

## **Perception of Usefulness, Subjective Norms, and Perception of Behavioral Control on Interest in Using E-Filing with Attitude using E-Filing as Intervening Variables (Case Study at KPP Pratama Cimahi)**

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### **Abstract**

E-filing is one way of submitting the Annual Income Tax which is carried out online and through the internet community. By using e-filing, the submission of Annual SPT becomes simpler, faster, and safer. This research aims to analyze the variables of perceptions of usefulness, attitudes to use e-filing, subjective norms, and perceptions of behavioral control in interest to use e-filing. The research method used is descriptive and verification using a quantitative approach. Data analysis used path analysis using the AMOS 20 program. The unit of analysis in this study was individual taxpayers who were registered at KPP (Tax Office) Pratama Cimahi and who had reported their SPT using E-filing. The sampling technique used is Purposive Sampling. A total of 100 individual taxpayer respondents responded to the survey using a questionnaire. The results of the study prove that the components of perceived usefulness, attitudes towards the use of e-filing, subjective standards, and recognitions of behavioral control have a critical impact on intrigued in utilizing e-filing. Furthermore, perceived usefulness has a positive and significant effect on attitudes towards the use of e-filing.

**Keywords:** *Perceived of Usefulness, Subjective Norms, Behavioral Control, E-Filing.*



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### **INTRODUCTION**

In common, the paying of income tax is done by submitting them straightforwardly to the KPP/ *Kantor Pelayanan Pajak* (tax office) or by enrolled mail. With this framework, citizens must go straightforwardly to assess officer. The framework is additionally labor seriously, takes up a parcel of space, and moderates down benefit due to manual accommodation forms. Also, registry errors are more likely to occur. Several previous studies have discussed the factors that influence the use of taxpayers' electronic filing behavior. In Indonesia, similar research was conducted by Jimantoro and Tjondro (2014), Lingga et al (2021), Wirmie et al (2020), Susanto and Jimad (2019), and Lie and Sadjarto (2013). Meanwhile, Ullah et al (2021) and Tahala et al (2014) conducted research outside Indonesia.

The results of research by Shin Liao et al (2018), Susanto and Jimad (2019), Tahar et al (2020), Wirmie et al (2020), Lingga (2020) and Lingga et al (2021) state that perceived usefulness has a significant effect on interest in use of e-filing. However, Dyanrosi (2015) shows that perceived

usefulness has no significant effect on interest in using e-filing. Then according to research by Dyanrosi (2015), Lingga et al (2021), Ullah et al (2021) showed that attitude had a positive effect on interest in using e-filing.

In addition, previous research shows that interest in using e-filing is indirectly influenced by subjective norm indicators. Meanwhile, Ullah et al (2021), Lingga et al (2021) in their research show that subjective norms affect the interest in using e-filing. In addition, his previous research showed an inconsistency in the results of Ullah et al (2021) where the results of his research stated that the perception of behavioral control had a significant effect on the interest in using e-filing.

This research aims to analyze the variables that decide taxpayers deliberate to utilize electronic filing as a device of announcing charge returns. The development of this research model follows the planning theory approach (TPB) and technology acceptance model (TAM) to analyze subjective behavior, norms and controls, and the recognition of usefulness as a factor that can influence taxpayers to use an electronic filing system.

## **LITERATURE REVIEW**

### **Technology Acceptance Model (TAM)**

Technology Acceptance Model (TAM) delivered by Davis (1989) is an model of The Theory of Reasoned Movement (TRA) which is devoted to modeling consumer acceptance of information structures. The basic distinction between the TPB and TRA designs is the expansion of an component, or seen behavioral control. The motive of TAM is to provide an explanation for the determinants of acceptance of information- primarily based technology and give an explanation for the conduct of statistics generation users with a reasonably wide version of the user population (Wirmie et al, 2020).

### **Theory of Planned Behavior (TPB)**

Theory of Planned Behavior (TPB) states that people's behavior is rooted in their interest in behavior. The theory of planned behaviour is primarily based on the assumption that humans are rational beings who carry consequences/results from their movements earlier than taking sure actions/moves (Ajzen, 1991). The hypothesis of arranged behavior has 3 guidelines: states of mind, subjective standards, and seen behavioral control. TPB has a vital rule that the stronger the purpose for carrying out a movement, the more likely it is that the movement can be achieved (Ajzen, 1991; Lingga et al, 2021).

