

ANALYSIS OF THE EFFECT OF E-FILING AND E-BILLING ELECTRONIC MEDIA SYSTEM QUALITY ON TAXPAYER SATISFICATION (STUDY OF TAXPAYERS AT KPP PRATAMA PEKANBARU TAMPAN)

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ABSTRACT

The purpose of this study is to determine and analyze the effect of the Quality of Electronic Media Systems e-filing and e-billing on taxpayer satisfaction (study of taxpayers at KPP Pratama Pekanbaru Tampan). Determination of the sample in this study using purposive random sampling. Where the sampling criteria in this study are individual taxpayers who have used the e-system. The data analysis method used is multiple linear regression analysis using the help of the SPSS version 21 program. The independent variables in this study are the Quality of the e-Filing System and the Quality of the e-Billing System, while the dependent variable is Taxpayer Satisfaction. The results showed that partially the quality of the e-filing media system did not have a significant effect on the level of taxpayer user satisfaction. Meanwhile, the quality of the e-billing media system has a significant positive effect on the level of taxpayer user satisfaction.

Keywords : e-Filing, e-Billing, Taxpayer Satisfaction

INTRODUCTION

Indonesia is a developing country that is actively developing in all fields. To carry out state development, the Indonesian government needs to think about ways that can be taken to raise funds, so that it does not have to depend on funds from third parties. One of the sectors that can be relied on to increase the source of state revenue is the taxation sector (Musadieq and Nurtjahjono, 2015).

The tax sector is a reliable sector in increasing state revenue, because based on the data obtained, the tax sector is the part that contributes the most revenue to the state in recent years. Based on the data on the realization of state revenue from 2017-2019 obtained from the *bps.go.id website*, it can be concluded that in the last 3 years the source of state revenue from the tax sector has always dominated rather than from non-tax revenue. In the last three years, state revenue has always reached a minimum of 80% through the taxation sector. This makes the tax sector an important and reliable sector in increasing state revenue.

Taxes are an important part of the State Budget (APBN), taxes are the mainstay of the government's largest source of revenue in carrying out development activities, so it is not surprising that the government pays special attention to this sector to secure state revenue. Special attention given includes the government's commitment to provide excellent service in the tax sector (Fitri Damayanti and Fauzi, 2015).

In practice, the government in the field of taxation is still not in accordance with the target and what is expected. In recent years, the State Budget target for tax revenue has never reached the set target. This is a problem that still needs to be solved why the amount of tax revenue still cannot reach the target that has been set. Based on data on the realization of tax revenue at KPP Pratama Pekanbaru Tampan, the percentage of tax revenue achievement from 2015-2019 has fluctuated. In fact, it had dropped drastically in 2018 to less than 50% of the expected total. The realization of tax revenue is still far from the expected target. With this, it can be seen that there are still many tax problems that must continue to be improved so that the realization can achieve the initial target set.

From the phenomena that occur, the Indonesian Government is always looking for ways to overcome these problems. One way to do this is to pay attention to the level of taxpayer satisfaction. By paying attention to the level of taxpayer satisfaction, the government has changed the tax system or procedures in Indonesia several times. Since 1983, the Indonesian government has changed the tax collection system which originally used official assessment to self-assessment. One of the cores of the difference between these two tax collection systems is the authority to determine the amount of tax payable. In the official assessment, the authority to determine the amount of tax lies with the government while in the self-assessment the authority lies with the taxpayer.

The Indonesian government continues to look for ways to increase taxpayer satisfaction. The Indonesian government referred to here is the Directorate General of Taxes or which is usually abbreviated as DGT. The Directorate General of Taxes is one of the directorates general under the Ministry of Finance of Indonesia which has the task of formulating and implementing policies and technical standardization in the field of taxation. Increasing state revenue through the tax sector is one of the main programs of the Directorate General of Taxes. Taxes are dynamics that follow social, economic and community developments. The demand for increased revenue, improvement and fundamental changes in all aspects of taxation is the reason for the reform of tax services by the Directorate General of Taxes to improve tax policies and systems so that the tax base can be further expanded, so as to provide better services to taxpayers. In the strategic map of the Directorate General of Taxes, taxpayers are an important part of achieving the targets set with the goal of providing the best service for taxpayers. A high level of satisfaction with tax services is one of its strategic goals. Thus, taxpayers have a high role in achieving the highest strategic goal, namely optimal state tax revenue because without the active participation of taxpayers, this goal will not be achieved.

