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Thank you for your paper submission.

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Factors influencing the Use of E-Filing With Moderation variable Information Technology Mastery

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Abstract

The purpose of this study is to provide empirical evidence whether the influence of perceived use, perceived convenience, and security and confidentiality on the interest of individual taxpayers in using E-filing with mastery of information technology as a moderating variable. The data used in this study is primary data through a questionnaire in the form of google which is distributed to individual taxpayers who have filled out and reported online taxes in Jakarta. Data processing is using SmartPLS 3. The results of the study prove that before moderation, the variables perceived usefulness, convenience, security and confidentiality have a significant influence on the use of e_filing. Moderation is carried out so that the perceptual variables that are useful for, security and confidentiality still provide significant results, while the variables after turning become insignificant, Perceptions of the usefulness, progress, security and confidentiality of individual taxpayers have no effect on the interest in using E-filing which is moderated by mastery of technology. information, this means that mastery of information technology is not able to moderate perceptions of usefulness, timeliness, security and confidentiality.

Keywords: *perceived usefulness; convenience; security and confidentiality; mastery of information technology; E-filing.*

1. INTRODUCTION

Tax revenues are increasingly important day by day because most of the state's revenue sources are from taxes. In Law No.16 of 2009 Article 1 Concerning General Provisions and Taxation, it is explained that it is obligatory for every person or entity to contribute to the state which is coercive but still based on the law, because the purpose of this law was drafted in order to further enhance certainty and law enforcement, as well as increasing openness of tax administration and voluntary compliance of taxpayers which ultimately can increase state revenues from the taxation sector. Taxes are used as a source of state revenue and are also used for state expenditure.

Therefore, to address the increasing needs of the people in Indonesia, the Director General of Taxes continues to update the aspirations of taxpayers by issuing Director General of Taxes Decree No. KEP-88 / PJ / 2001 dated 14 May 2004 (BNN NO. 7069 page 4B) of the Notice of Submission and Extension in electronic form. On January 12, 2005 the Director General of Taxes issued a decree KEP-05 / PJ / 2005 concerning the procedure for submitting notification letters electronically (E-filing) through Application Service Provider Companies (ASP) appointed by the Director General of Taxes.

With efforts that continue to be made by the government and the Directorate General of Taxes through counseling on submission of tax returns through the use of e-filing, the number of taxpayers using the e-filing system is increasing. As many as 11,031 million individual annual SPTs have been entered as of April 1 2019 or have increased by 7.75% compared to the same period in 2018 which amounted to 10,237 million so that growth in the rate of submission of SPT continues to rise (www.cnbcindonesia.com). However, overall, the amount that has just been fulfilled is around 61% of the DGT's target of 18.3 million SPT, both individuals and entities. However, in July 2019 there was a significant increase in the submission of the Employee Annual Tax Return (form 1770), which had a compliance ratio of 73.6%, while the Non-Employee Annual Tax Return was still below 50% or 42.75% (forms 1770S and 1770SS). Public interest in using electronic SPT is getting higher in 2019 (www.economic.bisnis.com).

This research refers to previous research conducted by (Zaidi, 2017) in India using independent variables, namely Perceived Ease of Use, Perceived Usefulness, Information System Quality, Computer Skills, User Satisfaction which can influence taxpayer interest in using E-filing by moderating variables namely Power Distance, Masculinity-Femininity, Individualism-Collectivism,

Uncertainty Avoidance. The researcher chose Syed Kashif Raza Zaidi's research as a reference because the research was both researched in developing countries and are currently facing reforms in the use of information technology, especially in the field of taxation, which in this case is online tax reporting, namely E-filing. The researcher wants to know whether the research results of taxpayer interest in using the E-filing system will be the same in India and Indonesia, especially Jakarta, both of which are developing countries.

Many studies have analyzed the success of the E-filing system created by the Directorate General of Taxes (DJP) and every year taxpayers continue to use the E-filing system. This indicates a success in making the information system. Therefore, researchers are interested in further examining what factors can influence interest in using the E-filing system, so the researchers formulate the problem, namely whether perceived usefulness, perceived convenience, security and confidentiality of individual taxpayers affect interest in using e-filing and whether perceptions of usefulness, perceived convenience, security and confidentiality of individual taxpayers influence interest in using e-filing moderated by mastery of information technology.