### **E-Filing**

Electronic filing (E-Filing) is a way of electronically submitting Notification Letters (SPT) and submission of Annual Tax Returns (SPT) for individual taxpayers by means of utilizing on line and real-time internet verbal exchange channels thru the internet site of the Directorate General (Rahayu, 2013: 132). The existence of a web tax reporting system due to the fact the manual tax device is tremendously complex and time-eating. Consequently, the online machine is predicted to be more effective and green in facilitating -manner conversation in the tax provider system (Rahman & Mayasari, 2015).

E-submitting is a computer system that may be used to help customers in finishing and re-submit the annual tax (Tahar et al, 2020). The following is a model to see the impact of attitudes, subjective norms, and perceived behavioral manage, perceived usefulness on taxpayers' intentions to apply e-submitting:

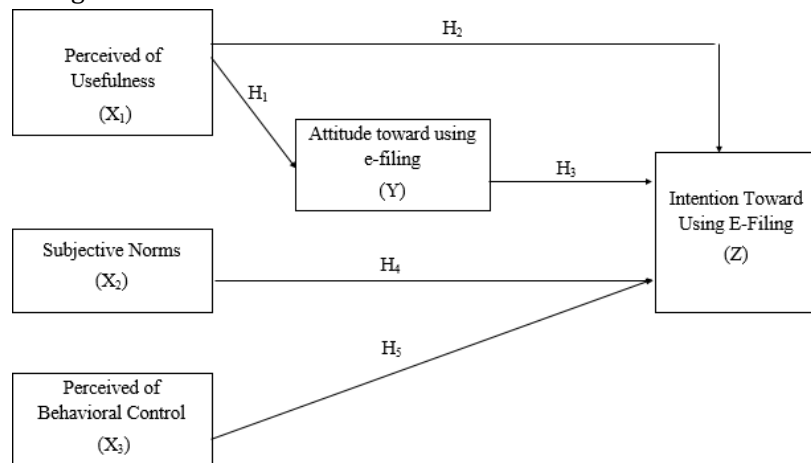


Figure 1. Thinking Framework

Based on the literatures above, following are the proposed hypotheses in this study:

- H<sub>1</sub> : Perceived of usefulness partially influences the attitude toward using e-filing.
- H<sub>2</sub> : Perceived of usefulness partially influences the intention toward using e-filing.
- H<sub>3</sub> : Attitude toward using e-filing usefulness partially influences the intention toward using e-filing.
- H<sub>4</sub> : Subjective norms partially influences the intention toward using e-filing.
- H<sub>5</sub> : Perceived of behavior control partially influences the intention toward using e-filing.

## RESEARCH METHODOLOGY

### Object and population

The object of this research is the usage of e-submitting system in KPP Pratama Cimahi, while the population is all person taxpayers registered at KPP Pratama Cimahi. The sampling approach on this research is purposive sampling with sample standards, namely individual taxpayers who're registered at KPP Pratama Cimahi and who have inform SPT using e-filing. The sample used is a hundred respondents who have used the e-filing system.

### Research Method

This research is descriptive research and use a quantitative approach. Data collection techniques used in this research are interview, questionnaire, observation, and a combination of

the three techniques above (Sugiyono, 2017). Data collection is done in 2 ways, particularly through primary information and secondary records. Essential information collection was carried out employing a survey strategy, specifically: aiming for unit perceptions where the conveyance of surveys in this think about was carried out by a link (google docs).

Moreover, a legitimacy test is carried out to decide the appropriateness of the instrument created to degree certain concepts agreeing to estimate within the address (Sugiyono, 2017:172). Then, a reliability test was conducted to determine the accuracy and consistency of the measurement on subjective norm variables, perceived behavioral control, perceived usefulness, and interest in using e-filing (Sugiyono, 2017: 3).