Improving the quality of service through electronic systems based on the use of computers and smartphones has become the main breakthrough made by the Directorate General of Taxes. The electronic system is expected to provide more effective and efficient services to taxpayers.

In the phenomenon that occurs, there are still many taxpayers who consider that the tax administration system of the process of counting, reporting and payment is not easy, not to mention in the reporting and deposit process which takes a lot of time, they expect to get convenience in the tax service system, especially in reporting and depositing which is more efficient and does not take a long time. Therefore, in an effort to improve services to taxpayers, the Directorate General of Taxes continues to strive to improve the tax service system to facilitate and streamline work related to tax administration and payment. Therefore, the Directorate General of Taxes issued a new program that makes better use of technology, namely the e-system where there are several parts in it such as e-registration, e-filing, e-spt, and e-billing. (Putra dan Padriyansyah, 2019)

The perception of usability determines whether or not a system is accepted or not by the user. In the implementation of the e-filing and e-billing systems, if Taxpayers think that the e-filing and e-billing systems are useful for them in reporting and paying their taxes, it will cause interest in using the system. The quality of a system can affect the success of the system in meeting the needs of users and greatly determine the satisfaction of taxpayers who use the system. If the user is satisfied with the quality of the system, the Taxpayer will

continuously use it to fulfill their tax obligations, so that the satisfaction of using a system by the user becomes a benchmark for the success of a system. With this new method, it is hoped that it can provide convenience for taxpayers to access anywhere and anytime. With the renewal of the tax service and administration system so as to produce a quality electronic media system, it is hoped that it can encourage taxpayers in fulfilling their obligations as good citizens which may increase satisfaction for taxpayers themselves.

Tax e-Filing began to be implemented in 2007. In this system, the state uses electronic mail and payment by billing as part of its transaction system. But at that time, taxpayers must create a billing code through customer service or bank teller, tax clerk 1500200, SMS ID billing, billing services at KPP or KP2KP, internet banking or application service providers (ASP). Only on July 1, 2016 did the official e-billing system begin to be implemented, making it easier for taxpayers to get a billing number or id just by accessing through their computer or smartphone. E-billing payments can be made through various ways, namely bank tellers, ATMs, mini-ATMs at KPP or KP2KP, internet banking, and mobile banking.

Research on the influence of the quality of e-filing and e-billing electronic media systems on the level of taxpayer satisfaction by Dimas Pratama Putra and Padriyansyah (2019) concluded that the e-billing media system has a significant negative effect on the level of taxpayer user satisfaction. However, contrary to the hypothesis, the e-billing media system has a significant positive effect on the level of taxpayer satisfaction.

LITERATURE REVIEW

E-filing

E-Filing is a way of submitting an electronic Notification Letter (SPT) which is carried out online and in real time via the internet on the website of the Directorate General of Taxes (<http://www.pajak.go.id>) or Electronic Tax Return Service Provider or *Application Service Provider (ASP)*. (Lado and Budiantara, 2018).

Use e-filing It has several benefits as follows: (1) File taxes from anywhere and anytime. Since the existence of the tax e-Filing system, taxpayers do not need to come and queue again at the KPP to report taxes. As long as it is connected to the internet, taxpayers can report from anywhere, anytime. (2) More time-saving, because there is no longer a need to come directly to the KPP and queue, taxpayers can save a lot of time by utilizing the e-filing system. (3) Proof of tax reporting is not easily lost. Previously, when reporting manually, taxpayers were usually given proof of reporting in the form of a yellow Proof of Letter Receipt (BPS), so it was often also referred to as 'yellow evidence'. Through the online tax reporting system, the proof of reporting is called the Electronic Proof of Receipt (BPE), in which there is an Electronic Receipt Number (NTTE). By using e-Filing Proof of tax payment stored securely over a long period of time. (4) Avoid the risk of delay in submitting the e.g. Although it is highly discouraged, taxpayers often report before the deadline. Through tax e-Filing, if it is unavoidable, taxpayers can still report their taxes, even though the tax office is closed. The time when the taxpayer uploads his tax return file and clicks on the report is the time recorded in the BPE. So that through this tax e-Filing, taxpayers can avoid Risk of delays and fines from the DGT. Certain e-filing application service providers, for example, also always send automatic reminder emails that remind application users to report taxes on time, even earlier, to avoid technical problems.

