

The Impact of Implementing Connector Applications on Tax Business Processes in Indonesia

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Abstract: This study aims to analyze the effect of implementing a technology-based Application Programming Interface (API) connector application on tax business processes in Indonesia. This study uses the Technology-Organization-Environment (TOE) and Technology Acceptance Model (TAM) theoretical approaches to evaluate technology, convenience, benefits, and confidentiality and security factors in improving the efficiency and effectiveness of tax business processes. Data were obtained from a survey of taxpayers registered at the Pratama Bandung Tax Service Office (KPP) using a descriptive quantitative method. The results of the study indicate that technology and convenience factors have a significant positive effect on tax business processes. However, the benefits and confidentiality and security factors do not show a significant effect. In addition, technology has been shown to improve transparency, accuracy, and integration of the tax system. This study recommends the development of a more intuitive application interface, improvement of due date reminder features, and education for taxpayers to increase the adoption of API-based tax technology.

Keyword: Technology, Convenience, Benefits, Confidentiality, Security, Tax Business Process

INTRODUCTION

The Covid 19 pandemic has had a downward impact on the country's economy (Yamali & Putri, 2020). In an effort to recover the country's economic conditions, there are many efforts made by the government in carrying out national economic recovery (Saputra & Ali, 2022). In the last two years, one of the important achievements achieved by the Government is its ability to withstand economic contraction in 2020, which was recorded at only -2.07% year on year (yoy). This achievement placed Indonesia in fourth place among G20 member countries. This success is inseparable from the government's significant efforts in controlling the Covid-19 pandemic. As a form of the government's commitment to national economic recovery, the state has allocated funds in the State Budget (APBN) of IDR 695.2 trillion, which is expected to accelerate economic recovery through various integrated and comprehensive fiscal and monetary policies (Coordinating Ministry for Economic Affairs of the Republic of Indonesia, 2021).

The government also stimulates several key sectors, namely medical or health, social safety nets, industrial support, and National Economic Recovery programme policies (Marlinah & Syahribulan, 2020). To realise the country's expectations, the government needs a source of funds for this financing, this is in accordance with the expression (Latofah & Harjo, 2020) that taxes are the main source of state revenue and even become the government's source of financing and state development, as the largest source of state revenue, of course, tax revenues that have been targeted need to be optimised in its implementation. State taxation will run effectively if taxpayers fulfil their obligations in paying taxes. In general, tax law is a set of rules governing the relationship between the government as a tax collector and the public as a taxpayer. This law regulates the rights and obligations of each party, which is based on Article 23A of the 1945 Constitution. In Indonesia, the institution responsible for tax management is the Directorate General of Taxes (DGT), which operates under the Ministry of Finance of the Republic of Indonesia.

The state has the right to obtain taxes from the people while the people have an obligation to pay, the people are required to submit or obey the rules in a country, because the state as an official organisation or institution has also existed as an implementer of a rule to oblige its population to absolutely pay taxes or in other words, be obliged to serve the state (Wijaya & Nirvana, 2021). In Indonesia, the public service sector has begun to integrate technology, including in the field of taxation. Since 2005, the government has facilitated a number of private companies by providing online technology-based tax services to improve the quality of tax services (Asiah et al., 2021). This is in line with research findings (Latofah & Harjo, 2020), which show that the Directorate General of Taxes (DGT) is constantly trying to optimise tax services, so that taxpayers do not feel hesitant or reluctant to fulfil their obligations. One of the improvement steps taken by the DGT is to replace the manual reporting system with the application of information and communication technology that allows reporting to be done online and in real-time.

Traditional manual taxation systems are often considered inefficient. Manual tax systems impose significant costs and demands on taxpayers, including additional labour costs, consultant fees, and costs for paper and other materials. To illustrate, when reporting and paying Value Added Tax (VAT), taxpayers are required to physically visit the Tax Service Office, queue for an invoice number, and are limited by the office's operating hours. In addition, taxpayers are required to fill out various important administrative documents. If there were discrepancies in the documents, taxpayers had to correct them and restart the process, leading to a waste of time and resources. Given the rapid advancement of technology culminating in the era of industrial revolution 4.0, where information and communication technologies are increasingly facilitating human endeavours, there are significant opportunities to improve efficiency in various domains, including taxation. Cutting-edge technologies such as supercomputing and artificial intelligence have fundamentally reshaped the operational dynamics of individuals and entities. This technological move has also penetrated various fields of knowledge, including economics and taxation.

Many stakeholders now regard technology as a viable mechanism to tackle complex challenges with greater effectiveness and efficiency. For example, utilising technology in the areas of accounting and taxation can facilitate the management of extensive and complex transaction volumes. The development of information technology has been responded by the government by building information technology-based websites. Government support has been quite good, this can be seen in the provision of funds budgeted for the tax service office (KPP) in providing services and facilities for the community in their obligations to the state, electronic government (e-government) or we often know it as the use of internet technology in the government, to support information technology in providing the best service to the community. With the spirit of Indonesia's bureaucratic reform, E-government acts as an improvement in the quality of public services and helps the process of providing information quickly to the public (Sudarsono and Lestari, 2018).

The Directorate General of Taxes (DGT) as an extension of the Ministry of Finance functions to maintain the sustainability of state revenue, especially in the taxation sector. One of the efforts in improving taxation is by improving the information technology system. The Directorate General of Taxes is responsible for developing and implementing standardised taxation policies and techniques under the guidance of the Ministry of Finance of the Republic of Indonesia. The Directorate General of Taxes continues to make changes to modernise reports. In order to realise a more effective Indonesian Directorate General of Taxes liaison application system through the utilisation of API (Application Programming Interface), a directed and strategic policy is required that is able to drive the optimisation of this system. The development of liaison applications through APIs, both in terms of quantity and quality, requires an effective and accurate strategy, taking into account the variables that affect the effectiveness of its implementation.