### Validity

Table 1. Validity

Questionnaire	Item Statement	r <sub>count</sub>	Information
Perceived usefulness	PK 1	0,898	Valid
	PK 2	0,817	Valid
	PK 3	0,870	Valid
	PK 4	0,883	Valid
	PK 5	0,741	Valid
	PK 6	0,916	Valid
Attitude toward using E-Filing	SP 1	0,443	Valid
	SP 2	0,662	Valid
	SP 3	0,711	Valid
Norm Subjectives	NS 1	0,750	Valid
	NS 2	0,810	Valid
	NS 3	0,789	Valid
Perceived behavioral control	KP 1	0,535	Valid
	KP 2	0,615	Valid
	KP 3	0,460	Valid
	KP 4	0,603	Valid
	KP 5	0,474	Valid
	KP 6	0,393	Valid
	KP 7	0,654	Valid
	KP 8	0,620	Valid

Intention toward using e-filing	MPE 1	0,762	Valid
	MPE 2	0,838	Valid
	MPE 3	0,830	Valid
	MPE 4	0,852	Valid
	MPE 5	0,708	Valid

In table 1, it can be seen that the correlation coefficient ( $r_{count}$ ) in each statement item is greater than 0.30. The results of this test indicate that all statement items are valid and can be used in the next analysis.

### Reliability

**Table 2. Reliability**

Questionnaire	Cronbach's Alpha	Critical Value	Description
Perceived usefulness	0.935	0.70	Reliable
Attitude toward using E-Filing	0.797	0.70	Reliable
Norm Subjectives	0.895	0.70	Reliable
Perceived behavioral control	0.852	0.70	Reliable
Intention toward using e-filing	0.952	0.70	Reliable

In table 2 it can be seen that the unwavering quality esteem of the five investigate factors is more noteworthy than the basic esteem of 0.70. The results of this test indicate that the questionnaire used to measure the five variables has given consistent results.

### Data Analysis Method

In this study, the expository strategy utilized is path analysis. According to Sugiyono (2017:46) path analysis examines the auxiliary causal relationship of the free variable to the subordinate variable by considering the complexity of the model. The research used path analysis method with the aim of testing the causal relationship between perceptions of usefulness, usage attitudes, subjective norms, perceptions of behavioral control, and the interest in using electronic filing.

## RESULTS

### Profile of Respondents

Respondents are man or woman taxpayers who use the e-submitting system at KPP Pratama Cimahi. The range of samples become a hundred people, of which 53 % have been men. Furthermore, 64% of respondents have been taxpayers which much less than 1 year. However, 24% have used e-filing for extra than 2 years in tax reporting. The closing 12% have used e-submitting for 1-2 years in tax reporting.

### Descriptive

Descriptive analysis is used to enrich the discussion, through descriptive analysis will be known how the condition of the variables being studied. Descriptive investigation can be done by measuring central side effects and inconstancy. Moreover the central indication measures incorporate the cruel, middle, and mode, whereas the inconstancy incorporates the run of scores and standard deviations (Cooper & Schindler, 2014). In this study, the cruel and standard deviation are utilized to portray the condition of each variable.

**Table 3. Descriptive Statistics**

Variable	Statistics				
	PK	SP	NS	KP	MPE
Mean	22.96	10.13	10.11	26.89	19.36
Std. Deviation	4.6	2.68	2.68	5.73	3.60
Minimum	9.00	3.00	3.00	8.00	10.00
Maximum	30.00	15.00	15.00	40.00	25.00

The measurement of attitudes towards the use of e-filing (SP) uses 3 indicators. Responses from 100 respondents obtained an average score of 10.13. Measurement of subjective norm (NS) uses 3 indicators. Responses from 100 respondents obtained an average score of 10.11.

The measurement of perceived behavioral control (KP) uses 8 indicators. Responses from 100 respondents obtained an average score of 26.89. The measurement of perceived usefulness (PK) uses 6 indicators. Responses from 100 respondents obtained an average score of 22.96.

