

The role of e-billing and e-SPT implementation on user satisfaction of e-filing taxpayers

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ABSTRACT

The study investigates the effects of system quality and service quality on e-filing user satisfaction as well as the effect of information quality on e-filing user satisfaction through quantitative research. The variables in this study consist of the dependent variable, namely e-filing user satisfaction, while the independent variables are system quality, information quality, and service quality. The population in this study is the taxpayer. The sample in this study includes 340 taxpayer respondents in Indonesia who were calculated using the Slovin formula, with the research instrument in the form of a questionnaire measured using a Likert scale 1 to 7. The sample collection technique in this study uses the incidental sampling method, with the research instrument using an online questionnaire distributed via social media. The sample collection method in this study used incidental sampling. The data analysis technique in this study used structural equation modeling (SEM) with SmartPLS 3.0 software tools. The results of this study indicate that system quality has a positive effect on e-filing user satisfaction. Information quality also has a positive effect on e-filing user satisfaction. Finally, service quality has a positive effect on e-filing user satisfaction.

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1. Introduction

In this digital era the use of information and communication technology is increasingly widespread, various opportunities arise to improve public sector service activities so that they can run more effectively and efficiently (Putri & Saputra, 2020). One of the objectives of implementing e-government is for government agencies to be able to provide better public services (Harianto et al., 2020). In this regard, a strong commitment from the government is needed to pioneer and start new things in the bureaucracy. In the government's efforts to improve the quality of e-government services in the field of taxation, the Directorate General of Taxes reformed tax administration by modernizing the tax administration system. Modern administration systems based on e-system such as e-registration, e-SPT, e-faktur, e-billing, and e-filing. Many information system success models have also been developed (Anwar et al., 2021; Bandiyono et al., 2019). From several models of information system success, the model of Amin et al. (2021) and Anwar et al. (2021) received much attention from subsequent researchers. Aliah et al. (2020) and Amin et al. (2021) also tested this model empirically. The purpose of this research is to link and provide some evidence that the success of an information system is influenced by the quality of the information system and the quality of the information generated from the system and also the quality of the service. According to Malodia et al. (2021) tax e-billing was adopted to improve the performance of government agencies, both directly and indirectly, considering public services. The results showed that there was a significant effect of perceived ease of use, subjective norms, perceived usefulness, facilitating attitude conditions, on attitudes and intentions to use. Therefore, it is evident that e-billing-based services are one way to improve services from government agencies to facilitate tax payments. According to Sifile et al. (2018) e-

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billing greatly provides efficiency in paying taxes. Taxes can be paid anywhere and anytime. Even e-billing also increases the tax compliance of taxpayers who live in remote areas. Undi et al. (2022) and Myint et al. (2022) stated that e-billing has succeeded in increasing tax compliance.

The concept of information system success is one used in evaluating information systems (Wuarmanuk et al., 2019; Zulita et al., 2018). This study refers to the Bandiyono et al. (2019) model to determine the effectiveness of the information system to be examined, while the variables used refer to Livari's (2005) which includes system quality, information quality, quality user satisfaction services. According to Harianto et al. (2020) system quality is a characteristic of the desired quality of the information system and the desired quality information product characteristics. System quality includes the quality of the combination of hardware and software in the information system. It can be concluded that the quality of the system is the characteristics of the desired quality of the system itself which is a combination of several elements to produce quality information and can help decision making. The quality of information is a characteristic inherent in information so that information is meaningful to users and gives confidence to users so that it is useful in decisions (Widyawati et al., 2020; Zulita et al., 2018). It was concluded that the quality of information is the characteristics of the content, form, and time attached to information that provides value and benefits for users and gives confidence to users to use the information. Service quality is the overall impression of consumers on the inferiority/superiority of the organization and the services offered (Widyawati et al., 2020). Satisfaction is a function of perceptions or impressions of performance and expectations, if performance is below expectations, then the customer is dissatisfied, if performance meets expectations, then the customer will be satisfied, if performance exceeds expectations, then the customer will be very satisfied or happy (Chan et al., 2021). The key to generating loyalty customers is to provide high customer value. Previous studies by Nengomasha et al. (2022) and Ullah et al. (2021) also showed that the perception of the quality of online tax application services and the perception of personal taxpayer satisfaction had a positive relationship and is in a fairly strong category.