To support taxation, the Minister of Finance Number 181/PMK 03/2007 authorises efiling as a way of submitting tax returns or notifications on the extension of annual tax returns online and in real time (www.pajak.go.id). E-filing was created to facilitate tax reporting for taxpayers and allows users to fill out and submit tax returns electronically to the Directorate General of Taxes in real time through a third-party application service provider appointed by the Directorate General of Taxes. Technological advances have recognisable attributes such as perceived usefulness, relative advantage, compatibility, and complexity (Ausat et al., 2022). One such challenge is how companies and individuals can effectively adopt tax bridging application systems to improve taxpayer compliance.

The use of technology, especially tax bridging systems, provides many advantages and benefits, including increased taxpayer compliance, which in turn can improve the efficiency of tax administration. However, not all scopes have the necessary capacity to optimise the use of this technology (Putranto et al., 2022). Ability and knowledge are important factors that affect the effectiveness of using technology. This observation is in line with existing research that confirms the beneficial impact of the technology (Putranto et al., 2022). The advancement and maturity of the liaison application system through APIs requires the support of digital technology infrastructure, employee knowledge and skills, regulations, and clear governance mechanisms. Each of these elements can be described through the perspective of the TOE framework. TOE theory introduced by Eveland & Tornatzky (1990) states that innovation depends on organisational conditions, industrial environment, and technological developments.

The technological aspect of the TOE Framework reflects the state of previously used technologies and new technologies available to the organisation. This includes technological infrastructure that is important to support innovation, such as the development of APIs for the Directorate General of Taxes' liaison application (Effendi et al., 2020). Taxpayer compliance is very important because the annual tax return measures the tax ratio and can ultimately realise national self-reliance. Three different tax collection systems: Withholding System, Self Assessment System, and Legal Assessment System. The legal assessment system is a tax collection method in which the tax authority calculates and determines the tax liability to be paid. The withholding assessment system is a tax collection method in which a third party calculates and deducts the amount to be paid. In addition, the tax personal assessment system relies on taxpayers to pay and fulfil their rights and obligations stipulated by tax laws.

By building a good external and internal application connection, it is also possible to have a service liaison system that supports the exchange of information quickly and directly processed from various features that can support the successful application of information technology, which is often referred to as API (Application Programming Interface). This is reinforced by the results of Akhmadi's research (2017) The application of APIs can provide accurate information and data so that it can help all parts that need this information and can provide efficiency in recording and searching for data information. With the application linking feature used directly by online tax as a means to improve government public services, now taxpayer actors in which there are Individuals, Entities and e-commerce actors can fulfil their obligations to the state in paying their taxes. This is in line with the expression of Online Pajak CEO Charles Guinot that there are 15 types of corporate taxes in Indonesia and most of them must be paid monthly and handled by systems that are not connected to each other, while the main function of online tax is as a tool to simplify the integrated online-based tax reporting process by carrying out the latest technology.

Smith et al. (2020) argue that Application Programming Interface (API) is an important component of the digital transformation of government. Improving government operations and processes is a new challenge that the government will face because in its implementation there is variability in technical complexity in the application of API. The European Union government has already applied API and has been legalized in law in its use to encourage the use of API in its government system. Cahyadi & Yeremias (2023) emphasize that the TOE (Technology-Organization-Environment) framework model has an adequate level of validity and reliability, with the conclusion that each element in the aspects of technology, organization, and environment has a significant positive impact on the maturity of a system. Overall, the TOE Framework (Technology-Organization-Environment) plays an important role in influencing organizational performance, especially the Directorate General of Taxes, which is the main actor in API-based tax management.

In addition to the TOE model, this study also uses a technology acceptance model developed by Fred D. Davis in 1986, known as the Technology Acceptance Model (TAM). In his research, Davis explained that technology usage behavior is influenced by the interest in using the technology. This model has been widely used in various previous studies, which confirms its relevance in understanding the factors that influence technology adoption by users. The two main factors in TAM that influence a person's interest in adopting technology are perceived usefulness and perceived ease of use. According to Purwiyanti & Laksito (2020), perceived ease refers to an individual's view of an application or system, whether the system is easy to use (user-friendly) or not.

This perception will directly influence an individual's decision to use a system. In this context, perceived ease means that the system (API) is designed to be easy to use, so that it will not be a burden for taxpayers when implemented. In addition, this system is expected to make it easier for taxpayers to fulfill their tax obligations, of course accompanied by the knowledge possessed by taxpayers regarding accounting and taxation. Perceived usefulness refers to an individual's belief that the use of a technology system can increase their productivity, effectiveness, and job performance. Meanwhile, user satisfaction refers to an individual's assessment of a system after using it. Taxpayer satisfaction with the tax system can be influenced by various factors, such as the features available in the tax API, the completeness of the information provided, and the efficiency of the effort required from taxpayers. This satisfaction will ultimately encourage increased use of tax applications for submitting taxpayer SPT (Purwiyanti & Laksito, 2020).

This is reinforced by several previous studies that examine and analyze these factors in the context of API technology development. Research conducted by Purwiyanti & Laksito (2020) shows that satisfaction with the use of e-filing affects individual taxpayer compliance. The higher the level of satisfaction with e-filing, the greater the level of user compliance in reporting their taxes. If user satisfaction with the system is achieved, then the purpose of developing the system can also be considered to have been achieved, or in other words, the system can be said to be successful. Research conducted by Rahmah & Septiyanti, (2023) shows that individual taxpayer compliance is significantly influenced by the perception of ease. According to the findings of this study, individual taxpayers consider the e-filing system easy to use for submitting annual SPT. It is estimated that taxpayer compliance will increase as a result of the convenience of the e-filing system. Research on the TOE Framework (Technology-Organization-Environment) on taxpayer compliance is still limited. However, there are similar studies whose results can be used as a reference. Research by Maurizkika & Fitria (2022) shows that technological factors are a significant driver of the intention to adopt social commerce in shoe MSMEs in the Cibaduyut Shoe Craftsman Area. This study confirms that the TOE framework (Technology adoption, such as e-commerce. This provides a strong basis for applying the TOE Framework in the context of taxpayer compliance through the tax liaison system, where technological factors play an important role.