2. LITERATURE REVIEW

Theory of Planned Behavior. In 1980, Ajzen first coined Theory Reasoned Action (TRA) (Chalik, 2017). TRA is a model that was first created to determine user acceptance and usage behavior (Aziz AND Idris, 2014). The theory is based on the assumption that humans behave consciously and all available information is considered consciously. According to Ajzen (1991) in TRA states that if someone wants to do or not do a behavior it depends on the intention that is owned by someone and the opinions of others. TRA has two factors that affect a person's intention to behave, namely attitude towards behavior and subjective norms.

The first time TPB appeared was in 1985. TPB is an expansion of Theory Reasoned Action (TRA) initiated by Ajzen and Fishbein in 1975. The TPB model of Ajzen also states that there are 3 basic determinants that influence behavioral intentions, namely attitude (attitude towards behavior), subjective norms (subjective norms), and beliefs that behavior can be done (control beliefs) to study human behavior. A person's interest in using e-filing can be influenced by these three factors (Ajzen, 2002). The same thing was stated by Zaidi (2017) that attitude has a positive effect on a behavior which together affects the intensity of positive behavior and vice versa.

This theory is also motivated by previous theories which state that a person's behavioral interest can predict well about various kinds of behavior. TPB also provides a strong theoretical framework for predicting the adoption of new technologies (Zaidi, 2017). Other studies (Zaidi, 2017; Chalik, 2017) have used TPB heavily in their research.

Theory Acceptance Model. This theory was first introduced by Davis and developed from Theory of Reasoned Action (TRA) by Ajzen and Fishbein. TAM is used to explain how individuals come to accept and use new technologies (Davis, 1989). The TAM model developed by Davis F.D (1989) is the most widely used model for researching information technology. Like TPB, TAM seeks to explain what external factors influence a person's internal beliefs, attitudes, and intentions toward using technology (Legris, Ingha, & Collette, 2003). The TAM theory states that a user's intention to use a new technology is influenced by two main beliefs, namely perceived usefulness and perceived convenience. Perceived convenience is defined as "the degree to which an individual believes using the system will be effortless" and perceived usefulness is defined as "the extent to which an individual believes using the system will help them do their job better" (Davis, 1989). Together, these beliefs influence an individual's attitude towards the use of new technologies. TAM was included in this study as a means of explaining individual intentions towards online reporting systems based on their belief that such systems may be easier to use and more useful than previous filing methods, namely manual filing. So it is understandable that one's perception of using information technology will affect one's attitude in using information technology. Ambali (2009) has shown that the three factors specifically perceived benefits and safety have a direct influence on the user's intention to use technology.

Effect of perceived usefulness of individual taxpayers on interest in using e-filing. According to Davis (1989) each individual believes that the use of an information technology can improve individual performance. The greater the benefits felt by the taxpayer, the more acceptable the use of information technology will be. The benefits of using an e-filing system include increasing productivity, saving costs and time to report directly and more practically. From these benefits, it will grow the interest of taxpayers to use e-filing. Based on this, it can be stated that perceived usefulness has a positive effect on taxpayer interest in using e-filing.

H1: Perceived Usefulness Has A Positive Effect On Interest In Using E-Filing.

Effect of perceived convenience of individual taxpayers on interest in using e-filing. According to Davis (1989) perceived ease of use is defined as "the extent to which an individual believes using a system will be free of effort". This concept means that someone believes that using a technology system is easy and does not require effort to be able to use it so that it creates interest in taxpayers to use e-filing. With an easy technology system procedure, taxpayers want to use e-filing. So a hypothesis can be made that taxpayers will use the E-filing system if they feel that there is ease in use and provides benefits for their performance so that the perception of ease will have a positive effect on the use of E-filing on an ongoing basis.

H2: Perceived Convenience Has A Positive Influence On Interest In Using E-Filing.