According to Harianto et al. (2020), service quality (Servqual) is a concept that accurately represents the core performance of a service, namely a comparison of reliability (excellence) in counter services performed by consumers. From the theory above it can be concluded that service quality is a concept that represents organizational performance that offers services with a comparative measure of service quality to the responses given by consumers. According to Amin et al. (2021) and Anwar et al. (2021), e-government is an effort to use information and communication technology to increase government efficiency and effectiveness, transparency and accountability in providing better public services. Wibawa (2009) said that e-government is the use of information technology by government agencies such as Wide Area Networks (WAN) internet, which can be used to build relationships with communities, businesses and other government agencies. Based on the above understanding, it can be concluded that e-government is the use of advances in information technology to increase the effectiveness and efficiency of government services to the public so that good relations are established by both parties. By Decree of the Directorate General of Taxes (DGT). Bandiyono et al. (2019) and Harianto et al. (2020) state that e-filing is a way of submitting SPT and submitting notifications of renewal of Annual SPT electronically which is done online and in real time through Application Service Providers (ASP). The purpose of this study is to analyze the relationship between system quality and e-filing user satisfaction, information quality on E-filing user satisfaction and service quality on E-filing user satisfaction.

2. Literature Review and Hypothesis Development

System quality has a positive effect on e-filing user satisfaction.

System quality is how good the features and characteristics possessed by the information system are in terms of ease of use. The quality of this system includes ease of use, system flexibility, system reliability, ease of learning, and good response time. According to Wuarmanuk et al. (2019) and Zulita et al. (2018), user satisfaction is the user's response or feelings after using an information system. Overall user satisfaction is influenced by information quality, system quality, and service quality. Therefore, the instrument used in measuring the level of user satisfaction is by looking at the level of satisfaction regarding reports or output generated, websites, and support services from system providers. So, if the system is easy to use then it will increase user satisfaction. In a study conducted by Yusup et al. (2015) and Widyawati et al. (2020), authors showed that system quality has a positive effect on e-filing user satisfaction. Likewise, the results of research by Wuarmanuk et al. (2019) and Zulita et al. (2018) provided empirical evidence that system quality has a positive effect on user satisfaction.

H₁: *System quality has a positive effect on E-filing user satisfaction.*

Information quality has a positive effect on e-filing user satisfaction.

Information quality is a characteristic of the output presented in an information system, which includes management reports and web pages. This measures how well the output generated from the information system is used. The better the quality of the information, the more appropriate the decisions will be. Rosalina et al. (2020) and Sahade et al. (2021) explained that the quality of information has a positive effect on taxpayer satisfaction in using the e-filing application. The results of research by Widyawati et al. (2020) and Zulita et al. (2018) explained that the quality of information affects user satisfaction. Good information quality is predicted to influence increasing user satisfaction.

H₂: Information quality has a positive effect on E-filing user satisfaction.

Service quality has a positive effect on e-filing user satisfaction.

Service quality is the user's perception of the services provided by the information system program package provider. Service quality as a comparison between customer expectations and their perceptions of the quality of customer service provided by Lubis et al. (2020); Putri et al. (2022) in their studies stated that service quality has a positive effect on satisfaction in using the e-filing application. Research results accomplished by Toding et al. (2021) and Tjondro et al. (2019) support empirical evidence that service quality has a positive effect on user satisfaction.

H₃: Service quality has a positive effect on E-filing user satisfaction.

3. Method

This type of research is quantitative research. The dependent variable in this study is e-filing user satisfaction, while the independent variables are system quality, information quality, and service quality. The population in this study is the taxpayer. The sample in this study were 340 respondents who were calculated using the Slovin formula, with the research instrument in the form of a questionnaire measured using a Likert scale from 1 to 7. The sample collection technique in this study used the incidental sampling method, with the research instrument using online questionnaires distributed through the media social. The sample collection method in this study used incidental sampling. The data analysis technique in this study used structural equation modeling (SEM) with SmartPLS 3.0 software tools. Fig. 1 shows the structure of the proposed study.

