

# Factors Affecting on the Interest in Using E-Filing in East Denpasar, Bali Province, Indonesia

<sup>1</sup>I Ketut Yadnyana, <sup>2</sup>I Wayan Kandi Wijaya, <sup>3</sup>Gede Santanu

<sup>1</sup>Lecturer in Faculty of Economy and Business, Udayana University Bali Indonesia

<sup>2</sup>Lecturer in Faculty of Economy, Ngurah Rai University Bali Indonesia

<sup>3</sup>Lecturer in Department of Business Administration, Polytechnics Bali Indonesia

---

**Abstract:** This research aims to determine any factors affecting on the interest in using e-Filing in East Denpasar Sub district, Denpasar City, Bali Province Indonesia. Type of research is explanatory, this study is trying to determine the causal relation of various studied variables. The populations in this research are all taxpayers of e-Filing users spread in East Denpasar Sub district Denpasar City. Sample collection method is non probability sampling namely accidental sampling. Data collection methods are questionnaires and interview. The collected data are analyzed using Multi linear regression Method through SPSS 20.0 program. Results of regression analysis have proven that the social factor variable influences positively on the interest in using e-Filing; meanwhile, the performance expectation, business expectancy and facilitating condition variables do not influence on the interest in using e-Filing.

**Keywords:** Unified Theory of Acceptance and Use of Technology Model, Performance Expectancy, Business Expectancy, Social Factor, Facilitating Condition and Interest in Using E-Filing.

---

## 1. INTRODUCTION

Since the invention of computer in 1955, this leads the world civilization to enter the information era. People start to know computer-based information processing and currently, there are some software used by people as data processing devices to create information. Information must be able to be provides by private and government parties in a proper and accurate manner. The adequate system will be able to deliver any necessary information by the society. Any designed and launched systems can be used to provide innovative services for the society.

Directorate General of Tax (DJP) has made various basic changes since 2002. It is ranging from organizational restructuring until development on human resources and use of information technology in tax administration. Through Decision of Directorate General of Tax Number KEP-88/PJ/2004 that has been started to apply since May 14<sup>th</sup>, 2004 concerning Delivery of Tax Return electronically, it is announced that e-Filing has been able to be used. Regulation of Directorate General of Tax Number KEP-05/PJ/2005 on the date of January 12<sup>th</sup>, 2005 concerning Procedure of Delivery of Tax Return Letter Electronically (e-Filing) Through Application Service Provides is an e-Filing regulation that is further issued to improve its use service. E-Filing is a service of sending and delivery of Tax Return Letter (SPT) electronically to Directorate General of Tax.

Director of DJP explains that there were 89.000 SPT as the increase in the e-Filing use until 2013. Taxpayers still consider that the use of computer system in SPT reporting is greatly confusing and complicated. This can be caused by lack of knowledge and ability in e-Filing operation, also by less maximal and unsustainable socialization concerning the e-Filing (FNH, 2015).

Unified Theory Of Acceptance And Use Of Technology (UTAUT) is a model of technology acceptance developed by Venkateshet al. (2003). This model is prepared based on basic theories concerning behavior of technology users and technology acceptance model. UTAUT combines successful features out of eight leading technology acceptance theories outlined above. The UTAUT model is directly influenced by four main factors, namely: performance expectation, business expectation, social factors and facilitating conditions. Results of the research conducted by Venkatesh et al. (2003) state that the business expectation has significant effects on utilization of information systems.

UTAUT can be seen as one of the latest suitable models to identify any acceptance factors of e-filing use because this model is the result of previous model combination that eliminate each model weakness and combine the advantages into new models. Venkatesh et al. (2003) stated that this model is proved to be successful by 70% more than other models. The UTAUT model is considered to have the ability of explaining any influencing factors on the use of e-filing. The factors in question are performance expectation, business expectation, social factors and facilitating conditions.