Then Chong & Olesen, (2017), factors such as strong support for information technology infrastructure, perception of direct benefits, support from top management, and competitive pressure have a significant influence on the adoption of information technology. This study also found that there is moderate support for factors such as compatibility, technology readiness, perceived indirect benefits, human resource knowledge, organizational size, attitudes towards innovation, learning culture, pressure from trading partners (industry characteristics), and regulatory support in influencing the adoption of information technology. These findings indicate that in addition to the main factors, various moderating elements also play an important role in the success of information technology adoption, depending on the context of the organization and its industry environment.

This study is a development of previous research by Rahmah & Septiyanti, (2023) regarding the implementation of the E-filling system on taxpayer compliance. This study has fundamental differences from previous studies. The difference lies in the focus of this study on the role of API as a service connecting application in the tax business process, the addition of the TOE Framework (Technology-Organization-Environment) variable and there are differences in the population and samples used. This study focuses on all Pratama Tax Service Offices in Bandung. Therefore, the researcher is motivated to conduct a study on "The Effect of Implementing Liaison Applications on Tax Business Processes in Indonesia".

Based on the background of the problem that has been described above, the following problem formulation can be proposed:

- 1. Does the Technology Factor of the connecting application affect the Tax Business Process in Indonesia?
- 2. Does the Ease of the connecting application affect the Tax Business Process in Indonesia?
- 3. Does the Benefit of the connecting application affect the Tax Business Process in Indonesia?
- 4. Does the Confidentiality and Security of the connecting application affect the Tax Business Process in Indonesia

METHOD

The research used in this study is quantitative descriptive research which aims to provide answers to the formulation of the problem with a quantitative approach so that it is expected to find problems and efforts to solve the formulation of the problem (Creswell, 2019). The influence of Technology, Organization, Environment, Convenience, and Benefits, Connecting Applications on the tax business process is the main objective of this study where researchers will process data obtained from the distribution of questionnaire data. The population of this study is a representative of taxpayers, especially taxpayers registered at the Priority Tax Office registered at the Madya 1 and Madya 2 Tax Offices of Bandung City.

The sampling technique in this study uses a purposive sampling technique, while the determination of the number of samples in this study uses a population sample so that the entire population is used as a sample. The number of samples in this study refers to the theory of Hair

et al. (2012) which states that the minimum number of samples is at least 5 times the number of indicators to be studied and analyzed. The number of indicators in this study is $17 \times 5 = 85$ taxpayers. The data collection method in this study is a questionnaire to collect data by providing written questions that are addressed to respondents which will then be responded to by respondents. The questionnaire in this study will be examined and measured using a Likert scale of 1 to 5. The use of this scale is intended to capture pragmatic feelings, actions, and opinions (Joshi et al., 2015).

	Table 1. Likert Model Sca	lle
Answer Options	Code	Weight of Value
Strongly agree	SS	5
Agree	S	4
Quite Agree	CS	3
Don't agree	TS	2
Strongly Disagree	STS	1

Fable	1.	Likert	Model	Scal

Data Validity and Reliability Test Validity Test

According to Ghozali (2018), validity testing is a test related to the problem of "to what extent a measuring instrument measures what it wants to measure." Validity testing is carried out on question items using product moment correlation. According to the validity test, data is considered valid if its significance is less than 0.05 or 5%. In other words, if the significance value is less than 0.05, then the data is considered valid.

Reliability Test

In this study, the reliability test examines the ability of an instrument to measure consistent values over time. The instrument being tested is considered reliable if it has a Cronbach alpha value of at least 0.6 (Ghozali, 2018).

Classical Assumption Test

Normality Test

The normality test aims to determine whether there are residual variables (interfering) that are normally distributed in the regression model. The normality test can also be seen through a bell-shaped histogram graph (meaning normally distributed) and the Normal PP Plot image (Ghozali, 2018).

Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation or relationship between independent variables in the regression model. If there is a relationship between independent variables, then these variables can be said to be non-orthogonal and it can be concluded that the regression model is not good. The multicollinearity test in the regression model can be reviewed from the tolerance value and variance inflation factor (VIF). A low tolerance value will be the same as a high VIF value (VIF = 1/tolerance). The cut-off value that is often used to indicate multicollinearity is a tolerance value> 0.10 or the same as a VIF value <10 (Ghozali, 2018).

Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is inequality from the residuals of one observation to another in the regression model. If there is no heteroscedasticity (homoscedasticity), then it can be concluded that the regression model is good. There are several testing methods that can be used, and in this study, the researcher chose to use the Scatterplot method. The distribution of residuals or points that are spread regularly and do not form a certain pattern or do not gather at one point only, and if the distribution of points is above the number 0 (zero) or below the number 0 (zero) from the vertical axis (Y axis), then it can be assumed that the multiple linear regression model does not experience heteroscedasticity or the regression equation has met the requirements in the heteroscedasticity assumption (Ghozali, 2018).