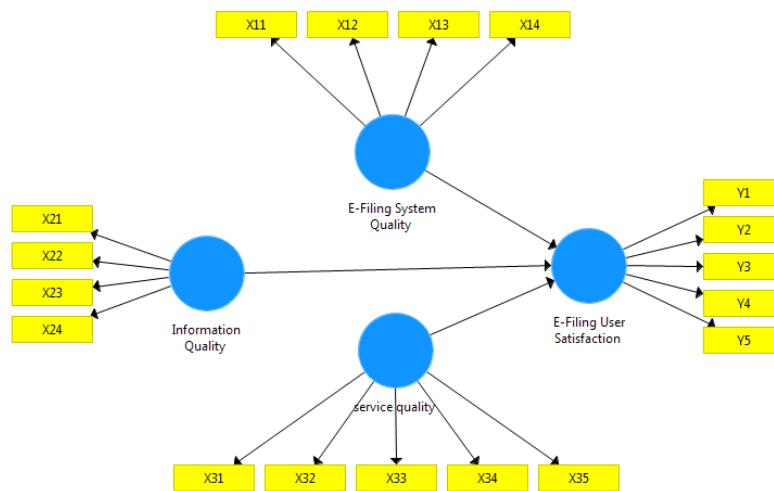


Fig. 1. Research Model

4. Result and Discussion

This research model was analyzed by using the Partial Least Square (PLS) method and assisted by the SmartPLS 3.0 software. There are three values, namely Fornell-Larcker Criterion, Cross Loading and Heterotrait-Monotrait Ratio. The Fornell-Larcker Criterion value is the value that is on the diagonal and is compared with the correlation value of the construct below it. This value must be above the construct correlation value. It turns out that the values obtained are all above the construct values.

Table 1

Fornel Laker Criterion

	System quality	Information quality	Service Quality	User satisfaction
System quality	0.856			
Information quality	0.132	0.898		
Service Quality	0.213	0.123	0.876	
User satisfaction	0.312	0.414	0.325	0.765

After the Fornell-Slacker Criterion value is checked, the next check is Cross Loading. Cross Loading check is to check an indicator that belongs to a certain variable by looking at the highest value. To make it easier to see Cross Loading, the loading factor value is bigger than 0.7 which is claimed to be valid. However, in line with Hair et al. (2019) for the initial examination of the loading factor matrix is approximately 0.3 considered to own met the minimum level, and for a loading factor of roughly

0.4 is taken into account better, and for a loading issue bigger than 0.5 is mostly thought of significant. Based on analysis, the loading factor limit used was 0.7.

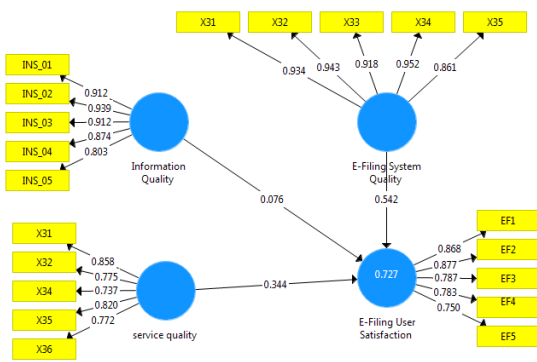


Fig. 2. Validity and reliability testing

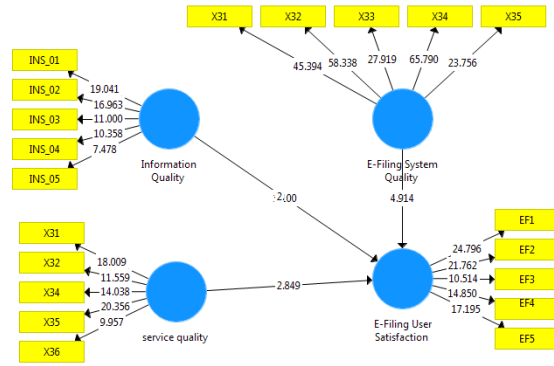


Fig. 3. Hypothesis testing

Table 2
Construct Reliability and Validity

	Cronbach's Alpha	rho A	Composite Reliability	Average Variance Extracted (AVE)
System quality	0.876	0.897	0.823	0.628
Information quality	0.845	0.823	0.825	0.639
Service Quality	0.812	0.809	0.926	0.776
User satisfaction	0.812	0.887	0.862	0.855