Effect of security and confidentiality of individual taxpayers on interest in the use of e-filing. When a user registers to obtain an e-FIN, the user will be given a username and password so that taxpayers can use this e-filing system, this shows that the e-filing system was created so that information provided by taxpayers can be kept confidential and not misused. by unauthorized parties (Widyadinata, 2014). Digital certificates are also used as data protection for notification letters (SPT) in the form of encryption (randomization) so that only certain systems can read them (Wibisono, 2014). Based on the notions of security and confidentiality, the authors conclude that the indicators of security and confidentiality are (1) safe, (2) a high level of assurance, (3) maintaining data confidentiality, (4) not worried about security issues, and (5) the level security and confidentiality. Research conducted by Wahyuni (2015) also states that perceptions of security and confidentiality have a partial effect on the use of e-filing. Based on this, the hypothesis can be arranged as follows:

H3: Security and Confidentiality Have a Positive Influence on Interest in the Use of E-Filing.

Effect of perceived usefulness of individual taxpayers on interest in using e-filing moderated by mastery of information technology. The level of mastery of information technology can be seen from the attitude of taxpayers who continue to use it and wish to use it continuously. Along with the taxpayer's mastery of information technology, the taxpayer can easily access the online SPT which can increase the effectiveness of the taxpayer's performance. Taxpayers who benefit from this information technology make them continue to use e-filing.

H4: Perceived Usefulness Has a Positive Influence on Interest in the Use of E-Filing Moderated Mastery of Information Technology.

Effect of perceived ease of individual taxpayers on interest in using e-filing moderated by mastery of information technology. Someone will consider the use of technology systems easy if that person can master all of the information technology. With increasingly sophisticated technology, taxpayers are required to be able to master the technological system. If the taxpayer can master this, the taxpayer will assume that accessing the e-filing system is easy so that the taxpayer will continue to use e-filing continuously..

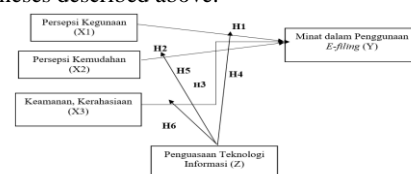
H5: Perceived Convenience Has A Positive Effect On Interest In Using E-Filing Moderated By Mastery Of Information Technology.

Effect of security and secrecy of individual taxpayers on interest in the use of e-filing moderated by mastery of information technology. Taxpayers who master information technology, security and confidentiality issues can be guarded and controlled. When the Directorate General of Taxes implements information technology in order to

improve services to taxpayers, the use of e-filing is not a significant obstacle or problem. Taxpayers will find it very helpful, especially to maintain security every time they want to upload, the taxpayer will send a request for a token, then an identification code or token is sent via email or cellphone which is registered automatically from the system so that confidentiality is always maintained. Security and confidentiality that is always maintained, of course, will increase interest in using e-filing.

H6: Security and confidentiality have a positive effect on interest in using e-filing moderated by mastery of information technology.

The following is Figure 2 which explains the theoretical framework for research to develop the hypotheses described above.



3. RESEARCH METHOD

Population refers to all groups of people, events, or interesting things that researchers want to investigate (Sekaran & Bougie, 2017). The population of this study is all individual taxpayers in Jakarta who report SPT using e-filing.

Sample is a group of sets that are part of the population. The sample used must meet the criteria so that the closer the estimate will be to the characteristics of the actual population (Sekaran & Bougie, 2017). The sampling technique taken is non-probability sampling. The nonprobability sampling method chosen in this study was convenience sampling, which is the method that is most accessible to the subject.

(Sekaran and Bougie, 2017), the most appropriate sample size to represent the population in conducting research is $30 < X < 500$. Roscoe (1975) also states the following practical way to determine sample size, namely in multivariate research (including multiple regression analysis), The sample size should be several times, preferably 10 times or more, which is greater than the number of variables.

Based on this statement, the number of respondents taken in this study was 159 respondents. The sample in this study are individual taxpayers who report taxes online or who use the website of the Directorate General of Taxes E-filing (pajak.go.id) or Electronic SPT Service Providers or Application Service Providers (ASP) because current individual taxpayers more increasing.