Multiple Linear Regression Analysis

Multiple regression analysis aims to analyze the influence between two or more independent variables with one dependent variable (Ghozali, 2018). The regression analysis in this study aims to determine the Influence between Ease, Benefits, Confidentiality and Security of the Connecting Application on the tax business process. Mathematically, this relationship can be described by the following formula:

 $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$ "

Description: Y = Tax business process a = Constant b1,2,3,4 = Regression coefficient X1 = Technology factor X2 = Ease of use X3 = Usefulness X4 = Confidentiality and Security e = Standard error

Partial Test (t-Test)

Partial test (t-test) aims to determine the significance of the partial influence between the independent variable and the dependent variable. This method tests the hypothesis by determining the error rate (α) and finding the statistical value (p-value), then comparing the values of both with the predetermined significance level. So the hypothesis proposed by the researcher will be accepted if the p-value $<\alpha$, with a significance of 0.05 (p-value <0.05) (Ghozali, 2018).

Simultaneous Test (F Test)

With a significance level of 5%, the F test is used to determine whether the independent variables and dependent variables have a significant effect on each other ($\alpha = 0.05$). The F test criteria indicate that the hypothesis is validated if the number of F counts obtained from the results of the regression calculation is greater than the F table, and if the number of F counts obtained from the regression calculation is lower than the F table (Ghozali, 2018).

Coefficient of Determination Test (R2)

The coefficient of determination is symbolized by R2. This value shows how much variation of the independent variable can be expressed by the dependent variable. The R2 value is between 0 (zero) and 1 (one). The estimation results will be closer to the actual if the R2 value is closer to 1 (one) (Ghozali, 2018).

RESULTS AND DISCUSSION

Results

Technology Organization Environment (TOE)

The theory used in this study is the Technology-Organization-Environment (TOE) theory introduced by Eveland & Tornatzky (1990). This theory explains that innovation in a company is influenced by three main contexts, namely organizational conditions, industrial

environment, and technological developments. TOE fundamentally integrates technological characteristics, organizational factors, and macro-environmental elements to provide a holistic picture of the factors that influence the adoption and implementation of innovation.

According to Rogers (Maurizkika & Fitria, 2022), TOE identifies the following three main contexts, along with their dimensions and indicators:

- Technology Context refers to the integration of available technology within the company. Based on the TOE (Technology-Organization-Environment) framework, technology includes the company's readiness to influence implementation decisions, including the IT infrastructure and IT staff owned. In addition, the technology context reflects the extent to which the company is able to integrate technology into the organization, as well as their readiness to adopt available technology based on needs. Research shows that technology selection is not only based on the availability of technology in the market, but also on its suitability with existing technology within the company. Indicators used to measure technology factors include: (1) Compatibility, (2) Perceived Usefulness, (3) Relative Advantage, (4) Complexity, and (5) Security Concerns. However, in this study, the researcher will only use two indicators, namely Compatibility and Complexity.
- 2. Organizational Context includes company resources, employee relationship structure, internal communication processes, company size, and the amount of resource gaps. Organizational context specifically describes the size and scope of the organization and its management structure. Organizational factors relate to the characteristics and resources of the organization when implementing technology. Indicators of Organizational Factors proposed by Rogers are: (1) Cost; (2) Organization Readiness; (3) Top Management Support; (4) Organization Size; (5) Organization Culture. In this study, the researcher did not use organizational aspects because it was intended to provide more emphasis on the efficacy of technology.
- 3. Environmental Context relates to the social and business conditions of the company, such as jurisdiction, infrastructure, industry practices and competition, and consumer sentiment. Environmental factors include the willingness of trading partners, the role of government, national infrastructure, and socio-cultural beliefs. The external environment is where the organization conducts its business. The two most important environmental impacts of implementing e-commerce on SMEs are competitive pressure and pressure from business partners such as suppliers and customers. Indicators of Environmental Factors are: (1) Government Support; (2) Competitive Pressure; (3) Environmental Uncertainty; (4) Vendor Quality. In this study, the researcher did not use environmental aspects because it was to provide a deeper emphasis on the efficacy of technology.



Figure 1. Technology Organization Environment ((Eveland & Tornatzky, 1990)

Technology Acceptance Model (TAM)

One theory that can explain individual acceptance in using technology is the Technology Acceptance Model (TAM), introduced by Fred D. Davis in 1989. TAM explains that there are two main variables that influence whether someone will use technology or not, namely perceived ease of use and perceived usefulness. Another relevant theory is the Theory of Planned Behavior (TPB), developed by Ajzen in 1991. This theory states that trust and risk can influence an individual's interest or desire to use technology. TPB has the advantage of analyzing situations where individuals cannot fully control their behavior.

Various models have been proposed to explain and predict the use of a system. One model that has attracted great attention is the Technology Acceptance Model (TAM), proposed by Davis in 1985 (Vuković et al., 2019). This model suggests that user motivation to use a system can be triggered by external stimuli, such as system features and capabilities, which then directly influence usage intentions. This model is widely used because it focuses on information systems through the use of elements of psychological theory to determine the motivation to use information systems (Vuković et al., 2019).

Until now, the Technology Acceptance Model (TAM) is recognized as the most relevant theory for predicting individual desire and readiness to adopt technology. This reputation is supported by its extensive use in various studies and validation in various situations, conditions, and different research objects. TAM has been proven effective in analyzing individual behavior towards technology acceptance in the context of information systems. One of the main advantages of this model is its parsimony, which is simple but still valid. Therefore, TAM remains relevant today as a tool for understanding user readiness to utilize information technology.

TAM has evolved as a result of the refinement of the first model by adding new variables that modify the relationships between these variables. The updated model includes intention or interest as a new variable that is directly influenced by the perceived usefulness of the user and the ease of use of the system. According to Davis et al., cited in Vuković et al., (2019), these two variables have a direct influence on user interest and behavior. Here is a picture of the updated TAM model:



Figure 2. Final Technology Acceptance Model (TAM).

