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ANALYSIS OF TAXPAYER FACTORS ON THE USE OF BATAM CITY E-FILING

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ABSTRACT

The Directorate General of Taxes has carried out extensification efforts, one of which is by increasing the number of taxpayers while intensifying efforts by increasing tax revenues. Research is quantitative. Sampling using Slovin got 100 respondents. The Likert scale used. The results of this study use SPSS form 25. The convenience variable which is emphasized by the t-count value of 6.224 has exceeded 1.984 which is the t-table value at probability 0.05 and the significance value for the convenience variable is 0.000 does not exceed 0.05, the convenience variable has an effect significant to e-filing users. The security variable which is confirmed by the calculated t value of 2.442 has exceeded 1.984 which is the t table value at probability 0.05 and the significance value for the knowledge variable is 0.005 and does not reach 0.05. the security variable has a significant impact on the utilization of e-documenting. The information technology readiness variable which is confirmed by the t value of 6.597 has exceeded 1.988 which is the t table value at probability 0.05 and the significance value for the information technology readiness variable is 0.000 and does not reach 0.05, the information technology readiness variable has a significant influence on use of e-filing. Simultaneously give effect to the dependent variable. In other words, the variables of convenience, security and readiness of information technology have a huge impact all the while on the variable of needing to utilize e-documenting.

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1. INTRODUCTION

Tax is a source of income that is included in the state budget of revenues and expenditures. as much as 75% more money spent by the state comes from tax revenues. The government is very aggressive in publishing and socializing to the public the importance of paying taxes. In order to increase sources of state revenue through taxes, the Directorate General of Taxes has carried out extensification efforts, one of which is by increasing the number of taxpayers while intensifying efforts by increasing tax revenues. Previously, tax management was carried out manually which required a lot of time and paper, then it was developed using information systems and technology which aims to make it easier for taxpayers to report taxes. Guideline of the Chief General of Expenses Number Per-41/Pj/2015 concerning Security of Electronic Exchanges for Online Duty Administrations expresses that an electronic framework is a progression of electronic gadgets and strategies that capability to get ready, gather, process, break down, store, show, report, send, or potentially spread electronic data. In light of the data got by the scientists, it very well may be presumed that there is as yet an apathy toward citizens utilizing e-documenting. The citizen's advantage consider the utilization of e-recording is the view of comfort. But in practice there are many procedures for reporting by e-filing that make it difficult for the public to report taxes, people prefer to report taxes manually. In addition to the perceived convenience factor, the security factor for personal data in in the realization of the use of e-filing. e-filing application. The risk of personal data of taxpayers in Batam that can be used by certain individuals who can harm taxpayers. Security and confidentiality are what taxpayers want so that there is no risk of taxpayer data being misused. The next factor is the readiness of information technology, the low level of people reporting taxes using e-filing, namely the low internet connection in certain areas in the city of Batam, so there are still internet disturbances in the use of the e-filing system.

2. METHOD

This information is obtained directly from the distribution of questionnaires through Google Structure which will be given to 100 respondents and processed through the SPSS version 25 application. The data collection tool in this study used a questionnaire and after that it was tested through SPSS version 25. The Likert scale is a measurement scale that carried out in this study. Assessing the behavior, responses and insights of individuals or groups of people regarding social relationships requires a Likert scale. This Likert scale is often used to provide an assessment of something.

The population used in this study is taxpayers who report taxes at KPP Pratama Batam Utara. The amount is taken from information on the number of Taxpayers in 2020 as many as 346,894 Taxpayers. Researchers use non-probability sampling techniques to determine sampling, there is no sampling technique that provides equal opportunities for each component or population of the population to be selected, and the sampling technique used is purposive examining, namely sampling techniques on certain aspects (Sugiyono, 2008). 2019). Based on the above calculations, the sample in this study was 100 respondents.

3. RESULT AND DISCUSSION

3.1 Descriptive Test Results

Descriptive statistics provide an overview of descriptive statistical analysis. The following descriptive statistical results with the help of the SPSS V.25 computer program are presented in table 1:

Table 1. Descriptive Test Results

Statistics

		Kemudahan	Keamanan	Kesiapan Teknologi Informasi	Minat e-filing
N	Valid	100	100	100	100
	Missing	0	0	0	0
Mean		44,84	22,86	33,74	32,75
Std. Deviation		7,426	2,868	4,371	5,849
Minimum		1	1	1	1
Maximum		5	5	5	5
Sum		4484	2286	3374	3275