The operationalization of the variables used in this study consisted of perceived usefulness (X1), perceived convenience (X2), security and confidentiality (X3), mastery of information technology (moderation variable), and interest in using E-filing (Y).

4. RESULT AND DISCUSSION

Description of Research Subjects.

The subjects in this study were respondents in Jakarta who had filled out and reported their taxes or other people using e-filing. Respondents who had never filled out and reported their taxes or other people using e-filing were not asked to fill out this questionnaire so that the final sample that was collected was 159 respondents consisting of 92 men and 67 women. In this study, after testing the outer model, the data that must be analyzed next is the inner model.

Coefficient of Determination (R^2). R^2 is used in research to find out how much the variable interest in the use of E-filing can be explained by perceived usefulness, perceived convenience, security and confidentiality. Based on the results of the R^2 analysis without moderation in table 2, it shows that 64.6% of the interest variable in the use of E-filing can be explained by the independent variables, namely perceived usefulness and perceived convenience, the remaining 35.4% is explained by other variables. Based on the results of the R^2 analysis after being moderated, it can be concluded that 65.2% of the interest variable in the use of E-filing can be explained by the variables of perceived usefulness, perceived convenience, security and confidentiality and mastery of information technology and the remaining 34.8% is explained by other variables outside the variables above.

Path Coefficients. Path Coefficients are used to explain the relationship between perceived usefulness, perceived convenience, security and confidentiality, as well as interest in the use of E-filing which is hypothesized.

Table 1. Bootstrapping Results Before Moderation

Variabel	Path Coefficients	T Statistics	P Values
PKG -> MP	0,323	4,192	0,000
PKM -> MP	0,263	4,255	0,000
KDK -> MP	0,333	4,159	0,000

Source: Results of Data Processing

From table 1 above it can be explained that the bootstrapping results of the t statistics value on perceived usefulness are 4,192, the t statistic value on perceived convenience is 4,255 and the t statistics value on security and confidentiality is 4,159. It can be seen that all the t statistics values for the three independent variables have values above 1.96 and the p values for the three variables have a value of 0.000 which is below 0.05, so it can be said that these variables are significant. In the interest variable in the use of E-filing, the perceived usefulness variable contributes to a path coefficient of 0.323, then perceived convenience contributes to a path coefficient of 0.263, security and confidentiality contributes to a path coefficient of 0.333 so it can be concluded that perceived usefulness, perceived ease of use and security and

confidentiality have a positive relationship with interest in the use of e-filing.

Table 2. Bootstrapping Results After Moderation

Variabel	Path Coefficients	T Statistics	P Values
PKG -> MP	0,325	4,413	0,000
PKG*PTI -> MP	0,026	0,321	0,748
PKM -> MP	0,148	1,779	0,076
PKM*PTI -> MP	0,090	1,140	0,255
KDK -> MP	0,330	3,495	0,001
KDK*PTI -> MP	-0,095	1,000	0,318
PTI -> MP	0,215	2,487	0,013

Source: Results of Data Processing

From the results of the bootstrapping data above, an equation can be made, namely

$$MP = a + 0.325PKG + 0.148PKM + 0.330KDK + 0.215PTI + 0.026 PKG*PTI + 0.090 PKM*PTI + (-0.095) KDK*PTI + error.$$

In the interest variable in the use of E-filing, security and confidentiality have the greatest contribution with a path coefficients value of 0.330, while the moderating variable has the smallest contribution, namely mastery of information technology which moderates the security and confidentiality variables on interest in the use of E-filing. of -0.095. Perceived usefulness, perceived convenience, security and confidentiality, and mastery of information technology have a positive direction towards interest in using E-filing, which means that the higher the perceived usefulness, perceived ease, security and confidentiality, mastery of information technology, the higher the taxpayer's interest. individual in using e-filing.

Effect Size (f^2). The effect size is used to see how much strength the perceived usefulness, perceived convenience, security and confidentiality variables have to explain the variable interest in the use of e-filing.

The following is table 3 which shows the results of the Effect size test before moderation.

