent and moderating (Performance Expectancy, Effort Expectancy, Social Factors, Facility Conditions, Self Efficiency, Quality System) are less than 10, and the Tolerance of all variable is more than 0.1. It could be concluded that the regressions are free from multicollinearity.

d. Heteroscedasticity Test

Heteroscedasticity test has the purpose of testing the occurrence of variance inequalities from the residuals of one other observation observation. A good regression model is not heteroscedasticity or is said to be a homoskedasticity (Ghozali, 2016). If the $\alpha > 0.05$, it can be concluded that the regression is free from heteroskedaticity.

Table 4 26 Heteroscedasticity Test

No	Variable	Significant Value	Alpha Significant	Heteroscedasticity
1	Performance Expectancy	0,943	> 0.05	No
2	Effort Expectancy	0.254	> 0.05	No
3	Social Factors	0.891	> 0.05	No
4	Facility Condition	0.367	> 0.05	No
5	Self Efficiency	0.641	> 0.05	No
6	Quality System	0,521	> 0,05	No

Source : Output SPSS 15.00 data processed, 2019

Table 4.26 shows the significant value in all variables contains of Total Performance Expectancy (with the significant value of 0.943), Effort Expectancy (with the significant value of 0.254), Social Factors (with the significant value of 0.891), Facility Conditions (with the significant value of 0.367), Self Efficiency (with the significant value of 0.641) and Quality System (with the significant value of 0.521) are more than alpha significant 0.05. It means that there is no heteroscedasticity in this regression model.

D. Hypothesis Test and Data Analysis.

Hypothesis Test is divided into :

a. Determinant Coefficient Regression Test

The adjusted R square value can show the level of ability of the regression model in explaining the variability of the dependent or dependent variable. The magnitude of the determination coefficient

from 0 to 1. If the results of the analysis are known to be closer to 0, the smaller the ability to explain. Conversely, if the results of the analysis are known to be closer to 1, the greater the ability to explain the independent variables on the dependent variable. The result of Coefficient Determination can be seen in the table below:

Table 4.27 Determinant Coefficient Test Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,539 ^a	,291	,245	1,243

Source : Output SPSS 15.00 data processed, 2019

Based on the table 4.27 above, it can be seen that the value of Adjusted R square is equal to 0.245. This shows 24,5% variations of the taxpayer compliance variable can be explained by independent variables namely quality system, facility conditions, performance expectancy, effort expectancy, self-efficacy, and social factors. Then, the rest of this 70,9% is explained by other variables not present in this study.

b. Simultaneous Significance Test (Test Statistic F)

The F test is used to prove whether independent variables can explain variations in the dependent variable. If the significant value is < 0.05 , it means that H_a is accepted or H_0 is rejected. And if a significant value is > 0.05 , then H_a is rejected or H_0 is accepted Ghazali (2009).

Table 4.28 F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	58,925	6	9,821	6,361	,000 ^a
	Residual	143,585	93	1,544		
	Total	202,510	99			

Source : Output SPSS 15.00 data processed, 2019

Based on the table 4.28 above, it can be seen that there is a result of a significance value of $0.00 < 0.05$. Thus, it can be said that the hypothesis is supported. And then it can be concluded that the implementation of performance expectancy, effort expectancy, social factors, facility condition, self-efficacy, quality system can explain the variable behavioural intention.

c. Partial Regression Test Result (T-Test)

T statistical test shows how far the influence of one variable explanatory or independent individually in explaining variation dependent variable is and is used to determine the presence or absence the effect of each independent variable individually on the dependent variable tested at the 0.05 significance level (Ghozali, 2011).