From the measurement results, if the ratio is high, it means that funding with debt is increasing, then it is increasingly difficult for the company to obtain additional loans because it is feared that the company will not be able to cover its debts with the assets it owns. The results of previous research conducted by (Kusumajaya., 2011) showed that *the Debt to Asset Ratio* has a positive and significant effect on *Return on Assets*. If the company decides to set a large capital structure, it is likely that the level of liquidity will be maintained but the opportunity to obtain large profits will decrease which will ultimately have an impact on decreasing profitability. H1: *Debt to Asset Ratio* has a positive and significant effect on *Return on Assets*

E-Billing

According to the Directorate General of Taxes, what is meant by a billing system is an electronic payment method using a billing code. Billing code is an identification code issued through the billing system for a type of payment or deposit that will be made by the Taxpayer. Electronic payment or tax deposit transactions are carried out through banks or perception posts using billing codes. So, it can be concluded that eBilling is a tax payment through electronic media by utilizing the billing code as a transaction code (Pratami et al., 2017).

Here are some of the benefits of using *e-billing* in tax payments: (1) Streamlining the tax payment process because it can be done online, can be done anywhere and anytime. (2) Minimizing errors or errors in filling in payment data. (3) Providing a sense of comfort to taxpayers in recording deposit data independently (self-assessment). (4) The filling of tax payment data can be kept confidential because it is filled in by the Taxpayer himself. (5) Reduce the state budget for the printing of SSP sheets. (6) Real-time transactions, data that has been filled in by the Taxpayer will be immediately received and recorded in the Information System of the Directorate General of Taxes.

Taxpayer Satisfaction

According to Putra and Padriyansyah (2019), Taxpayer satisfaction is a description of the alignment, between a person's expectations, desires, and needs and the results obtained due to the existence of a system. Without being supported by a good organizational system, satisfactory service cannot occur. System user satisfaction refers to a situation where users feel satisfied after using the system because of the convenience of the system. In other words, the more users like a system, the more they are implicitly satisfied with the system in question. User satisfaction is the overall evaluation of the user's experience in using the information system and the potential impact of the information system. This is manifested by the tendency to increase the number of users of the information system. On the other hand, if the information system does not meet the needs of the user, then user satisfaction will not increase and further use will be avoided.

The Effect of the Electronic Media System of E-Filing on the Level of Taxpayer Satisfaction

In his research Putra and Padriyansyah (2019), stated that the e-filing media system has a significant positive effect on the level of user satisfaction of taxpayers, because the existence of an e-filing media system that has good quality and can be accessed in real time anywhere and anytime will make it easier for taxpayers to report their taxes, thereby giving a positive influence to taxpayers to carry out their obligations as taxpayers.

Noviandini (2012) explained that there is a positive relationship between e-filing facilities in submitting tax returns to taxpayer satisfaction. E-filing is a service for filling out and submitting Taxpayer Notification Letters electronically to the Directorate General of Taxes, by utilizing internet communication channels. With this system, it will be easier for taxpayers to fulfill their obligations without having to queue at the tax service office so that it is felt more effective and efficient. This will help cut the costs and time needed for Taxpayers to prepare, process and report Notification Letters to the Tax Service Office correctly and on time, so as to provide satisfaction to Taxpayers in conveying their tax obligations.

H1 : The quality of the e-filing electronic media system has a positive effect on the level of taxpayer satisfaction.

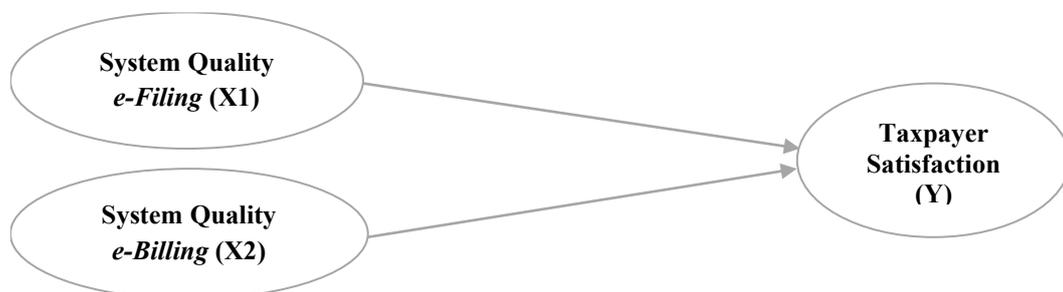
The Effect of the E-Billing Electronic Media System on the Level Taxpayer Satisfaction

On July 1, 2016, the official e-billing system began to be implemented, making it easier for taxpayers to get a billing number or id just by accessing through their computer or smartphone. E-billing payments can be made through various ways, namely bank tellers, ATMs, mini-ATMs at KPP or KP2KP, internet banking and mobile banking.