Subsequent research also starts to use the UTAUT model; a research by Winna (2012) explained that the performance expectation, business expectation and volunteer influence on the taxpayer behavior interest in using the e-Filing, whereas the variables of complexity, experience, security and confidentiality do not influence on the interest at e-filing. Results of the research are consistent with a study by Venkateshet al. (2003). Consistent results are also shown by researches conducted by Meyliana et al (2012), AlGhamdi et al. (2012), Affandy and Mahendra (2013), Widyawati (2013), Andayani and Bendi (2013) and Mufti et al (2014). However, there are still other studies having different results namely a research by Alshehri et al. (2012) who conducted a research concerning the UTAUT model to analyze the use acceptance of e-government. The research obtained results showing that the performance expectation, business expectation and facilitating conditions have significant positive effects on the interest in using e-government, while social factors are found to be insignificant in predicting interest behaviors for using e-Government. There are also several other studies showing inconsistent results with Venkatesh et al. (2003) such as Djunaidy et al (2013), Gaffar et al. (2013), Bektı (2014), and Al-Geisiet al. (2015).

By any inconsistent results of research using the UTAUT model then, it is necessary for further research with a title of; Implementation of unified theory of acceptance and use of technology model to explain any factors influencing taxpayer interest in using e-filing in East Denpasar Sub district Denpasar City.

Based on the exposure in the background, the problem formulations in this study are (1) Does the performance expectations influence on the taxpayer interest in using e-Filing in East Denpasar Sub district Denpasar City? (2) Does the business expectation influence on the taxpayer interest in using e-Filing in East Denpasar Sub-district Denpasar City? (3) Do the social factors influence on the taxpayer interest in using e-Filing in in East Denpasar Sub-district Denpasar City? (4) Does the facilitating condition influence on the taxpayer interest in using e-Filing in East Denpasar Sub-district Denpasar City?

Based on the problem formulation above, the purposes of this study are (1) To determine the performance expectations effects on the taxpayer interest in using e-Filing in East Denpasar Sub district Denpasar City. (2) To determine the business expectation effects on the taxpayer interest in using e-Filing in East Denpasar Sub district Denpasar City. (3) To determine the social factor effects on the taxpayer interest in using e-Filing in East Denpasar Sub district Denpasar City. (4) To determine the facilitating condition effects on the taxpayer interest in using e-Filing in East Denpasar Sub District Denpasar City.

## 2. LITERATURE STUDY AND HYPOTHESES

### Unified Theory Of Acceptance And Use Of Technology (UTAUT)

UTAUT is a method with the purpose to determine the interest of information technology users and further user behavior (Venkateshet al., 2003). The model has been developed in such a way by Venkateshet al. (2003) with review and consolidation of previous existing models. The models are Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), Technology Acceptance Model (TAM), Motivational Model (MM), Combined TAM and TPB (C-TAM-TPB), Model of PC Utilization (MPCU), Innovation Diffusion Theory (IDT) and Social Cognitive Theory (SCT).

**Performance Expectancy:**

The performance expectancy is defined as a level of one's trust on a system in which if he or she uses the system then it will assist him or her to obtain performance advantages in his or her work (Venkateshet al., 2003). Meanwhile, performance expectance according to Handayani (2005) is that an individual will use an information system if the system can assist him or her to improve his or her performance. Related to the e-filing, by using e-Filing, it will be able to accelerate taxpayers in solving their tax obligation, namely reporting on Tax Return (SPT). The performance expectancy of e-Filing use can also mean that the use of e-Filing can be used by taxpayers in solving their works, so that they will use e-Filing.

**Business Expectancy:**

Iriani et.al (2014) explained that the business expectancy is a level of easiness related to the use of 178ndica, meanwhile according to Venkatesh et al. (2003), the business expectancy is defined as a level of easiness in using information 178ndica to be able to reduce individual efforts (power and time) in doing the job. The business expectancy variable consists of 3 constructs in previous theory. The constructs in question are user easiness perception (TAM), complexity (MPCU) and use easiness (IDT) (Venkateshet al., 2003).

According to Hamzah (2009) SI use easiness will create a feeling in one individual that the 178ndica has benefits and therefore, it creates comforts when working using it. The statement is consistent to previous research conducted by Davis et al. (1989) stating that the business expectation has effects on the interest in utilizing information technology. There are some indicators of easiness in using information technology, namely: information technology is very easy to understand; information technology does what its users want easily; user skills will increase by using information technology and information technology is very easy to use. A research conducted by Venkateshet al. (2003) described that the business expectation in the first experiment has significant effects and becomes insignificant in the second and subsequent experiments.