One Sample t-test is one of the techniques used to indicate whether certain value has significant difference with the mean of the samples or not. The t-table uses the Alpha significant value of 5% with the $df : (n-1)$. If the t-calculation is more than t-table, it means that the Independent Variables (X) is influenced with the dependent variables (Y). If the significant value is less than 5%, then the hypothesis is accepted. Meanwhile, if the significant value is more than 5%, the

hypothesis is rejected. The table 4.29 below is explaining more details about this test:

Table 4 29 T-Test Result Variable X and Y

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,098	2,037		1,030	,306
	Performance Expectancy	-,017	,092	-,017	-,182	,856
	Effort Expectancy	-,107	,103	-,123	-1,036	,303
	Social Factors	,095	,111	,083	,859	,392
	Facility Condition	-,083	,104	-,072	-,799	,426
	Self-Efficiency	,287	,089	,304	3,226	,002
	Quality System	,365	,090	,435	4,066	,000

Source : Output SPSS 15.00 data processed, 2019

Based on the table 4.29 above, it can be seen that the significance values in the self-efficiency and quality system are $< 0,05$. However, the performance expectancy, effort expectancy, social factors, and facility condition has a significance value of $> 0,05$ which is equal to 0.856, 0.303, 0.392, and 0.426. Thus it can be concluded that the variables of the implementation of self-efficiency and quality system have a significant influence on behavioural intention, while the performance expectancy, effort expectancy, social factors, and facility condition have a negative effect and is not significant on behavioural intention. The results of the hypothesis testing are as follow :

a. Hypothesis Test 1 (H_1)

Table 4.29 shows that the performance expectancy variable has insignificant value of $0.856 > \alpha 0.05$ with a regression coefficient value (B) of -0.017 and the regression coefficient value (B) is negative. Based on these result, it can be concluded that H_1

is rejected, and means that performance expectancy has no positive effect on behavioural intention to use e-Samsat.

b. Hypothesis Test 2 (H₂)

Table 4.29 show that the effort expectancy variable has insignificant value of $0.303 > \alpha 0.05$ with a regression coefficient value (B) of -0.107 and the regression coefficient value (B) is negative. Based on these result, it can be concluded that H2 is rejected, and means that effort expectancy has no positive effect on behavioural intention to use e-Samsat.

c. Hypothesis Test 3 (H₃)

Table 4.29 show that the social factors variable has insignificant value of $0.392 > \alpha 0.05$ with a regression coefficient value (B) of 0.095 and the regression coefficient value (B) is positive. Based on these result, it can be concluded that H3 is rejected, and means that social factors has no positive effect on behavioural intention to use e-Samsat.

d. Hypothesis Test 4 (H₄)

Table 4.29 show that the facility condition variable has insignificant value of $0.426 > \alpha 0.05$ with a regression coefficient value (B) of -0.83 and the regression coefficient value (B) is positive. Based on these result, it can be concluded that H4 is rejected, and means that facility conditions has no positive effect on behavioural intention to use e-Samsat.

e. Hypothesis Test 5 (H₅)

Table 4.29 show that the self efficacy variable has a significance value of $0.002 < \alpha 0.05$ with a regression coefficient value (B) of 0.287 and the regression coefficient value (B) is positive. Based on these result, it can be concluded that H5 is accepted, and means that performance expectancy has a positive effect on behavioural intention to use e-Samsat.

f. Hypothesis Test 6 (H₆)

Table 4.29 show that the quality system variable has a significance value of $0.000 < \alpha 0.05$ with a regression coefficient value (B) of 0.365 and the regression coefficient value (B) is positive. Based on these result, it can be concluded that H6 is accepted, and means that performance expectancy has a positive effect on behavioural intention to use e-Samsat.

E. Explanation

This part explains about data processing and several test results :

Table 4 30 Resume of Hypothesis Test

No	Hypothesis	F-Test Value Result /Sig	T Test Sig 2-tailed	B	R ²	Explanation
1.	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
2.	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
3	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
4.	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
5.	Self-efficiency has a positive significant effect on behavioral intention to use e-Samsat system.	6,361/0,000	0,002	0,287	0,291	Accepted
6.	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

Source : Output SPSS 15.00 data processed, 2019

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

On the table 4.30, 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 4.30, 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 4.30, 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 4.30, 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 4.30, 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 .

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

On the table 4.30, 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.