Initially, TAM only consisted of two (two) main components, but it has undergone many developments compared to research conducted by other researchers. According to Oktapiani et al. (2020), the TAM modification variables are as follows:

1. Perceived usefulness: This refers to the degree to which a person believes that the use of technology can improve work performance and is the basis for information system acceptance, adoption, and user behavior.

- 2. Perceived ease of use: This refers to the degree to which a person can use the system without significant effort.
- 3. Actual use: This refers to the evaluation of user satisfaction with the application or technology, measured by the time spent interacting with it. Simply put, this is the level of user engagement with the technology.
- 4. Perceived Enjoyment: On the other hand, focuses on the process of use itself. This is the motivation that drives users to continue using the system or technology, because they feel satisfied and entertained while doing so

The Influence of Technology Factors of Connecting Applications on Tax Business Processes in Indonesia

Based on the test results, it shows that technology has a significant positive effect on the tax business process in Indonesia. The use of information technology by government agencies in providing services is one strategy to increase the effectiveness of public services and support the implementation of E-Government. People who are accustomed to using information technology will also find it easier to carry out various activities from home (Ibad & Lolita, 2020). Technology now plays a key role in collecting tax revenues and is no longer seen as just a supporting tool. Mastery of data and information technology is an important pillar in the implementation of tax reform. The Directorate General of Taxes (DGT) believes that the use of technology and data integration will reduce the cost of compliance, increase taxpayer compliance, and ultimately contribute to increasing the tax ratio in Indonesia (Parso & Darmawan, 2023).

This study is in line with research conducted by Chiu et al. (2017) and Parso & Darmawan (2023) showing that technological factors, especially the relative advantages and compatibility of connecting applications, play an important role in increasing the effectiveness and efficiency of tax business processes in Indonesia. These factors accelerate the adoption of bridging applications in taxation by increasing transparency, accuracy, and integration of the tax system.

The Impact of Ease of Connecting Applications on Tax Business Processes in Indonesia

Based on the test results, it shows that the Ease of Connecting Applications has a significant positive effect on the Tax Business Process in Indonesia.

The easier a connecting application is to use by taxpayers, the more effective the tax business process will be. Applications that are easy to use, both by individuals and companies, allow users to quickly understand how they work, reduce the risk of errors, and accelerate the completion of tax obligations. This convenience includes the user-friendly aspect, where an intuitive interface and clear procedures allow taxpayers to report and pay taxes independently. As a result, the tax business process becomes more efficient, because taxpayers do not need to rely on external assistance or face complicated procedures. Therefore, the adoption of easy-touse applications is a key factor in increasing taxpayer compliance and optimizing the entire tax process in Indonesia (Abuur et al., 2022).

In the Technology Acceptance Model (TAM) theory proposed by Davis (1989), a person's interest in using information technology is influenced by the perception of ease. If users feel that the system is easy to learn, use, and makes it easier to complete tasks, then they will be more likely to use it. In the context of this tax connecting application, this convenience can be seen from the reduction in effort required by taxpayers to submit annual tax returns. With e-filing, taxpayers can report their SPT from anywhere as long as they are connected to the internet, without having to come to the tax office or disrupt their work. The convenience offered by e-filing has the potential to increase taxpayer compliance from year to year, because

this system provides facilities that support their ease and comfort in carrying out tax obligations.

The results of this study are in line with research conducted by Rahmah & Septiyanti (2023) and Abuur et al., (2022), concluding that the perception of ease has a significant influence on individual taxpayer compliance. Meanwhile, research by Firdaus (2019) also concluded that the perception of ease of use of e-filing has a positive and significant influence on individual taxpayer compliance.

The Impact of the Benefits of Connecting Applications on Tax Business Processes in Indonesia

Based on the test results, it shows that the Benefits of the Connecting Application do not affect the Tax Business Process in Indonesia.

In statement M6, "The tax connecting application system provides features such as due date reminders and automatic calculations," the majority of respondents, namely 43 out of 85, stated "disagree", while only a few stated "quite agree" or "strongly agree". With an average value (mean) of 2.65, this indicates that the features of the tax connecting application, such as due date reminders and automatic calculations, have not been felt optimally by the majority of users.

The high number of respondents who disagree indicates dissatisfaction or inconsistency between user expectations and application performance related to these features. Some possible causes include a lack of clarity in the operation of the feature, limitations in its functionality, or because users do not fully understand how to utilize the due date reminder and automatic calculation features.

This indicates that although the connecting application offers various potential benefits, such as ease of access, time savings, and simplification of procedures, these benefits have not been felt by taxpayers or related entities to truly affect the efficiency and effectiveness of the tax business process.

Other causes could be low understanding or full utilization of the features provided, or perhaps the application has not been well integrated into the existing system. In addition, taxpayers' perceptions of the added value or benefits obtained from the liaison application may not be in accordance with expectations, so they still prefer to use conventional methods. This shows that taxpayers do not feel the benefits and ease of their work in using the taxation system in Indonesia.

This result is not in line with research conducted by Firdaus & Pratolo (2020), which shows that the implementation of tax liaison applications affects taxpayer compliance.

The Impact of Confidentiality and Security of Connecting Applications on Tax Business Processes in Indonesia

Based on the test results, it shows that the Confidentiality and Security of the Connecting Application have no effect on the Taxation Business Process in Indonesia.

It is important to understand the context of cybersecurity and its impact on user trust and the effectiveness of the taxation system. Confidentiality and information security are crucial aspects in connecting applications, especially in the context of taxation, where taxpayers' personal and financial data must be protected. Although this study found that both factors did not have a significant effect, this could be influenced by a lack of user understanding of the risks or limitations in implementing the technology. Frequent cases of data leaks, such as those experienced by various financial institutions and governments, show that security breaches can result in a loss of public trust in the taxation system. For example, a data leak involving user accounts at the Ministry of Health in 2021, where around 1.5 million personal data were leaked, resulted in reputational losses and affected public trust in the government's digital system (Source: Kompas, 2021).