**Social Factors:**

Social factors are defined as a level in which an individual considers others convince that he or she must use the new system (Handayani, 2007). A research conducted by Venkatesh et al. (2003) stated that social factors are a level of one struct that others convince him or her to use the new system. This variable is represented as subjective norms in TRA, TAM, TPB, in MPCU as well as image in IDT. If in certain environment having social status on a person using SI, then it will improve one's status (image) (Moore and Benbasat, 1991). The social factors influence on individual behaviors through three mechanism namely: compliance, internalization and identification (Venkatesh dan Davis 2000).

According to Venkateshet al. (2003) there is no social factor construct affecting significantly on the context of voluntary. However, it will be significant if it is applied in mandatory setting. In the obligatory setting, there will be significant effects on the preliminary observation stage and its effects start to eliminate from time to time and ultimately there will be insignificant in subsequent experiment. This research is consistent to previous research conducted by Venkatesh and Davis (2000).

**Facilitating Conditions:**

Facilitating conditions is a level of one's comfort to utilize certain systems supported by some infrastructures. The infrastructures should cover organizational technics and infrastructure (Al-Qeisiet al., 2015).

While Venkateshet al. (2003) define the facilitating conditions as one's level of trust that technical organization and infrastructure are available to support the use of systems. The concept is composed of three different constructs: perceived behavioral control (TPB / DTPB, C-TAM-TPB), facilitating conditions (MPCU) and compatibility (IDT) (Venkateshet al., 2003).

A research conducted by Venkateshet al. (2003) states that there is a similarity in the relationship of three constructs mentioned above. Specifically, we can see that the perceived behavioral control has significant effects on voluntary or mandatory setting s in the first observation but there will be no its effects on the interest in subsequent observations. Venkatesh (2000) found that the facilitating conditions and business expectancy simultaneously provide effects on the interest.

**Taxpayers:**

The Act number 28 of the year 2007 concerning General Provision and tax Procedure article 1 paragraph (2) states that taxpayers is a personal or entity including taxpayers, tax cutters and tax collection with taxation rights and obligations pursuant to the provisions and regulations of taxation legislation. Any taxpayers who have meet any subjective and objective requirements pursuant to the provisions of legislation regulations shall register in the Directorate General of Taxation Office whose the working territory covers residence or domicile of the Tax Payer and he is given a Taxpayer Identification Number.

**Research Hypotheses:**

The performance expectation is a level of one's trust that using a system will assist to improve his work performance. A research conducted by Venkatesh et al. (2003) suggested that performance expectation variable is a strong predictor of SI utilization in voluntary and mandatory settings. The performance expectation is a variable providing good effects on the acceptance of SIPKD application (Iriani et al, 2014). An information system can provide positive values in the use of SI, while it assists and improves one's work performance (Sumistar, 2011). Results of the research have been consistent with researches conducted by Davis (1989), Taylor and Todd (1995), Venkatesh and Davis (2000) and Thompson et al. (1991). It is in contrast to a research conducted by Djunaidy et al (2013) which resulted that the performance expectation has no significant effects on interest in use, while other variables indicate significant relationships. Based on the above explanation, either theories or some previous researches on the performance expectation effects on the interest of information system utilization, then the 1<sup>st</sup> (first) hypothesis is stated:

H<sub>1</sub>: the performance expectancy influences positively on the taxpayer interest in using e-Filing

The business expectancy can be defined as a level of one's trust that using one system will reduce efforts (power and time) in doing the job. Meyliana et.al (2012) concluded that the business expectancy influences on the user interest. The business expectancy constructs in the first experiment provide significant effects and becomes insignificant in the second and subsequent experiments (Venkateshet al., 2003). The result is consistent with researches conducted by Davis et al. (1989) and Thompson et al. (1991). Result of the research obtained by Kurniawati (2010) stated that there is inversely proportional thing, namely that the business expectation has no significant effects on the interest in utilization of information technology systems. These results are consistent with a research by Thomaset al. (2013) which both conclude that the business expectation has no effects after the facilitating condition effects have been controlled. Based on the explanation above concerning both theories and some previous researches about the business expectation effects on the interest in utilization of information system, the 2<sup>nd</sup> (second) hypothesis is stated as follows:

H<sub>2</sub>: The business expectancy influences positively on the taxpayer interest in using e-Filing

Venkateshet al. (2003) stated that the social factors are a level of one's trust that others convince him or her to use the new system. Supports from the surrounding environment and closest people will improve one's interest to use the new system. Mufti et.al (2014) expressed that the social factors the surrounding environment greatly influence on the acceptance of new system or technology. Thompson et al. (1991) expressed that there are positive and significant relationship between social factors and system users. This research is consistent with previous research conducted by Handayani (2005). The social factor is the most dominant independent variable in the research conducted by Mahendara and Affandy (2013). A research conducted by Alshehri et al. (2012) showed different results showing that the social factors provide insignificant prediction on interest behavior to use e-government. The result is consistent to researches conducted by Kurniawati (2010), AlGhamdi et al. (2012), Andayani and Bendi (2013). Based on the explanation above concerning both theories and some previous researches about the social factor effects on the interest in utilization of information system, the 3<sup>rd</sup> (third) hypothesis is stated as follows:

H<sub>3</sub>: The social factors influence positively on the taxpayer interest in using e-Filing

Al-Qeisiet al. (2015) defined the facilitating conditions as a level of one's comfort in using certain system supported by some infrastructures. Results of the research conducted by Venkatesh et al, (2003) concluded that the facilitating conditions have positive effects on the interest of SINAMUN users insignificantly. Another research conducted by Bekti (2014) showing that the facilitating conditions have no significant effects on the interest in utilization. The research result is consisted to result of the research conducted by Rosyati (2014). Based on the explanation above concerning both theories and some previous researches about the facilitating condition effects on the interest in utilization of information system, the 4<sup>th</sup> (fourth) hypothesis is stated as follows

H<sub>4</sub>: The facilitating conditions influence positively on the taxpayer interest in using e-Filing

### 3. RESEARCH METHOD

This research uses quantitative data namely primary data obtained using questionnaires. In this research, there are two variables: independent variables consisting of performance expectation, business expectation, social factor, and facilitating condition and dependent variable, namely taxpayer interest. There are testing on the influence of performance expectations, business expectations, social factors, and facilitating condition on taxpayer interest by using multiple regression analysis. The results of multiple regression testing are then used as a basis in making conclusions. The conclusions are prepared according to the research problem and the hypothesis proposed.

Population in this research is all taxpayers as e-filing users spread in East Denpasar Sub District Denpasar City. The data collection method is by non-probability sampling namely accidental sampling. The data collection methods are questionnaires and interviews. The data collected from the questionnaire will be analyzed by using multiple linear regression method using SPSS 20.0.

### 4. RESULTS AND RESEARCH DISCUSSION

#### Tests on Validity and Reliability:

The research instruments should be based on field research data. Testing of research instruments indicates that all items of statement to measure the variables of performance expectation, business expectation, social factors and facilitating conditions are declared to be valid because each score of the item is correlated with the total score is greater than 0.30 at a significant level by 5%. Testing on the reliability of the research instrument shows that the cronbach alpa value is greater than 0.60. Thus, it can be concluded that the research instruments to measure the variables of performance expectation, business expectation, social factors and conditions that are declared to be reliable.

After describing various scores for factors causing the taxpayer interest level, then it is analyzed the effects of performance expectation, business expectation, social factors and facilitating conditions on the taxpayer interest in Denpasar East Sub district Denpasar City. The linear multiple equation is calculated to find out the effects of performance expectation variable ( $X_1$ ), business expectation ( $X_2$ ), social factor ( $X_3$ ), and facilitating condition ( $X_4$ ) on the dependent variable namely taxpayer interest in East Denpasar sub district Denpasar city. Based on the processing on SPSS 20.0 program then the multiple regression equation is as follows:

$$Y = 0,932 + 0,197X_1 + 0,149X_2 + 0,175X_3 + 0,073X_4 + e$$

The multiple regression analysis can be described as follow: constant 0,932 has meaning that the taxpayer interest level will increase by 0,932 if the variables of performance expectation, business expectation, social factors and facilitating conditions are constant. The regression results are presented in table.