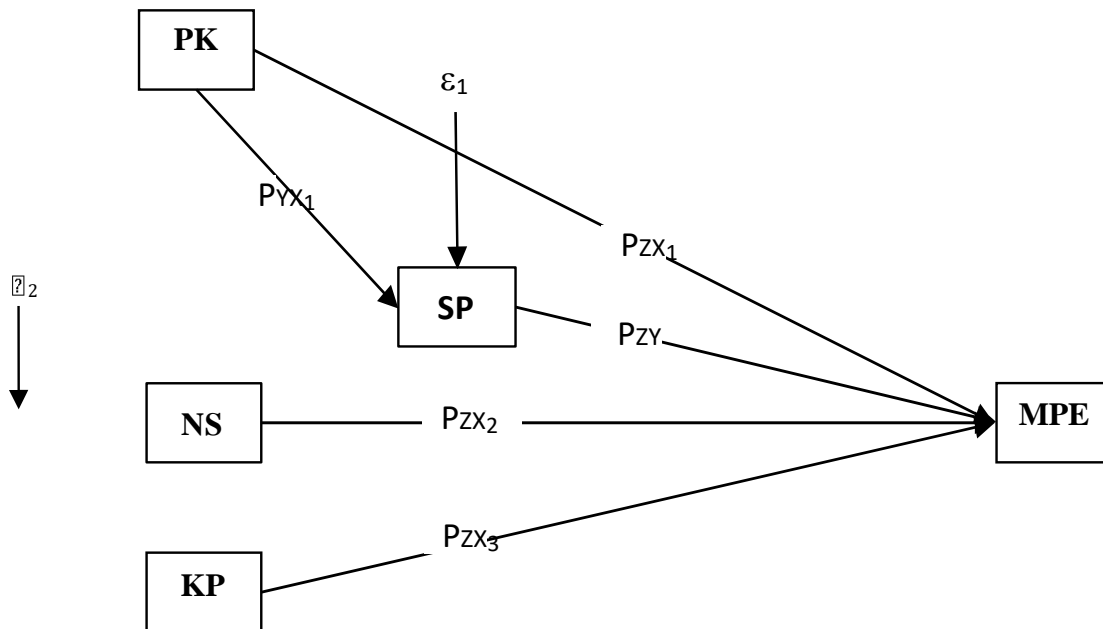
The measurement of interest in using e-filing (MPE) uses 5 indicators. Responses from 100 respondents obtained an average score of 19.36. that the interest in using e-filing for individual taxpayers at KPP Pratama Cimahi is already high.

**Path Analysis Model**

Table 4. Path Coefficient of Each variable

Structure	Path	Coefficient	CR	P-value	R Square
First	PK => SP	0.000	0.501	0.251	0,251
			5.761		
SP	=> MPE	0.154	2.262	0.024	0,655
	=> MPE	3.111	0.184	0.002	0,655
	KP => MPE	0.267	4.521	0.000	
	PK => MPE	0.652	9.567	0.000	

Thru the cost of R rectangular it could be seen that the perceived of usefulness (PK) has an influence of 25.1% on the mindset of using e-filing (SP) by individual taxpayers at KPP Pratama Cimahi. Then the attitude of using e-filing (SP), subjective norm (NS), perceived behavioral manage (KP) and perceived usefulness (PK) simultaneously gave an effect of 65.5% on the interest in using e-filing. Visually, the direction diagram of the impartial variable on the interest in the usage of e-filing may be described as follows.



**Figure 2. Path Analysis**

**Normality**

Normality check pursuits to decide whether the records of every variable is usually distributed or not, the data normality take a look at is wanted for the use of parametric records together with direction analysis.

**Table 5. Data Normality Test**

	SP	NS	KP	PK
NS	0,559*			
KP	0,553*	0,559*		
PK	0,503*	0,380*	0,455*	
MPE	0,622*	0,568*	0,639*	0,784*

The critical ratio value  $> 5$  practically means that the sample data is not normally distributed. Because the value of the critical ratio of the five variables is less than 5, it can be concluded that the data of the five variables has met the assumption of normality.