When users hear about data leaks, they may hesitate to use the taxation application, even though the security of the system has been improved. This can lead to decreased participation in the taxation program, which in turn affects state revenues.

This result is not in line with research conducted by Widyadinata & Toly (2014) and Rahmah & Septiyanti (2023) which found that the confidentiality and security of the connecting system had an impact on taxpayer satisfaction.

Validity Test

Validity Test can be said to be valid if the significance is <0.05 or 5% so that if the significance value is 0.05 it means that the data can be declared valid.

	Ta	ble 2. Validity Te	st	
Variables	Indikator	P-value	Alpha @	Information
Technology	X1.T1	0.000	0.05	Valid
-	X1.T2	0.000	0.05	Valid
Convenience	X2.K1	0.000	0.05	Valid
-	X2.K2	0.000	0.05	Valid
-	X2.K3	0.000	0.05	Valid
-	X2.K4	0.000	0.05	Valid
-	X2.K5	0.000	0.05	Valid
Benefit	X3.M1	0.000	0.05	Valid
	X3.M2	0.000	0.05	Valid
	X3.M3	0.000	0.05	Valid
	X3.M4	0.000	0.05	Valid
-	X3.M5	0.000	0.05	Valid
-	X3.M6	0.000	0.05	Valid
Confidentiality and	X4.KK1	0.000	0.05	Valid
Security -	X4.KK2	0.000	0.05	Valid
-	X4.KK3	0.000	0.05	Valid
Tax Business Process	Y.KP1	0.000	0.05	Valid
-	Y.KP2	0.000	0.05	Valid
-	Y.KP3	0.000	0.05	Valid
-	Y.KP4	0.010	0.05	Valid
-	Y.KP5	0.000	0.05	Valid

Based on table 2, the validity assessment given, it is proven that the total number of variable items is less than the 95% significance level ($\alpha = 0.05$). As a result, it can be concluded that all variable items are considered valid.

Reliability Test

Reliability assessment serves as a method to evaluate the questionnaire, functioning as an indicator of variables or concepts. The reliability of the questionnaire is determined when the individual's response to a particular statement remains constant or consistent over a period of time. Indicators or variables are considered reliable if they produce a Cronbach's Alpha coefficient greater than 0.60, here are the results:

Table 3. Reliability Test				
Variabel	Cronbach's Alpha	Keterangan		
Teknologi	0.853	Realiable		
Kemudahan	0.641	Realiable		
Manfaat	0.603	Realiable		
Kerahasiaan dan Keamanan	0.729	Realiable		
Proses Bisnis Perpajakan	0.647	Realiable		
	Sources Sugar your 25			

Source: Spss ver.25

Based on table 3 above, it is proven that each independent variable and dependent variable is reliable, because the value of each variable exceeds the standard Cronbach's Alpha value, which is > 0.60.

Classical Assumption Test Normality Test

The normality test in this study is used to test whether the regression model, from the three independent variables, and the dependent variable has a normal data distribution or not. The normality test in this study uses the graphic method.



Figure 3. Normality Test

In Figure 3 above, it can be seen that most of the data points line up along the diagonal line, this indicates that the residuals of the regression model approach a normal distribution. Therefore, it can be concluded that the variables in this model meet the assumption of residual normality.

Multicollinearity Test

The results of the multicollinearity test using the SPSS 25 program are as follows:

Table 4. Multicollinearity Test
Coefficients ^a

Model		Unstand Coeffi	lardized cients	Standardized Coefficients	t	Sig.	Collinea Statisti	arity ics
	-	В	Std.	Beta			Tolerance	VIF
			Error					
1	(Constant)	1.030	1.655		0.622	0.536		
	Teknologi	0.743	0.104	0.387	7.149	0.000	0.917	1.090
	Kemudahan	0.642	0.051	0.741	12.528	0.000	0.770	1.299
	Manfaat	-0.059	0.073	-0.053	-0.803	0.424	0.625	1.599
	Kerahasiaan&Keamanan	0.079	0.119	0.040	0.663	0.509	0.757	1.321
	Source: Spss ver 25							

In table 4, it can be seen that the four independent variables have a tolerance value > 0.10 and a VIF value < 10, so it can be concluded that there is no multicollinearity between the independent variables.

Heteroscedasticity Test

To detect the presence or absence of heteroscedasticity, it can be seen from the plot graph, if the points are spread out then heteroscedasticity does not occur.



Figure 4. Heteroscedasticity Test

In Figure 2 above, there is no clear or systematic pattern in the distribution of data points, this indicates that the residuals are randomly distributed around the zero horizontal line. In other words, the regression model used is good enough in predicting the dependent variable without any heteroscedasticity problems.

Multiple Linear Regression Analysis Test

Regression analysis not only measures the strength of the relationship between two or more variables, but also shows how the dependent variable and the independent variables interact with each other. Multiple linear regression tests are used to evaluate how much influence independent variables such as Convenience, Benefits, Technology, and Confidentiality and Security have on the taxation process.