Table 3. Effect Size Test Results Before Moderation

Variabel	Effect Size
PKG -> MP	0,323
PKM -> MP	0,263
KDK -> MP	0,333

Source: Results of Data Processing

Based on table 3 above, it can be concluded that perceived usefulness, perceived convenience and security and confidentiality respectively have a relatively large effect to explain interest in using E-filing, namely 0.323, 0.263 and 0.333 where the three effects are classified as moderate and close to strong (Hair et al, 2014)

The following is table 4 which shows the results of the effect size test when it has been moderated by mastery of information technology.

Table 4. Effect Size Test Results After Moderation

Variabel	Effect Size
PKG -> MP	0,325
PKG*PTI -> MP	0,026
PKM -> MP	0,148
PKM*PTI -> MP	0,090
KDK -> MP	0,330
KDK*PTI -> MP	-0,095
PTI -> MP	0,215

Source: Results of Data Processing

Based on table 4. the variables perceived usefulness, perceived convenience, security and confidentiality, mastery of information technology have f^2 values of

0.325, 0.330 and 0.215 which have a moderate effect to explain the interest variable in the use of E-filing because it is still above 0.15, while the variable perceived ease, having an f^2 value of 0.148 has a relatively small effect because it is below 0.15 (Hair et al., 2014).

For information technology mastery variables that have moderated perceptions of usefulness with an interest in using E-filing, it has a small strength effect because it has a value of 0.026 where the value is above 0.02. In other words, the information technology mastery variable is relatively small in explaining interest in the use of e-filing. Information technology mastery variable moderates perceptions of ease with interest in using E-filing which has an f^2 value of 0.090, where the value is above 0.02 but still smaller than 0.15 which means it is relatively small and has a significant strength effect. Information technology mastery variable that moderates security and confidentiality with interest in the use of E-filing which has an f^2 value of -0.095, where the value is below 0.02 which means it does not have a significant strength effect.

Hypothesis test. Hypothesis testing was carried out to find out whether the variable perceived usefulness, perceived convenience, security and confidentiality, mastery of information technology can partially explain interest in the use of e-filing variables significantly. This test has criteria if the t statistics value is above 1.96 and the p value is below 0.05 then the hypothesis is not rejected.

Based on table 2. the perceived usefulness variable has a t statistics value of 4,413 and a p value of 0,000 where the t statistics value is above 1.96 and the p value is below 0.05 which can be concluded that H1 is not rejected, perceived usefulness has a positive and significant relationship to interest in the use of e-filing. For the perceived convenience variable, it has a t statistics value of 1.779 and a p value of 0.076 where the t statistics value is below 1.96 and the p value is above 0.05 which can be concluded that H2 is rejected, perceived ease has a positive but not significant relationship to interest in using E -filing. The security and confidentiality variables have a t statistics value of 3.495 and a p value of 0.001 where the t statistics value is above 1.96 and the p value is below 0.05 which can be concluded that H3 is not rejected, security and confidentiality have a positive and significant relationship to interest in use of e-filing. For the information technology mastery variable as a moderating variable that moderates perceptions of usability with interest in the use of E-filing it is not statistically significant because the t statistics value is only 0.321 which is below 1.96 and the p value is 0.0748 which is above 0.05 which can be concluded that H4 is rejected , perceived ease of use has a positive but not significant relationship to interest in using e-filing.

Likewise with information technology mastery variables that moderate perceptions of convenience, security and confidentiality respectively with an interest in the use of E-filing which has a t statistics value of 1.140, 1.000 below 1.96 and a p value of 0.255, 0.318 above 0.05 which can be concluded that H5 and H6 are rejected, perceptions of convenience, security and confidentiality have a positive but not significant relationship to interest in using E-filing. Therefore, in this study, before being moderated by mastery of information technology, perceived usefulness, perceived convenience, security and confidentiality have a significant effect on interest in using E-filing because the path coefficients values are 0.323, 0.263 and 0.333 respectively then when moderated by mastery of information technology, the path coefficients on the perceived usefulness of the interest in the use of E-filing increased to 0.325 with the t statistics and p values respectively 4.413 and 0.000 which means they are not significant and the path coefficients on the perceived ease of use E-filing also decreased to 0.148 with t statistics and p values respectively 1.779 and 0.076 which means it is not significant, while the path coefficients on security and confidentiality of interest in the use of E-filing decreased to 0.330 with t statistics and p values consecutive values of 3,495 dan 0.001 which means it is not significant so that in this case the mastery of information technology as a moderating variable does not significantly influence to moderate the relationship between perceived usefulness and perceptions of convenience as well as security and confidentiality towards interest in using E-filing. Although mastery of information technology has a positive relationship because of the path coefficients value of 0.215, mastery of information technology does not have significant value or mastery of information technology cannot moderate perceptions of usability, perceptions of convenience, security and confidentiality of interest in using E-filing.