Meanwhile, according to Putra and Padriyansyah (2019), e-billing has a significant negative effect on the level of taxpayer user satisfaction, because e-billing will provide convenience, faster, and more accurate, but on the one hand, when survey researchers go to the field, most taxpayers do not understand the payment process by using the e-billing system, let alone to deposit their tax debts. Therefore, taxpayers ask for help from their friends or who understand to carry out the payment process using the e-billing system, not to mention that the payment process through ATMs often occurs electricity and signal down, resulting in errors and there are some who are disadvantaged, for example, payments occur twice because proof of deposit does not come out, etc.

H2 : The quality of the e-billing electronic media system has a positive effect on the level of taxpayer satisfaction.

Framework



Source : Processed Data, 2020

Figure 1. Framework of Thought

RESEARCH METHODS

Population and Sample

The population in this study is 173,659 individual taxpayers who are registered as taxpayers who use the E-Filing and E-Billing systems at KPP Pratama Pekanbaru Tampan.

The sampling criteria in this study are individual taxpayers who have used the e-system, where the number or size of the sample is determined by the Slovin formula. The number of samples in this study is 108 taxpayer respondents.

Operational Definition of Research Variables

In this study, there are 2 independent variables and 1 bound variable. The independent variable of this study is the electronic media system e-filing and e-billing. While the dependent variable of this study is the level of taxpayer satisfaction.

Table 1. Variable Operations

Variable	Indicators	Measurement Scale
Quality of E-Filing System (x1)	<ol style="list-style-type: none"> 1. User convenience 2. Access speed 3. Flexibility 4. System functions 5. System Security (Putra dan Padriyansyah, 2019)	Interval
Quality of E-Billing System (X2)	<ol style="list-style-type: none"> 1. User convenience 2. Access speed 3. Flexibility 4. System functions 5. System security (Putra dan Padriyansyah, 2019)	Interval
Taxpayer Satisfaction (Y)	<ol style="list-style-type: none"> 1. Efficiency 2. Effectiveness 3. User satisfaction (Putra dan Padriyansyah, 2019)	Interval

Data Analysis Techniques

This study uses multiple linear regression analysis. The data analysis tool used in data processing is using *the SPSS (Statistical Package for Social Science)* version 21 program.

Descriptive Analysis

Validity Test

Validity tests are used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that the questionnaire will measure. According to (Ghozali, 2013) The validity test is used to measure the validity or validity of a questionnaire. Measuring validity is done by correlating the score of the question item with the total score of the construct or variable. If the calculated r is greater than the table r and the value is positive, then the item or question or indicator is declared valid.

Table 2. Validity Test Results

Variable	Items	R Calculate	Table r	Information
e-Filing	X1.1	0,766	0,1891	Valid
	X1.2	0,783		Valid
	X1.3	0,535		Valid
	X1.4	0,527		Valid
	X1.5	0,756		Valid
	X1.6	0,677		Valid
	X1.7	0,677		Valid
	X1.8	0,761		Valid
	X1.9	0,730		Valid
	X1.10	0,734		Valid
	X1.11	0,728		Valid
	X1.12	0,691		Valid
	X1.13	0,611		Valid
	X1.14	0,590		Valid
e-Billing	X2.1	0,752	0,1891	Valid
	X2.2	0,710		Valid
	X2.3	0,461		Valid
	X2.4	0,671		Valid
	X2.5	0,672		Valid
	X2.6	0,735		Valid
	X2.7	0,652		Valid
	X2.8	0,693		Valid
	X2.9	0,688		Valid
	X2.10	0,768		Valid
	X2.11	0,809		Valid
	X2.12	0,667		Valid
	X2.13	0,631		Valid
	X2.14	0,501		Valid
Taxpayer Satisfaction	Y1	0,792	0,1891	Valid
	Y2	0,759		Valid
	Y3	0,802		Valid
	Y4	0,804		Valid

Source: Data Processed SPSS, 2020

Based on the table above, it shows that all statement items have a value of r calculation greater than the r table. This means that the questionnaire statement items obtained are valid and can be further tested for data.