The next check is the Construct Reliability and Validity check. The reliability check is represented by three values, namely Cronbach's Alpha, rho_A and Composite Reliability. The value of the Rule of Thumbs is above 0.7. If only one of them is reliable, then the construct is reliable. The AVE value has also exceeded the Rule of Thumbs by over 0.5. So it can be ascertained that all values are valid. Based on the estimation results of the PLS model in the picture above, all indicators have a loading factor value above 0.5 so that the model has met the convergent validity requirements. The next evaluation is to see and compare discriminant validity and the square root of average variance extracted (AVE). According to Hair et al. (2017) the measurement model is assessed based on the measurement of cross-loading with the construct. If the correlation between the constructs with each indicator is greater than the size of the other constructs, then the latent construct predicts the indicator better than the other constructs. According to Hair et al. (2018), if the value is higher than the correlation value between the constructs, good discriminant validity is achieved (if AVE > 0.5). The following are the measurement results with AVE for each indicator.

Table 3
The results of R-Square

	R Square	R Square Adjusted
User satisfaction	0.727	0.710

The number of R Square is 0.324, which means that three research variables explain 32.4% of the research model. There are three categories 0.75, 0.5 and 0.25 indicating a strong, moderate and weak model. Hypothesis testing is carried out based on the findings of the inner model, which comprises the r-square output, parameter coefficient, and t-statistic, according to Hair et al.(2017). SmartPLS 3.0 software was used to conduct the hypothesis testing for this study. The t-statistic > 1.96 was utilized in this investigation, with a significance threshold of p-value 0.05 (5 percent) and a positive beta coefficient. Table 1 shows the worth of evaluating this study's hypothesis, and Fig. 3 shows the findings of this research model. The value studied in testing the hypothesis is the value in the t-statistic derived from the PLS output by comparing it to the t-table value.

Table 3
Hypothesis testing

Hypothesis	T Statistics	P Values
System quality → e-filing user satisfaction	4.914	0.000
Information quality → e-filing user satisfaction	2.000	0.000
Service quality → e-filing user satisfaction	2.849	0.000

5. Discussion

E-Filing System Quality and User Satisfaction

The results of the analysis presented in the table show that the t value 4.914 > 1.96 thus explaining that system quality has a positive effect on e-filing user satisfaction. These results support previous findings conducted by Adnyana et al. (2020), Aliah

et al. (2020) and Amin et al. (2021). The results of the study show that system quality has a positive effect on e-filing user satisfaction. The higher the quality of the e-filing system, the higher the satisfaction of its users, namely taxpayers. A high quality e-filing system can simplify and expedite SPT reporting, which can assist taxpayers in fulfilling their obligations to report SPT efficiently and effectively. The higher the quality of the system, the higher the satisfaction of users or taxpayers. This result contrasts with the results of research conducted by Bandiyono et al. (2019) and Harianto et al. (2020) which explains that system quality has no effect on user satisfaction. The results of the analysis of the respondents' answers also state that users will recommend other people to use e-filing, this is because users have experienced the benefits obtained from using e-filing, so they will recommend other people to use e-filing. Taxpayers also feel proud to be able to use e-filing, e-filing also provides a high level of time efficiency because tax payments can be made anywhere and anytime. Overall e-filing is considered effective in meeting the needs to provide satisfaction for its users.

In addition, the above is also supported by existing theories. The intended usefulness perception is about the impact or results that are considered beneficial according to e-filing users. The benefits of e-filing such as working faster, making work easier, and making tax payments simpler will be felt by users when using e-filing. Convenience is meant when a system can be easily learned and understood by its users in a relatively short time. e-filing provides clear and easy-to-understand features or menus, so that it becomes easier for users to use e-filing. Satisfaction reveals the compatibility between one's expectations and the results obtained. Users are satisfied with e-filing because it provides more benefits and provides convenience in using e-filing.

Information Quality and E-Filing User Satisfaction

The results of the analysis presented in the table show that the t value $2.000 > 1.96$ explains that the quality of information affects the satisfaction of e-filing users. These results are in line with previous research conducted by Lubis et al. (2020) and Rosalina et al. (2020) showing that the quality of information has a positive effect on taxpayer satisfaction in using the e-filing application. These results are in line with research conducted by Sahade et al. (2021) and Tjondro et al. (2019) which state that the quality of information affects user satisfaction. The e-filing system is intended to make it easier for taxpayers to submit their SPT, but the e-filing system/website is minimal in containing information regarding taxes. So that the quality of the information contained in the e-filing system does not affect user satisfaction.