**Table 1: Regression Results**

Variable	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	0,932	0,932	0,221	0,562	0,576
Performance Expectation ( $X_1$ )	0,197	0,083		1,768	0,082
Business Expectation Usaha ( $X_2$ )	0,149	0,101	0,180	1,475	0,145
Social factors ( $X_3$ )	0,175	0,086	0,242	2,036	0,044
Facilitating conditions ( $X_4$ )	0,073	0,099	0,103	0,734	0,465
<b>Adjusted R<sup>2</sup></b>	0,292				
<b>F Count</b>	8,526				
<b>Sig. F</b>	0,000				

Source: processed data

Based on Table 1, it shows that the determinant coefficient ( $R^2$ ) by 0,292 show effective contribution of performance expectation, business expectation, social factors and facilitating condition variables significantly on the taxpayer interest by 29,2 percent. Meanwhile, contribution of another variable is 70,8 percent. Results of F test show that F count or P value is 0,000 smaller than  $\alpha = 0,05$ . It means that the model used in this research is reliable. The result means that four independent variables are able to predict or describe the interest of e-Filing users in Denpasar city.

There are partial effects through t test (P value) of performance expectation variable by 0,082 greater than 0,05. This shows that  $H_1$  is rejected, meaning that the performance expectation does not influence on the interest in using e-Filing.

The business expectation variable is 0,145 greater than 0,05. This shows that the  $H_2$  is rejected, meaning that the business performance expectation does not influence on the interest in using e-Filing.

The social factor variable is 0,046 smaller than 0,05. This shows that the  $H_3$  is accepted, meaning that the social factors influence on the interest in using e-Filing.

The facilitating conditions are 0,465 greater than 0,05. This shows that the  $H_4$  is rejected, meaning that the facilitating conditions do not influence on the interest in using e-Filing.

Based on partial testing, the performance expectation variable does not influence on the interest in using e-Filing. These research results do not support theoretically or empirically any previous research results conducted by Venkatesh et al. (2003), Davis (1989), Taylor and Todd (1995), Venkatesh and Davis (2000), Thompson et al. (1991), Sumistar (2011) and Iriani et.al (2014). These research results show that if people do not understand and believe that using the e-Filing can improve their performance in reporting their taxation obligation, then one will yet use the e-Filing.

The business expectation variable does not influence on the interest in using e-Filing. The second ( $H_2$ ) hypothesis stating that the business expectation influences on the interest in using e-Filing is rejected. This research result does not support the research conducted by Davis et al.(1989), Thompson et al.(1991), Venkatesh et al. (2003) and Meyliana et.al (2012). This research result shows that taxpayers have no conviction that using e-filing will reduce their efforts (power and time) required in meeting their taxation obligation.

The facilitating condition variable does not influence on the interest in using e-Filing. The fourth ( $H_4$ ) hypothesis stating that the facilitating condition influences on the interest in using e-Filing is rejected. This research result does not support the research conducted by Venkatesh et al. (2003) stating that the facilitating conditions provide positive effects on the interest in using SI.

Meanwhile, partial testing for the social factor variable on the taxpayer interest obtains significant results. The third ( $H_3$ ) hypothesis stating that the social factors influence positively and significantly on the interest in using e-Filing is accepted. This research result is consistent with researches conducted by Thompson et al. (1991), Handayani (2005) as well as Mahendara and Affandy (2013). Surrounding environment supporting on the use of e-Filing will improve taxpayer interest to use the system continuously and in longer period.

## 5. CONCLUSION AND RECOMMENDATION

Based on the results of data analysis and discussion, then the research conclusion is that the social factor variable has positive effects on the interest in using e-Filing. While the variables of performance expectation, business expectation, and facilitating conditions have no effects on interest in using e-Filing.

Based on the results of research and conclusion above, the suggestion that can be given by researchers is that it is necessary for an increase in the speed of e-Filing system in order to be able to accelerate taxpayers in the SPT reporting. It is also necessary for training in the use of e-Filing so that taxpayers do not find any difficulties in using it.

### Further Research:

Any further researches are expected to discuss the interest in using e-Filing in other areas or in the bigger district, so that it can compare the results on the use of e-Filing.