Reality Test

Reliability indicates the extent to which the measurement results with the tool can be trusted. Measurement results must be reliable in the sense that they must have a level of consistency and stability. The reliability test was carried out using the Alpha Cronbach's method and measured based on the Alpha Cronbac's scale of 0 to 1. The reliability of a variable construct is said to be good if it has an Alpha value of > 0.60 (Sekaran, 2006).

Table 3. Reliability Test Results

It	Variable	Cronbach's Alpha	Cronch Alpha Standard	Information
1	e-Filing	0,911	0,60	Reliable
2	e-Billing	0,904		Reliable
3	Taxpayer Satisfaction	0,797		Reliable

Source : SPSS Processed Data, 2020

Based on table 3 shows that all variables have an alpha coefficient greater than 0.60, it can be said that all variable measurement concepts used in this study are reliable.

Normality Test

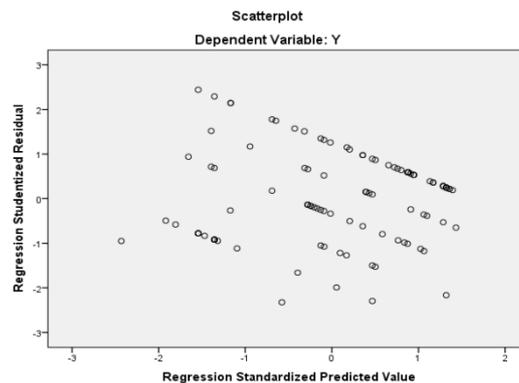
According to Ghozali (2016), the normality test is carried out to test whether in a regression model, an independent variable and a dependent variable or both have a normal or abnormal distribution. If a variable is not

distributed normally, the results of the statistical test will decrease. In the data normality test, it can be done using the Kolmogorov Smirnov One Sample test, which is provided that if the significance value is above 5% or 0.05, the data has a normal distribution. Meanwhile, if the results of the One Sample Kolmogorov Smirnov test produce a significant value below 5% or 0.05, then the data does not have a normal distribution.

Based on the results of the normality test through the program *SPSSget* It is seen that the significance of the Kolmogorov-smirnov value shown by *Asymp SIG (2 tailed)* is above 0.05 or 5%, which is 0.558. This shows that the data or variables in this study are distributed normally.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether regression occurs variance inequality from one residual observation to another. To detect heteroscedasticity can be done using *the Scatter Plot*. If there is no regular pattern, then the regression model is free from heteroscedasticity problems. The results of the heteroscedasticity test with the *Scatter Plot* method were obtained as follows:



Source : SPSS Processed Data, 2020

Figure 2. Results of Heteroscedasticity – Scatterplot

The results of the heteroscedasticity test from figure 2 show that *the scatter plot graph between SRESID and ZPRED shows a distribution pattern, where the dots are randomly spread and scattered both above and below the number 0 on the Y axis.*

RESULTS AND DISCUSSION

Multicollinearity Test

The multicollinearity test is used to test whether there is a correlation between independent variables in the regression model. In this study, there should be no correlation between independent variables. Multicollinearity can be seen from the value of *tolerance* and *Variance Inflation Factor (VIF)*. Tolerance measures the validity of a selected independent variable that is not explained by other independent variables. So, a low tolerance value equals a high VIF value (because $VIF = 1/\text{Tolerance}$). The cutoff value that is commonly used to indicate the presence of multicollinearity is a Tolerance value ≤ 0.10 or equal to the VIF value ≥ 10 . (Ghozali, 2013).

Based on the results of the multicollinearity test, it can be seen that all the values *tolerance* variables greater than 0.10 and all values *Variance Inflation Factor (VIF)* all variables are less than 10. This shows that there is no symptom of multicollinearity between independent variables.