Table 5. Multiple linear regression test					
Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics

		В	Std.	Beta			Tolerance
			Error				
1	(Constant)	1.030	1.655		0.622	0.536	
	Teknologi	0.743	0.104	0.387	7.149	0.000	0.917
	Kemudahan	0.642	0.051	0.741	12.528	0.000	0.770
	Manfaat	-0.059	0.073	-0.053	-0.803	0.424	0.625
	Kerahasiaan&Keamanan	0.079	0.119	0.040	0.663	0.509	0.757

Source: Spss ver 25

Based on table 5, the results of the multiple linear regression test are: Y=1.030+0.743X1+0.642X2-0.059X3+0.079X4

- a. Constant 1.030: This number shows the value of the Tax Business Process (Y) if the variables Technology (X1), Ease (X2), Benefits (X3), and Confidentiality and Security (X4) do not change or are zero. This constant is the starting point for prediction when all independent variables have no effect.
- b. Technology regression coefficient (X1): The Technology variable (X1) has a coefficient value of 0.743. This means that Technology has a positive effect on the Tax Business Process. Every 1 unit increase in the Technology variable will increase the Tax Business Process by 0.743, assuming other variables remain constant.
- c. Ease regression coefficient (X2): The Ease variable (X2) has a coefficient value of 0.642. This means that Ease has a positive effect on the Tax Business Process. Every 1 unit increase in the Ease variable will increase the Tax Business Process by 0.642, assuming other variables remain constant.
- d. Regression coefficient of Benefits (X3): The Benefit variable (X3) has a coefficient value of -0.059. This shows that Benefits have a negative influence on the Tax Business Process. Every 1 unit increase in the Benefit variable will reduce the Tax Business Process by 0.059, assuming other variables remain constant.
- e. Regression coefficient of Confidentiality and Security (X4): The Confidentiality and Security variable (X4) has a coefficient value of 0.079. This means that Confidentiality and Security have a positive influence on the Tax Business Process. Every 1 unit increase in the Confidentiality and Security variable will increase the Tax Business Process by 0.079, assuming other variables remain constant.

Coefficient of	Determination	Test (R2)
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The R2 Determination Coefficient Test in this study is as follows:

Table 6. R ² Coefficient Test						
Model Summary ^b						
Model	R	R Square	Adjusted R	Std. Error of the		
			Square	Estimate		
1	.886ª	0.785	0.774	1.523		
a. Predictors: (Constant), Kerahasiaan&Keamanan, Kemudahan, Teknologi, Manfaat						
b. Dependent Vari	b. Dependent Variable: Kepatuhan					
	C	G				

Source: Spss ver.25

In table 6 above, the R Square value of 0.785 or 78.5% means that the dependent variable of the tax business process can be explained by the four independent variables. While 11.5% is explained by other variables that are not examined in this study.

F Test

The F statistical test is used to determine whether all independent variables included in the model collectively have an impact on the dependent variable. If the probability or

	Table 7. F Test							
	ANOVAª							
Mo	del	Sum of	df	Mean Square	F	Sig.		
		Squares						
1	Regression	676.276	4	169.069	72.900	.000 ^b		
	Residual	185.536	80	2.319				
	Total	861.812	84					
a. D	ependent Variable:	Proses Bisnis Perpajaka	n					
b. P	redictors: (Constant), Kerahasiaan&Keamar	nan, Kemuda	han, Teknologi, Mai	nfaat			
		So	urce: Spss v	er.25				

significance value is less than 0.05, then the model is considered valid and provides a combined effect on the dependent variable.

In Table 7 above, it can be seen that the Significance value is 0.000 < 0.05, meaning that the variables Technology, Convenience, Benefits and Confidentiality & Security simultaneously influence the Tax Business Process.

T-test

The t-statistic test shows how much influence each independent variable has in explaining the variation in the dependent variable. The decision-making criteria by considering the probability value (p-value) are:

If the probability > 0.05, then Ho is accepted and Ha is rejected.

If the probability <0.05, then Ho is rejected and Ha is accepted.

		Tabl	e 8. T-test					
Model		Unstand	lardized	Standardized	t	Sig.		
		Coeffi	Coefficients					
		В	Std. Error	Beta				
1	(Constant)	1.030	1.655		0.622	0.536		
	Teknologi	0.743	0.104	0.387	7.149	0.000		
	Kemudahan	0.642	0.051	0.741	12.528	0.000		
	Manfaat	-0.059	0.073	-0.053	-0.803	0.424		
	Kerahasiaan&Keamanan	0.079	0.119	0.040	0.663	0.509		
	Source: Spss ver.25							

- The Technology variable (X1) has a significance level value of 0.000. This means that the Technology variable (X1) has a significant influence on the Tax Business Process variable (Y). The positive direction is indicated by the coefficient value of 0.743, which means that an increase in Technology significantly improves the Tax Business Process.
- 2. The Ease variable (X2) has a significance level value of 0.000. This means that the Ease variable (X2) also has a significant influence on the Tax Business Process variable (Y). The positive direction is indicated by the coefficient value of 0.642, which means that an increase in Ease significantly improves the Tax Business Process.
- 3. The Benefit variable (X3) has a significance level value of 0.424. This means that the Benefit variable (X3) does not have a significant influence on the Tax Business Process variable (Y). The negative direction is indicated by the coefficient value of -0.059, which means that an increase in Benefit does not have a significant impact on the Tax Business Process.

4. The Confidentiality and Security variable (X4) has a significance level value of 0.509. This means that the Confidentiality and Security variable (X4) does not have a significant effect on the Tax Business Process variable (Y). The positive direction is indicated by the coefficient value of 0.079, which means that the increase in Confidentiality and Security does not have a significant impact on the Tax Business Process.

Discussion

1. The Influence of Technology Factors of Connecting Applications on Tax Business Processes in Indonesia

Technology factors include technology infrastructure, technology readiness, and technology integration. Reliable and ready technology will accelerate the adoption and diffusion of connecting applications in the tax business, increasing the efficiency and effectiveness of the tax process. Technology factors play an important role in influencing the tax business process in Indonesia, especially through connecting applications designed to improve the efficiency and accuracy of tax reporting. Adoption of technology, such as an e-commerce-based tax system, allows for better data integration and automation of the tax process, which can reduce errors and speed up the administration process. The use of technology in the tax system can affect increased tax compliance and operational efficiency, by providing easier and faster access to tax data required by the tax authorities.