## REFERENCES

- [1] Affandy, Didied Poernawan, dan Mahendra, Aldillah Reza. 2013. Faktor-Faktor yang Mempengaruhi Minat Pemanfaatan Sistem Informasi Pengelola Keuangan Daerah (SIPKD) (Studi Kasus pada Pemerintah Kota Belitar). Universitas Brawijaya.
- [2] AlGhamdi, Rayed., Alshehri, Mohammed., & Drew, Steve. 2012. Analysis Of Cityzens' Acceptance for E-Government Services: Applying the UTAUT Model.School of ICT, Griffith University, Brisbane, Australia.

- [3] Al-Qeisi, Kholoud., Denis, Charles., Hegazy, Ahmed., & Abbad, Muneer. 2015. How Viable is the UTAUT Model in Non-Westren Contexts?. *International Business Research*, 8(2) 2015.
- [4] Andayani, Sri, dan Bendi, R. Kristoforus Jawa. Sekolah Tinggi Teknik Musi. *Jurnal HOAQ-Teknologi Informasi*, 2(1)Desember 2013.
- [5] Bekti, Busro Cahyo. 2014. Model Penerimaan Supervisi Akademik Melalui E-Training Berbasis Media Sosial Pada Guru SMK. <http://journal.unnes.ac.id/sju/index.php/eduman/article/view/4353>. Diunduh 15September 2015.
- [6] Compeau, D.R., and Higgins, C.A. 1995.Application of Social Cognitive Theory to Training for Computer Skill.*Information Systems Research*, 6(2), pp: 118-143.
- [7] Davis, F.D. 1989.Perceived Usefulness, Perceived Ease of Use, and Acceptance of Information System Technology.*MIS Quarterly*, 13(3), pp: 319- 339.
- [8] Davis, Fred D., Davis, Gordon B., Morris, Michael G., &Venkatesh, V. 2003.User Acceptance of Information Technology: Toward a Unified View. *MIS Quarterly*, 27(3), pp: 425-478.
- [9] Desmayanti, Esy. 2012. Faktor-Faktor yang Mempengaruhi Penggunaan Fasilitas E-Filing Oleh Wajib Pajak sebagai Sarana Penyampaian SPT Masa Secara Online dan Realtime(Kajian Empiris di Wilayah Kota Semarang). Universitas Diponogoro.
- [10] Djunaidy, Arif, dan Indahyanti, Uce. 2013. Pengukuran Penerimaan Instrumen Terhadap Teknologi Learning Manajement SystemMenggunakan Modifikasi Model Unified Theory of Acceptance and Use of Technology (UTAUT). Institut Teknologi Sepuluh Nopember. *Jurnal Sistem Informasi*, 4(4), h: 242-252.
- [11] FNH. “Pelaporan Pajak dengan e-Filing Belum Maksimal”. 10 April 2015. <http://www.hukumonline.com/berita/baca/lt52a1d56055de0/pelaporan-pajak-dengan-e-filing-belum-maksimal>.
- [12] Focus, Fafa. 2010. Strategi Cerdas Memengaruhi Dan Mempertahankan Konsumen. Jakarta: visimedia.
- [13] Goodhue and Thompson. 1995. Task-Technology Fit and Individual Performance. *MIS Quartely*, pp: 213-236.
- [14] Ghozali, Imam. 2009. Aplikasi Analisis Multivariate dengan Program IBM SPSS 19, Edisi ke-5. Semarang: Badan Penerbit Universitas Diponegoro.
- [15] Ghozali, Imam. 2011. Aplikasi Analisis Multivariate dengan Program IBM SPSS 19, Edisi ke-5. Semarang: Badan Penerbit Universitas Diponegoro.
- [16] Hall, J.A. 2001. Sistem Informasi Akuntansi, Edisi 3. Salemba Empat: Jakarta.
- [17] Hamzah, Ardi. 2009. Pengaruh Ekspektasi Kinerja, Ekspektasi Usaha, Faktor Sosial, Kesesuaian Tugas dan Kondisi yang Memfasilitasi Pemakai Terhadap Minat pemanfaatan Sistem Informasi (Studi Empiris Pada Pemerintahan Kabupaten di Pulau Madura). Simposium Nasional Sistem Teknologi Informasi 1. Yogyakarta: Universitas Gadjaja Mada.
- [18] Handayani, Rini. 2005, Analisis Faktor-Faktor yang Mempengaruhi Minat Pemanfaatan Sistem Informasi dan Penggunaan Sistem Informasi (Studi Empiris pada Perusahaan Manufaktur di Bursa Efek Jakarta).Tesis Program Studi Magister Sains Akuntansi Universitas Diponegoro.
- [19] Iriani, Siska, M. Suyanto, dan Armadyah Amborowati. 2014. Pengujian Sistem Informasi Pengelolaan Keuangan Daerah Berbasis Web Kabupaten PacitanDengan Menggunakan Unified Theory Of Acceptance And Use Of Technology (Utaut). STMIK AMIKOM Yogyakarta.
- [20] Keputusan Direktur Jendral Pajak Nomor KEP-88/PJ/2004tentang Penyampaian Surat Pemberitahuan Secara Elektronik.
- [21] Kurniawati, Wiewien. 2010. Beberapa Faktor yang Mempengaruhi Minat Pemanfaatan dan Penggunaan Sistem Teknologi Informasi (Studi Empiris Pada Pemerintah Daerah Kabupaten Sragen). Tesis Program Studi Magister Akuntansi,Fakultas Ekonomi, Universitas Sebelas Maret Surakarta.