Enlightening Measurements Experimental outcomes, the creators can make sense of as follows, The quantity of perceptions in this study were 100 respondents. The comfort variable has a worth of something like 1 which truly intends that of all respondents who gave the most minimal evaluation of the straightforwardness with which the response is 1. The greatest worth is 5 which really intends that of the relative multitude of respondents who offered the most evaluation of the response to the accommodation is 5. The typical worth of accommodation is of 44.84 implies that the degree of comfort is high in light of the fact that on typical the respondents' responses are worth 44.84. While the standard deviation of 7.426 implies that the size of the spread of data from the comfort variable is 7.426 out of 100 respondents. The standard deviation esteem is more modest than the normal, and that implies that the exploration data is homogeneous.

The security variable has a worth of something like 1 which truly intends that of all respondents who offered the most reduced rating the response to security is 1. The greatest worth is 5 which intends that of all respondents who offered the most appraisal of the response to security is 5. The typical worth of safety is of 22.86 implies that the degree of safety is high on the grounds that on typical the respondents' responses are worth 22.86. While the standard deviation of 2.868 implies that the size of the spread of data from the security variable is 2.868 out of 100 respondents. The standard deviation esteem is more modest than the normal, and that implies that the exploration data is homogeneous.

The data innovation status variable has a worth of something like 1, and that intends that of all respondents who offered the least evaluation of the response to data innovation preparation, it is 1. 5. The typical worth of data innovation availability is 33.74, implying that the degree of data innovation preparation is high on the grounds that on typical the respondents' responses are 33.74. While the standard deviation of 4.371 implies that the size of the spread of data from the data innovation preparation variable

is 4.371 out of 100 respondents. The standard deviation esteem is more modest than the normal, and that implies that the examination data is homogeneous.

The variable interest in e-documenting has a worth of no less than 1 which truly intends that of all respondents who offered the most reduced appraisal the response to intrigue in e-recording is 1. reporting is 5. The typical worth of interest in e-reporting is 32.75, implying that the degree of data innovation availability is high in light of the fact that on typical the respondents' responses are 32.75. While the standard deviation of 5.849 implies that the size of the spread of data from the e-recording interest variable is 5.849 out of 100 respondents. The standard deviation esteem is more modest than the normal, and that implies that the exploration data is homogeneous.

3.2 Validity Test Results

The results of the validity test for the X1 variable or convenience can be seen in the following table:

Tabel 2. The results of the validity test for the X1 variable or convenience

Pernyataan	r hitung	r tabel	Keterangan
X1.1	0,562	0,1966	Valid
X1.2	0,727	0,1966	Valid
X1.3	0,648	0,1966	Valid
X1.4	0,660	0,1966	Valid
X1.5	0,709	0,1966	Valid
X1.6	0,598	0,1966	Valid
X1.7	0,675	0,1966	Valid
X1.8	0,516	0,1966	Valid
X1.9	0,722	0,1966	Valid
X1.10	0,349	0,1966	Valid
X1.11	0,485	0,1966	Valid
X1.12	0,613	0,1966	Valid

It can be seen that the Pearson Item Second correlation value or r count X1.1 is 0.562, X1.2 is 0.727, X1.3 is 0.648, X1.4 is 0.660, X1.5 is 0.709, X1.6 is 0.598, X1.7 of 0.675, X1.8 of 0.516, X1.9 of 0.722, X1.10 of 0.349, X1.11 of 0.485 and X1.12 of 0.613. Thus, it can be concluded that all statements in the convenience variable are substantial because the calculated r value is greater than the table r value.

Tabel 3. The results of the validity test in this study for the X2 or security

Pernyataan	r hitung	r tabel	Keterangan
X2.1	0,545	0,1966	Valid
X2.2	0,695	0,1966	Valid
X2.3	0,718	0,1966	Valid
X2.4	0,515	0,1966	Valid
X2.5	0,473	0,1966	Valid
X2.6	0,519	0,1966	Valid

Based on table 4.12, it can be seen that the Pearson Item Second correlation value or r count X2.1 is 0.545, X2.2 is 0.695, X2.3 is 0.718, X3.4 is 0.515, X2.5 is 0.473 and X2.6 is 0.519. Thus, it can be concluded that all statements in the security variable are valid because the calculated r value is greater than the table r value.