Previous research conducted by Chiu et al., (2017) showed that relative advantage and compatibility are key factors in technology adoption. These findings are consistent showing that variables such as initiation, adoption, and implementation of technology have a significant impact on technology adoption, although there are differences in the level of significance at each phase. Trialability (the ability to try technology before adoption) and observability (the ability to observe the use of technology around) also showed significant results.

Technological factors, particularly the relative advantages and compatibility of interface applications, play a significant role in influencing the effectiveness and efficiency of tax business processes in Indonesia. These factors can accelerate the adoption of interface applications in taxation by increasing transparency, accuracy, and integration of the tax system.

2. The Influence of Ease of Connecting Applications on Tax Business Processes in Indonesia

Based on the theory used in this study, namely the Theory of Reasoned Action (TRA), a person's desire to behave is influenced by their beliefs. If taxpayers believe that the use of tax liaison applications is easy to use and provides positive results, their interest in using it will increase (Rahmah & Septiyanti, 2023). Research by Rahmah & Septiyanti (2023) concluded that the perception of ease has a significant influence on individual taxpayer compliance. Research by Firdaus (2019) also concluded that the perception of ease of use of e-filing has a positive and significant influence on individual taxpayer compliance. In accordance with the Technology Acceptance Model (TAM) theory, which explains that TAM shows the perception of ease of use and the benefits obtained in determining the acceptance of technology, which is the key to behavioral intentions. Therefore, if taxpayers consider the tax liaison application easy to use, the application can increase taxpayer compliance in submitting annual tax reports.

3. The Influence of the Benefits of the Connector Application on Tax Business Processes in Indonesia

In accordance with the Technology Acceptance Model (TAM) theory, which explains that TAM shows the perception of ease of use and benefits obtained in determining the acceptance of technology, which is the key to behavioral intention. Therefore, if taxpayers consider the tax liaison application easy to use, the application can increase taxpayer compliance in submitting annual tax reports. Taxpayers can submit an application to the nearest Tax Service Office or directly through the website. With e-FIN, taxpayers can use the tax liaison application so they no longer need to queue for hours at the Tax Service Office just to submit their Annual Tax Returns. With the tax liaison application, it is hoped that there will be no more reasons for taxpayers to delay submitting their Tax Returns just because of lack of time. This shows that the tax liaison application provides high benefits for taxpayers. This is in line with the research of Firdaus & Pratolo (2020), which shows that the implementation of the tax liaison application affects taxpayer compliance.

4. The Influence of Confidentiality and Security of the Connecting Application on Tax Business Processes in Indonesia

Perceptions about data confidentiality and security greatly influence the behavior of using the connecting application. One element of system security is the ability of taxpayers registered online to access their username and password. Understanding the importance of confidentiality and security of tax reporting will make taxpayers more interested in using the system to fulfill their tax obligations (Rahmah & Septiyanti, 2023).

Research conducted by Widyadinata & Toly (2014) and Rahmah & Septiyanti (2023) found that the confidentiality and security of the connecting system affect taxpayer satisfaction. This finding indicates that increasing the level of system confidentiality will increase taxpayer satisfaction as users.



Figure 5. Conceptual Framework

Research Hypothesis

Based on the conceptual framework that has been created, the hypotheses that will be proposed in this study are as follows:

H1: The Technology Factor of the Connecting Application has a significant effect on the Taxation Business Process.

H2: The Ease of the Connecting Application has a significant effect on the Taxation Business Process

H3: The Benefits of the Connecting Application have a significant effect on the Taxation Business Process

H4: The Confidentiality and Security of the Connecting Application have an effect on the Taxation Business Process

CONCLUSION

Based on the test results above, the following conclusions can be drawn:

- 1. Technology has a positive effect on the Taxation Business Process in Indonesia, meaning that the use of technology and data integration will reduce the cost of compliance, increase taxpayer compliance, and ultimately contribute to increasing the tax ratio in Indonesia.
- 2. Ease of Application has a positive effect on the Taxation Business Process in Indonesia, meaning that the easier a connecting application is to use by taxpayers, the more effective the taxation business process will be. Applications that are easy to use, both by individuals and companies, allow users to quickly understand how they work, reduce the risk of errors, and accelerate the completion of tax obligations.
- 3. Benefits of Application have no effect on the Taxation Business Process in Indonesia, meaning that although the connecting application offers various potential benefits, such as ease of access, time savings, and simplification of procedures, these benefits have not been felt by taxpayers or related entities to truly affect the efficiency and effectiveness of the taxation business process.
- 4. Confidentiality and Security of Application have no effect on the Taxation Business Process in Indonesia, meaning that when users hear about data leaks, they may hesitate to use the taxation application, even though the security of the system has been improved. This can lead to decreased participation in the taxation program, which in turn affects state revenues.

Suggestion

- 1. Further researchers may consider exploring other variables that may affect the tax business process in Indonesia. This may provide a more comprehensive insight into the factors that affect the tax business process in Indonesia.
- 2. Based on the research results, there is a close relationship between the variables analyzed and the tax business process in Indonesia. First, although the application connector implemented in taxation has compatibility with existing systems and procedures (mean 2.53), challenges in understanding and using the application still exist, as seen from the statement regarding the ease of use of the application (mean 2.45). This indicates that the DGT needs to improve the application interface design to be more intuitive. Furthermore, the benefit variable (M) regarding the due date reminder and automatic calculation features (M6) which showed a lower value (mean 2.65), indicated the need for further development for these features to be more useful. Finally, the compliance variable (KP) showed a lower mean overall, especially in KP3 (2.67) related to the accuracy of SPT submission. This indicates that although the application connector can increase convenience and efficiency, the DGT needs to focus on education and socialization to increase taxpayer awareness of their tax obligations.

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