- [22] Lie, Tinnike. "Lapor pajak secara online di Indonesia, apakah efisien?". 10 April 2015. <http://id.techinasia.com/lapor-pajak-secara-online-di-indonesia-apakah-efisien/>.
- [23] Meyliana, Denis, dkk. 2012. Kepuasan User Terhadap Kinerja Sistem Sap Pada Pt Indofood Cbp Sukses Makmur Tbk (Nutrition And Special Foods Division). Binus University.
- [24] Moore, G.C., and Benbasat, I. 1991. Development of an Instrumen to Measure the Perseption of Adopting an Information Technology Innovation. *Information System Research*, 2(3) pp. 192-222.
- [25] Nazir Moh., 2009. Metode Penelitian. Jakarta: Ghalla Indonesia.
- [26] Novarina, Ayu Ika. 2005. Implementasi Electronic Filling System (E-Filling) dalam Proses Penyampaian Surat Pemberitahuan (SPT) di Indonesia. Thesis tidak Dipublikasikan, Magister Kenotariatan, Universitas Diponegoro.
- [27] Pandiangan, Liberti. 2008. Modernisasi dan Reformasi Pelayanan Perpajakan Berdasarkan Undang-Undang Terbaru. PT Elex Media Komputindo: Jakarta.
- [28] Park, Jung Kun., Yang, Su Jin., & Lehto, Xinran. 2007. Adoption of Mobile Technologies For Chinese Consumers. *Journal of Electronic Commerce Research*, 8(3).
- [29] Peraturan Direktur Jendral Pajak Nomor KEP-05/PJ/2005 tentang Tata Cara Penyampaian Surat Pemberitahuan Secara Elektronik (E-Filing) Melalui Perusahaan Penyedia Jasa Aplikasi (ASP).
- [30] Peraturan Direktur Jenderal Pajak Nomor PER- 1/PJ/2014 tentang Tata Cara Penyampaian SPT Bagi Wajib Pajak Orang Pribadi yang Menggunakan Formulir 1770S atau 1770SS Secara E-Filing Melalui Website Direktorat Jenderal Pajak.
- [31] Rosyati, Saifudin, dan Janie, Dyah Nirmala Arum. 2014. Permodelan 'UTAUT' Pada UMKM Handycraft Binaan Bank Jateng. Seminar Nasional Dan Call For Papers UNIBA 2014.
- [32] Rysaka, Nita., Saleh, Choirul., dan Rengu, Stefanus Pani. 2014. Penerapan Sistem Elektronik Dalam Pelayanan Perpajakan (Studi pada Kantor Pelayanan Pajak Pratama Malang Utara). Universitas Brawijaya.
- [33] Salim, Emil. 2013. Faktor-Faktor Yang Mempengaruhi Penggunaan Fasilitas E-Filing Oleh Wajib Pajak Sebagai Sarana Penyampaian SPT Masa Secara Online Dan Realtime (Studi empiris Pada Wajib Pajak Badan di KPP Madya Jakarta Pusat). Universitas Bung Hatta.
- [34] Saputra, Egi Nugraha. 2014. Pengaruh Kualitas Teknologi Informasi Dan Penerapan E-Filing Terhadap Kualitas Pelayanan (Survei Pada Wajib Pajak Orang Pribadi Di Pt. Kereta Api Indonesia (Persero)). Universitas Komputer Indonesia.
- [35] Sekaran, U. 2009. *Research Methods for Business: A Skill Building Approach*, Second Edition, San Fransisco, CA: Jossey-Bass.
- [36] Suandy, Erly. 2011. Hukum Pajak. Yogyakarta: Salemba Empat.
- [37] Sugiyono. 2014. Metode Penelitian Bisnis. Bandung: Alfabeta.
- [38] Sumistar, Ethik Aprilia. 2010. Pengaruh Minat Pemanfaatan Sistem Informasi Dan Penggunaan Sistem Informasi Terhadap Kinerja Individu (Studi Pada Pt. Samator Gas Industri).
- [39] Tai, Yi-Ming Tai and Ku, Yi-Cheng. 2013. Will Stock Investors Use Mobile Stock Trading? A Benefit-Risk Assessment Based on A Modified UTAUT Model. *Journal of Electronic Commerce Research*, 14(1).
- [40] Titis, Wina. 2011. Analisis Faktor-Faktor Yang Mempengaruhi Minat Perilaku Wajib Pajak Untuk Menggunakan E-Filing (Studi Empiris Pada Wajib Pajak Badan Kota Semarang). Universitas Diponegoro.
- [41] Tjahjadi, Yosef Ervin Riadi Oedi. 2014. Analisis Penerimaan E-Filing Oleh Wajib Pajak. Tesis Fakultas Ekonomika Dan Bisnis Universitas Gadjah Mada Yogyakarta.
- [42] Thomas, Troy Devon., Singh, Lenandlar., & Gaffar, Kemuel. 2013. The Utility of the UTAUT Model in Explaining Mobile Learning Asoptation in Higher Education in Guyana. *International Journal of Education and Development using Information and Communication Technology (IJEDICT)*, 9(3), pp: 71-85.