Based on the explanation above, it can be concluded that H1 and H3 are not rejected so that the perceived usefulness, security and confidentiality variables can positively predict interest in the use of E-filing. Whereas H2, H4, H5 and H6 are rejected because the perceived convenience variable cannot predict positively the interest variable in the use of E-filing and the information technology mastery variable is not statistically proven to moderate perceived usefulness, perceived convenience, security and confidentiality of interest in use E-filing.

To find out how much power effect is given by the variables of perceived usefulness, perceived convenience, security and confidentiality, mastery of information technology to explain interest in the use of E-filing variables, an effect size test is carried out. In testing the first hypothesis it can be stated

that perceived usefulness is a positive predictor of interest in using E-filing or H1 is not rejected. In this case, there are research results that are consistent with the research of Ambali (2009), Pantow et al. (2016), Wibisono and Toly (2014), Sondakh (2017), Devina and Waluyo (2016), Chusaeni and Oktaviani (2018) which state that perceived usefulness has a positive effect on the tendency to use e-filing. This shows that the more taxpayers believe that the E-filing system is useful for tax reporting, the tendency to use E-filing is increasing. Taxpayers consider the E-filing system useful because it can report taxes in a short time and is more practical with the help of information technology. They no longer need to come to the KPP, fill out forms for data completion, and queue to report their taxes. In this e-filing system there is already a system that has been designed in such a way that when taxpayers have registered beforehand, taxpayers no longer need to fill it in again, taxpayers can immediately report their taxes online, which makes it more effective and efficient.

In testing the second hypothesis, it is stated that H2 is rejected, which means that perceived ease of use is a positive but not significant predictor of interest in using e-filing. This is inconsistent with research by Zaidi (2017), Ermawati (2018), Chusaeni and Oktaviani (2018), Wibisono & Toly (2014), Devina and Waluyo (2016), Chalik (2017) that the higher the perception of convenience in a technology makes taxpayer interest in the use of E-filing. It is not consistent with previous research due to the existing sample data where the education level is 78% undergraduate, 6% masters, 4% diploma and 10% high school, indicating that most of the samples are accustomed to using information technology on a daily basis and of course regularly report their taxes using e_filling. The complexity of e_filling is not an obstacle for them in reporting taxes, such as in reporting E_SPT VAT, E_Bupot and Annual SPT. In the current era of digitalization, almost all fields apply it, including the DGT in improving administrative order and increasing taxpayer compliance in paying taxes in accordance with applicable regulations.

In testing the third hypothesis, it states that H3 is not rejected, which means that security and confidentiality are positive predictors of interest in using e-filing. This is consistent with the research by Nurseha and Fidiana (2019), Aryani, Herwanti and Basuki (2018) but inconsistent with the research by Devina and Waluyo (2016) that the higher the security and confidentiality of a technology, the higher the interest in using e-commerce. filing. Reporting of e_filling through 1 door, namely DGT online and there is a register with the e_fin number of each taxpayer. When reporting there is a verification code sent from DGT online to our registered email, further increasing security and confidentiality means that the more security and confidentiality of the e-Filing system is maintained

in reporting taxes, the behavioral interest of taxpayers to use e-Filing will increase.