Tabel 4. The results of the validity test X3 variable or information technology readiness

Pernyataan	r hitung	r tabel	Keterangan
X3.1	0,389	0,1966	Valid
X3.2	0,544	0,1966	Valid
X3.3	0,566	0,1966	Valid
X3.4	0,485	0,1966	Valid
X3.5	0,646	0,1966	Valid
X3.6	0,582	0,1966	Valid

X3.7	0,552	0,1966	Valid
X3.8	0,472	0,1966	Valid
X3.9	0,501	0,1966	Valid

Based on table, it can be seen that the Pearson Item Second correlation value or r count X3.1 is 0.389, X3.2 is 0.544, X3.3 is 0.566, X3.4 is 0.485, X3.5 is 0.646, X3.6 is 0.582, X3.7 of 0.552, X3.8 of 0.472 and X3.9 of 0.501. Thus, it can be concluded that all statements in the information technology readiness variable are substantial because the calculated r value is greater than the r table value.

Tabel 5. The results of the validity test in this study for the Y variable or interest in e-filing

Pernyataan	r hitung	r tabel	Keterangan
Y.1	0,491	0,1966	Valid
Y.2	0,648	0,1966	Valid
Y.3	0,766	0,1966	Valid
Y.4	0,729	0,1966	Valid
Y.5	0,780	0,1966	Valid
Y.6	0,591	0,1966	Valid
Y.7	0,537	0,1966	Valid
Y.8	0,592	0,1966	Valid
Y.9	0,412	0,1966	Valid

Judging from the table above, it can be seen very well that the Pearson Second Item Connection Value or r calculated Y.1 is 0.491, Y.2 is 0.648, Y.3 is 0.766, Y.4 is 0.729, Y.5 is 0.780, Y. .6 is 0.591, Y.7 is 0.537, Y.8 is 0.592 and Y.9 is 0.412. Therefore, it tends to be assumed that all statements in the electronic documentation interest variable are valid on the grounds that the specified r value is more prominent than the table r value.

3.3 Reliability Test Results

Tabel 6. Reliability Test Results

Variabel	Item	*Cronbach Alpha*	Hasil
Kemudahan	12	0,842	Reliabel
Keamanan	6	0,699	Reliabel
Kesiapan Teknologi Informasi	9	0,670	Reliabel
Minat *E-filing*	9	0,723	Reliabel

Results Based on the dependency test in the table above, the Cronbach's alpha incentive for each variable has exceeded 0.60. Different convenience, security, availability of data innovation and interest in e-documenting with alpha (α) upsides of 0.842, 0.699, 0.670 and 0.723, respectively. Therefore, it may be reasonable that the attempted information was substantial and reliable so that further testing could be carried out.

3.4 Normality Test Results

The method used in this research is histogram regression residual analysis and P-Plot which shows the following results.

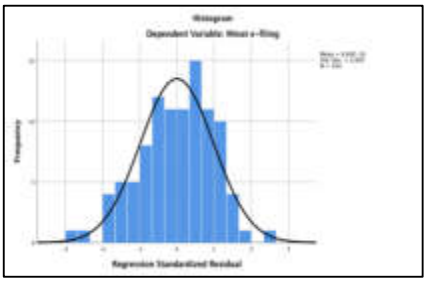

Figure 1. Histogram Regression Residual

Judging from the image above, it can be seen that there are examples or themes in the shape of a bell with infinity magnification on the right and left sides. In view of this clarification, it tends to be assumed that the information used is usually conveyed. The specialist also performs different tests to determine the fairness of the information using a probability plot as shown in the following figure :

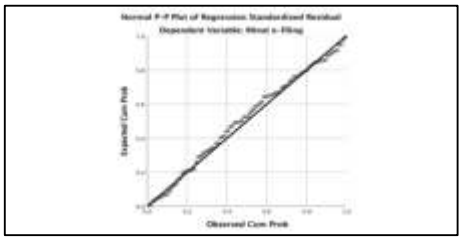

Figure 2. P-plot Regression

Seen in the picture above, it can be seen that the focus of information spreads around the corner to the corner line and provides the same heading by heeding the slashed line, so it tends to be reasonable that the p-plot has the usual means of transportation. . Based on the two figures depicted above, it is stated that the Relapse Relapse Histogram and P-Plot are thematic and usually disseminated.

In addition to testing in the graphic structure, there is also the Kolmogorov-Smirnov (K-S) test which will be used to obtain information regularity values by using measured investigations to produce more precise quality using the SPSS 25 application for handling information. Next are the results obtained after kolmogorv simirnov.