Service Quality and e-filing User Satisfaction

The results of the analysis presented in the table show that the t value $2.849 > 1.96$ explains that service quality has a positive effect on e-filing user satisfaction. These results support previous research conducted by Yusup et al. (2015) and Widawati et al. (2020) stating that service quality has a positive effect on satisfaction in using the e-filing application. Service quality in the e-filing system simplifies and standardizes the tax process in SPT reporting, and this can provide better tax services. According to Wuarmanuk et al. (2019) and Zulita et al. (2018), increasing service quality has an impact on increasing user or taxpayer satisfaction.

The research results above are supported by research from Uyar et al. (2021) and Katchmar et al. (2021) which explains that the implementation of the e-filing system has a positive impact on taxpayers, which also means that the implementation of e-filing will increase taxpayer compliance. This research is also supported by Sundari and Subarsa (2022) which describes that low or high implementation of e-filing applications will have an impact on tax compliance of taxpayers. Based on these two studies it can also be assumed that e-filing applications have quite a positive role in increasing taxpayer compliance from taxpayers. Research from Suh and Han (2002) explains that user trust in applications has a fairly positive impact on the use of existing technology. In addition, relevant research from Gangodawilage et al. (2021) explain that benefits and efficiency have a positive impact on user satisfaction, which means that the features possessed by e-filing help increase user satisfaction with the application. The same statement was also explained by Fadhilatunisa, (2021) explaining that the e-filing system has a significant influence on increasing taxpayer compliance. Apart from the e-filing application, namely e-billing, Undi et al. (2022) explain that the application of the e-billing application has a positive and significant effect on the compliance of a taxpayer. This statement is also supported by Sifile et al. (2018) who explained that the e-billing system has a positive influence on taxpayer compliance. Based on these two studies it can be assumed that the positive perspective of the taxpayer on the e-billing application can sufficiently increase one's taxpayer compliance.

According to Undi et al. (2022) and Katchmar et al. (2021), taxpayers' use of technology, namely tax applications (e-filing and e-billing) has a positive impact on the perspective of taxpayers in considering the ease of a new technology, namely tax applications. Then the original sample value is quite large, namely from the influence of facilitating conditions, in this case, namely the role of the Tax Volunteer who helps taxpayers to report their taxes, which is sufficient to help taxpayers understand the use of tax applications. The benefits of the presence of tax volunteers are also explained by research from Sifile et al. (2018), which explains that the role of tax volunteers who assist in serving taxpayers regarding SPT reporting can certainly increase taxpayer compliance. This research is also supported by Katchmar et al. (2021), which explains that tax volunteers have a pretty good contribution in increasing one's participation in reporting their annual tax returns.

6. Conclusion

The results of this study have indicated that system quality has a positive effect on e-filing user satisfaction. Information quality has a positive effect on e-filing user satisfaction. Service quality has a positive effect on e-filing user satisfaction. This research indicates that first, the government is trying to improve service quality by prioritizing effectiveness, efficiency and transparency through e-government. Secondly, e-filing is a product of the e-government system created by the Directorate General of Taxes to increase effectiveness and efficiency in reporting SPT. Thirdly, system quality and service quality have a positive effect on e-filing user satisfaction. Finally, information quality affects e-filing user satisfaction, e-filing is intended for SPT reporting so that the e-filing website does not contain information that is up to date regarding tax regulations and policies. The information contained on the e-filing site is in the form of taxpayer data, a brief guide for filling out electronic forms and reports on SPTs that have been successfully reported. In this study, it only focuses on examining individual taxpayers, while there are two types of taxpayers, namely personal individual taxpayers and business entity taxpayers. Therefore, it cannot be compared in fulfilling its tax obligations, and this research only examines individual taxpayers, so the results cannot be generalized to taxpayers in other tax offices. For further research it would be better if it expanded the object of research by adding other variables such as perceived usefulness, technological knowledge to assess user satisfaction with e-filing and should also be able to cover a wider population such as individual taxpayers and business entity taxpayers. Finally, this research suggests for tax officials to provide regular counseling or outreach to taxpayers regarding tax regulations which are updated every year. For the Directorate General of Taxes, it would be better to continue to develop innovations, especially in the field of technology in order to improve the quality of service to taxpayers so that it is expected to create a better tax system.

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