- [43] Thompson, R.L., Higgins, C.A., and Howell, J.W. 1991. Personal Computing: Toward a Conceptual Model of Utilization. *MIS Quarterly*, March, 15 (1), pp: 124-143.
- [44] Undang-Undang Nomor 28 Tahun 2007 tentang Ketentuan Umum dan Tata Cara Perpajakan.
- [45] Waluyo. 2011. *Perpajakan Indonesia*. Jakarta, Salemba Empat.
- [46] Widyawati, Ikha. 2013. Analisis Faktor-Faktor yang Mempengaruhi Minat Pemanfaatan Sistem Informasi dan Penggunaan Sistem Informasi (Studi Empiris Pada BMT di Karisidenan Pati). Fakultas Ekonomi: Universitas Muria Kudus.
- [47] Wiyono, Adrianto Sugiarto. 2008. Evaluasi Prilaku Penerimaan Wajib Pajak Terhadap Penggunaan E-Filing Sebagai Sarana Pelaporan Pajak Secara Online dan Realtime. *Jurnal Riset Akuntansi Indonesia*, 11 (2), h: 117-132.
- [48] Venkatesh, Viswanath., Morri, Michael G. s., Davis Gordon B., & Davis, Fred D. 2003. User Acceptance Of Information Technology: Toward A Unified View<sup>1</sup>. *MIS Quarterly*, 27 (3), pp: 425-478.
- [49] Venkatesh, V., and Davis, F.D., 2000. A Theoretical Extension of the Technology Acceptance Model: Four Longitudinal Field Studies. *Management Science*, 46 (2), pp: 186-204.
- [50] Yu, Chian-Son. 2012. Factor Affecting Individuals to Adopt Mobile Banking: Empirical Evidence From the UTAUT Model. *Journal of Electronic Commerce Research*, 13 (2).