Tabel 7. Hasil Uji *Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test		
N		Unstandardized Residual
		100
Normal Parametersa, b	Mean	,0000000
	Std. Deviation	3,39108560
Most Extreme Differences	Absolute	,062
	Positive	,042
	Negative	-,062
Test Statistic		,062
Asymp. Sig. (2-tailed)		,200c,d

a Test distribution is Normal.
b Calculated from data.
c Lilliefors Significance Correction.
d This is a lower bound of the true significance.

Assuming the importance value is above 0.05, it tends to be stated that the information used is circulated regularly, although assuming that the importance value is below 0.05, it can be said that the information is not usually disseminated. Viewed from table 4.16, it can be seen that the audit information has an ordinary distribution because the importance value obtained is 0.200 and has exceeded the standard importance value of 0.05.

3.5 Multicollinearity Test Results

Tabel 8. Multicollinearity Test Results

Collinearity Statistics	
Variabel	**VIF**
Kemudahan	1,468
Keamanan	1,531
Kesiapan Teknologi Informasi	1,501

Given the consequences of multicollinearity testing, it can very well be considered that between the variables in the repeat model there is no multicollinearity because the VIF esteem, in light of everything, doesn't surpass a worth of 10, particularly convenience. with VIF 1,468, security with VIF 1,531 and data innovation status with VIF 1,501.

3.6 Heteroscedasticity Test Results

Researchers tested the heteroscedasticity test using the Glejser test. The following are the results of heteroscedasticity testing which are described in the following table.

Tabel 9. Glejser Test Results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7,298	1,824		4,001	,000
Kemudahan	-,002	,033	-,007	-,059	,953
Keamanan	-,026	,086	-,037	-,305	,761
Kesiapan Teknologi Informasi	-,116	,056	-,249	-2,074	,441

a Dependent Variable: REZ_ABS

Based on the test results above, experimental results tend to be obtained where the value of sig, simplicity is 0.953, safety value is 0.761 and data innovation preparation is 0.441 that each independent factor has an importance value that has exceeded the probability level. of 0.05 (5%) in other words the possibility of recurrence does not occur heteroscedasticity.

3.6 Multiple Linear Regression Analysis Test

Tabel 10. Multiple Linear Regression Test Results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,055	3,165		1,913	,059
Kemudahan	,351	,056	,446	6,224	,000
Keamanan	,066	,149	,032	2,442	,005
Kesiapan Teknologi Informasi	,638	,097	,477	6,579	,000

a Dependent Variable: Minat e-filing

Based on the results of data processing above, the multiple linear regression analysis test in this study can be arranged with the following formula:

$$\mathbf{Y = 6{,}055 + 0{,}351X_1 + 0{,}066X_2 +}$$

The recurrence conditions that have been planned above provide clarification as follows:

1. Consistency shows a value of 6.055, implying that the value of the importance of e-documenting is 6.055.
2. The comfort coefficient shows a value of 0.351, which means that assuming other independent factors have the same value or no progress and the comfort variable will be expanded by 1 or 1%, it will cause an increase of 0.351 or 35.1% for documentation purposes electronic.
3. The safety coefficient shows a value of 0.066 which means that assuming the other independent factors have the same value or no progress is made and the safety variable will be expanded by 1 or 1%, it will result in a 0.066 or 6.6% increase in interest in electronic recordings

4. The data innovation setup coefficient shows a value of 0.638, which means that if the other independent factors have the same value or there is no progress and the information variable will be expanded by 1 or 1%, it will result in an increase of 0.638 or 63.8% in citizen consistency.

3.7 t test results

Tabel 11. t test results

Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,055	3,165		1,913	,059
Kemudahan	,351	,056	,446	6,224	,000
Keamanan	,066	,149	,032	2,442	,005
Kesiapan Teknologi Informasi	,638	,097	,477	6,579	,000

Judging from the table of results of the t-test examination, the relapse test shows that the comfort variable (X1) has a tcount value of 6.224 with an importance level of 0.000. The value of t table is 1.98472 (see table t). The side effect of the convenience variable test shows that tcount > ttable is 6.224 > 1.98472 and sig-t < 0.000 < 0.05, and it implies that the speculation in this review rejects Ho and admits H1. Therefore, it is understandable that the H1 speculation "The view of comfort at a certain level equally affects the desire of residents to take advantage of e-recording in the city of Batam" is acknowledged.

Seen from the table of t-test results, the relapse test shows that the safety variable (X2) has a t-value of 2.442 with an importance level of 0.005. The value of t table is 1.98472 (see table t). The side effect of testing the safety variable shows that tcount > ttable is 2.442 > 1.98472 and sig-t < 0.005 < 0.05, and it implies that the speculation in this review rejects Ho and admits H2. Therefore, it can be well explained that the H2 speculation "Security affects people's desire to use e-documenting in Batam city" is acknowledged.