In testing the fourth hypothesis, it is not statistically proven that mastery of information technology strengthens the relationship between perceived usefulness and interest in using E-filing or H4 is rejected. This is in line with research from Chusaeni and Oktaviani (2018) and Mutia et al. (2016) which states that mastery of information technology cannot moderate perceptions of usefulness with an interest in using e-filing. In this case, the benefits obtained by the taxpayer are also not fully obtained. The revolution in technological systems such as the E-filing system that they are just familiar with and the adaptation is actually the same as filling out manual tax reports, it's just that with the E-filing system, taxpayers have to type and input data into a computer. Mastery in operating a computer only requires basic skills for taxpayers to be able to report their taxes so that it does not require mastery of very sophisticated information technology for taxpayers to be able to fill out taxes online. Therefore, mastery of information technology is not statistically proven to strengthen the relationship between perceived usefulness and interest in using e-filing.

While testing the fifth hypothesis that it is not statistically proven that mastery of information technology can moderate the relationship between perceived ease of use and interest in using E-filing or H5 is rejected. This research is in line with the research of Chusaeni and Oktaviani (2018) and Mutia et al. (2016) stated that mastery of information technology cannot moderate the relationship between perceived ease of use and interest in using e-filing. This shows that all taxpayers in this study understand the importance of the internet, they no longer need to make more effort to access the internet to use e-filing because the majority of adequate internet connections are available in Jakarta so that mastery of information technology does not have a statistically significant effect. to moderate perceptions of ease and interest in using E-filing. This is not in line with TAM which states that mastery of technology systems is considered to be very influential on individual acceptance of using technology systems. In this case, taxpayers do not feel that if they master information technology, it will be easier for them to use E-filing because the Directorate General of Taxes and Application Service Providers (ASP) has made the E-filing system as simple as possible so that taxpayers can report taxes easily and there is no need for a high level of ability to operate a computer so that they can only fill out E-filing. Therefore, mastery of information technology does not moderate the relationship between perceived convenience and interest in using e-filing. However, this is not in line with Ermawati's research (2018) which states that mastery of information technology

can strengthen the relationship between perceived ease of use and interest in using e-filing.

Finally testing the sixth hypothesis that it is not statistically proven that mastery of information technology can moderate security and confidentiality relations with interest in the use of E-filing or H6 is rejected. This research is consistent with the research of Tahar, Riyadh, Sofyani, Purnomo (2020) stating that mastery of information technology cannot moderate the relationship between security and confidentiality with interest in using E-filing. The current era of digitalization requires that every taxpayer be able to use technology according to developments so that mastery of information technology has occurred in the daily activities of taxpayers considering that the majority of the sample has higher education.

5. CONCLUSION

The results of the study prove that prior to moderation, the perceived usefulness of individual taxpayers has a significant effect on interest in using e-filing. Perceived convenience of individual taxpayers has no significant effect on interest in using e-filing.

While the results of the study after moderation, the perceived usefulness of individual taxpayers has a significant effect on interest in the use of e-filing and the security and confidentiality of individual taxpayers has a significant effect on interest in using e-filing, but the perceived ease of individual taxpayers changes to no. significant effect on interest in the use of E-filing. Perceived usefulness of individual taxpayers has no significant effect on interest in using e-filing moderated by mastery of information technology, perceived convenience of individual taxpayers has no significant effect on interest in using e-filing which is moderated by mastery of information technology and security and confidentiality of individual taxpayers. Personal has no significant effect on interest in using E-filing which is moderated by mastery of information technology, meaning that mastery of information technology is not able to moderate perceptions of usability, perceptions of convenience, security and confidentiality.

This study has various shortcomings and limitations so that it still needs to be improved and developed again for further research. Various things that become shortcomings and limitations in this study are as follows: (1) The population in this study is still limited, namely only in Jakarta. (2) There are many other factors that can explain the variables of interest in using E-filing besides the variables above. (3) The sample used is only individual taxpayers while there are still corporate taxpayers.

Based on the shortcomings and limitations that exist in this study, the researcher will submit several suggestions, namely: (1) Expanding the

range and paying attention to the characteristics of the respondents who will be selected as samples can make the research more thorough. (2) The indicators used can be reviewed whether they are appropriate to explain each construct because an indicator is very important and crucial for a construct. (3) For further research, the researcher hopes that other researchers can use and examine not only individual taxpayers but also corporate taxpayers.

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