Partial Test (t-test)

According to Ghozali (2013), the statistical t test basically shows how far the influence of one independent explanation variable individually in explaining the dependent variable. To test the influence of independent variables on dependents, the following hypotheses can be made: (1) $H_0 : \beta_1 \leq 0$, meaning that the quality of *the e-filing system* does not have a positive effect on the level of taxpayer satisfaction at KPP Pratama Pekanbaru Tampan. $H_1 : \beta_1 > 0$, meaning that the quality of *the e-filing system* has a positive effect on the level of taxpayer satisfaction at KPP Pratama Pekanbaru Tampan. (2) $H_0 : \beta_1 \leq 0$, meaning that the quality of *the e-billing system* does not have a positive effect on the level of taxpayer satisfaction at KPP Pratama Pekanbaru Tampan. $H_2 : \beta_1 > 0$, meaning that the quality of *the e-billing system* has a positive effect on the level of taxpayer satisfaction at KPP Pratama Pekanbaru Tampan. Acceptance and rejection of criteria are determined by the following criteria: (a) H_0 is rejected and H_a is accepted, if $t\text{-count} > t\text{-table}$ and $\text{significance} < \alpha$. (b) H_0 is accepted and H_a is rejected, if $t\text{-count} < t\text{-table}$ and $\text{significance} > \alpha$. If H_0 is rejected, it means that the independent variable tested

has a real effect on the bound variable. Conversely, if H_0 is accepted, it means that the free variable tested has no real effect on the bound variable.

Table 4. Partial Test Results (t-Test)

Variable	Unstandardized Coefficients	Standardized Coefficients	Hypothesis	T Count	T Table	Sig.	Result
Constant	1,738			4,484		0,000	
X1	-0,125	-0,128	+	-1,037	1,9828	0,302	Rejected
X2	0,762	0,699	+	5,685	1,9828	0,000	Accepted

Source : SPSS Processed Data, 2020

The Effect of the Quality of the e-Filing Electronic Media System on Taxpayer Satisfaction

Based on the results of the analysis, it can be concluded that the e-filing media system does not have a positive effect on the level of taxpayer user satisfaction seen from its significance above 0.05 with t calculated less than t table. Based on the answers to the questionnaire distributed to taxpayers, some taxpayers are still hesitant about the effectiveness and efficiency of the e-filing system. Among them are the ease of use of the e-filing system and the efficiency of time in the use of e-filing. This indicates that the e-filing media system is still ineffective because how to use it is still difficult to learn and still inefficient because it still takes a long time. This is supported by research from Yuniastari and Wiyati (2015), The level of effectiveness and efficiency will determine the success of the implementation of the system. So related to the above research, the e-filing system does not have a positive effect on the level of taxpayer satisfaction because it is less effective in how it is used and less efficient in saving time.

The Effect of the Quality of the e-Billing Electronic Media System on Taxpayer Satisfaction

Based on the results of the analysis, it can be concluded that the e-billing media system has a significant positive effect on the level of taxpayer user satisfaction seen from its significance below 0.05 with t calculation greater than t table. Therefore, it can be assumed that the existence of an e-billing system can provide convenience, faster, more efficient, useful and safe to taxpayers in paying taxes using the e-billing media system. This is in accordance with the results of the questionnaire answers where although the respondents' answers regarding the variables e-billing There are still those who are hesitant or disagree, but the average respondent's answer is very much in agreement with the effectiveness and efficiency of the system e-billing. This is also in line with the results of research conducted by Husnurrosyidah (2017) titled PThe influence of e-Filing, e-Billing and e-Invoice on Tax Compliance in Bmt throughout Kudus Regency. The result of the research is the implementation of the e-billing have a positive and significant effect on taxpayer compliance.

CLOSING

Based on the data analysis that has been carried out and the discussion that has been described previously, the results of the study can be concluded as follows: (1) The quality of the e-filing media system does not have a positive effect on the level of satisfaction of taxpayer users at KPP Pratama Pekanbaru Tampan. (2) The quality of the e-billing media system has a positive effect on the level of taxpayer user satisfaction at KPP Pratama Pekanbaru Tampan.

This research in the future is expected to present even higher quality results with several inputs on several things, including: (1) For the development of knowledge, the next research is expected to add other variables related to users of electronic media systems e-filing and e-billing. Increasing the number of samples and increasing the number of variables that can be more explained also describes in more detail the views of taxpayers on the e-filing and e-billing systems. (2) For taxpayers, it is hoped that taxpayers can apply the use of e-filing and e-billing systems so that the implementation of taxation will be more effective and efficient in the future. (3) For readers and other interested parties, it is hoped that this thesis can be a study material or inspiration in making writings related to the e-filing and e-billing systems.

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