Seen from the table of t-test results, the relapse test shows that the data innovation preparation variable (X3) has a t-value of 6.597 with an importance level of 0.000. The value of t table is 1.98472 (see table t). The side effect of the data innovation status variable test shows that tcount > ttable is 6.597 > 1.98472 and sig-t < is 0.000 < 0.05, and it implies that the speculation in this review rejects Ho and admits H3. In this way it tends to be interpreted that the speculation H3 "Preparation of Data Innovation to some extent fundamentally affects the desire of citizens to use e-recording in Batam city" is recognized.

3.8 F Test Results

The following are the results obtained by researchers after conducting the F test, as follows:

Tabel 12. F Test Results

ANOVAa

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2248,303	3	749,434	63,196	,000b
Residual	1138,447	96	11,859		
Total	3386,750	99			

a Dependent Variable: Minat e-filing

b Predictors: (Constant), Kesiapan Teknologi Informasi, Kemudahan, Keamanan

In view of the F test information in the table over, the concurrent test is shown by the consequences of the Fcount estimation of 63.196 with an importance level of 0.000 which is underneath alpha 0.05. This implies that together the free factors of comfort, security and status of data innovation affect the ability of citizens to utilize e-recording. As well as utilizing the Sig esteem, different strategies can be demonstrated by looking at the worth of Fcount > Ftable, then the speculation is acknowledged. In table 4.22 over, the Fcount esteem is 63.196 while Ftable is 3.09 (see F table) so Fcount > Ftable.

In this manner it tends to be presumed that the factors of comfort, security and status of data innovation influence the ability of citizens to utilize e-documenting so the H3 speculation which states

"Impression of Simplicity, Security and Innovation Preparation all the while altogether affects the craving of citizens to utilize e-recording in Indonesia. Batam City" is acknowledged.

3.9 Results of the Coefficient of Determination Analysis (R2)

Tabel 13. Results of the Coefficient of Determination Analysis

Model Summaryb

R	R Square	Adjusted R Square	Std. Error of the Estimate
,815a	,664	,653	3,444

a Predictors: (Constant), Kesiapan Teknologi Informasi, Kemudahan, Keamanan
b Dependent Variable: Minat e-filing

Judging from the table information above, it tends to be found that the value of R Square (R2) is 0.664. It can be said that the factors of convenience, security, and data innovation status have an impact on e-documenting revenue with a level of 66.4%. While the remaining 33.6% is influenced by various factors that are not taken and tried by scientists.

4 CONCLUSION

The main speculation is to see whether the convenience variable affects the interest in using e-recording. The consequence of the tests that have been completed by scientists is that the t count with a value of 6,224 has exceeded 1,984 which is the t table value and the importance value of 0.000 does not exceed the value of 0.05. In addition, it is also observed that the positive value of the recurrence coefficient is 35.1%, and it implies that the response to the main speculation indicates that simplicity affects the interest in using "acknowledged" e-filing.

The next speculation is planning to examine whether security affects the use of e-recording. The consequence of the tests that have been completed by scientists is that the t-count with a value of 2.442 has exceeded 1.984 which is the t-table value and the importance value of 0.005 does not exceed the value of 0.05. In addition, it is also found that the relapse coefficient value is positive at 6.6%, and it implies that the response to subsequent speculation indicates that security affects the desire to use "recognized" e-filing.

The third speculation is planning to see whether the status of the preparation of data innovation affects the interest in using e-recording. As a result of the tests that have been carried out by scientists, it is found that the t count with a value of 6.597 has exceeded 1.984 which is the t table value and the importance value of 0.000 does not exceed the value of 0.05. In addition, it is also observed that the positive value of the recurrence coefficient is 63.8%, and it implies that the solution to the third speculation indicates that the preparation of data innovation significantly affects the desire to use "recognized" e-filing.

The fourth speculation plans to see whether the directness, security and innovation status of data have a major impact at the same time or mutually on interest in utilizing e-documenting. Based on the F test information in the table above, the synchronous test is indicated by the consequence of the Fcount calculation of 63,196 with an importance level of 0.000 which is below an alpha of 0.05. It is very possible to reason that the convenience, security and status of data innovation affect the residents' desire to use e-recording so that the H3 speculation arises which states "The view of Smoothness, Security and Innovation Preparation so far has fundamentally influenced the residents' desire to use e-filing in Batam City" get".

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