## Correlation

**Table 6. Correlation Analysis**

Variable	min	max	skew	c.r.	kurtosis	c.r.
KP	8,000	40,000	-,161	-,658	,908	1,854
NS	3,000	15,000	-,341	-1,393	,156	,319
PK	9,000	30,000	-,470	-1,920	,010	,021
SP	3,000	15,000	-,529	-2,158	,467	,953
MPE	10,000	25,000	-,183	-,745	-,412	-,842
Multivariate					14,469	8,647

Based on table 6, it can be seen that the correlation between perceived usefulness and interest in using e-filing is positive at 0.784. The correlation between attitudes towards using e-filing with interest in using e-filing is positive at 0.622, meaning that attitudes toward using e-filing have a strong relationship with interest in using e-filing. Then the correlation between subjective norms for the use of e-filing and interest in using e-filing is positive at 0.568, meaning that the subjective norms for using e-filing have a fairly strong relationship with interest in using e-filing. Furthermore, the correlation between perceived behavioral control and interest in using e-filing is positive at 0.639, meaning that perceived behavioral control has a strong relationship with interest in using e-filing.

## Hypothesis Testing



### **1. The Influence of Perceived Usefulness on Attitudes Toward Using e-filing**

- Ho :  $X1X4 = 0$  Perception of usability does not affect the attitudes toward using e- filing on individual taxpayers at KPP Pratama Cimahi
- Ha :  $X1X4 \neq 0$  The perception of usefulness partially affects the attitudes toward using e-filing on individual taxpayers at KPP Pratama Cimahi

It can be seen from table 4 above that the critical ratio (5.761) the effect of perceived usefulness on the attitude of using e-filing is greater than  $t_{table}$  (1.64), and the probability value (0.000) is less than 0.1. The comes of this test show that perceived usefulness has a significant effect on the attitude of individual taxpayers at KPP Pratama Cimahi in using e-filing.

### **2. The Effect of Perceived Usefulness on Intention toward using e-filing**

- Ho :  $YX4 = 0$  Perception of usability does not affect the Intention toward using e- filing on individual taxpayers at KPP Pratama Cimahi
- Ha :  $YX4 \neq 0$  The perception of usefulness partially affects the Intention toward using e-filing on individual taxpayers at KPP Pratama Cimahi

It can be seen from table 4 above, the critical ratio ratio of the impact of seen convenience on intrigued in utilizing e-filing (9.567) is greater than  $t_{table}$  (1.64), and the probability value (0.000) is less than 0.1. The comes about of this test show that seen convenience incorporates a critical impact on the intrigued individual taxpayers in utilizing e-filing at KPP Pratama Cimahi.

### **3. The Influence of attitudes toward using e-filing on Intention toward using e-filing**

- Ho :  $YX1 = 0$  The attitudes toward using e-filing does not affect the intention toward using e-filing on individual taxpayers at KPP Pratama Cimahi
- Ha :  $YX1 \neq 0$  The attitudes toward using e-filing affects the intention toward using e-filing on individual taxpayers at KPP Pratama Cimahi

It can be seen in table 4 that the influence of the attitude of using e-filing on the interest in using e-filing (2.262) is greater than  $t_{table}$  (1.64) and the probability value (0.024) is much less than 0.1. Because the probability value is less than 0.1, at an error rate of 10% it is decided to accept Ha. The comes about of this test demonstrate that there is a significant effect of the attitude of using e-filing on the interest in using e-filing on individual taxpayers at KPP Pratama Cimahi.

### **4. The Influence of Subjective Norms on Intention toward using e-filing**

- Ho : YX2 = 0      Subjective norms have no effect on the intention toward using e-filing on individual taxpayers at KPP Pratama Cimahi
- Ha : YX2 = 0      Subjective norms affect the intention toward using e-filing on individual taxpayers at KPP Pratama Cimahi

It can be seen in desk four that the critical ratio cost of the influence of subjective norms on the interest in using e-filing (3.111) is greater than  $t_{table}$  (1.64) and the probability value (0.002) is less than 0.1. The comes of this test indicate that there is a significant effect of the norm subjective interest in the use of e-filing on individual taxpayers at KPP Pratama Cimahi.

#### **5. Effect of Behavioral Control Perception on Intention toward using e-filing**

- Ho : YX3 = 0      Behavioral control perceptions have no effect on the intention toward using e-filing on individual taxpayers at KPP Pratama Cimahi.
- Ha : YX3 = 0      Perceptions of behavioral control affect the Intention toward using e- filing on individual taxpayers at KPP Pratama Cimahi.

It can be seen in table 4 that the basic proportion esteem of the seen impact of behavioral control on the intrigued in utilizing e-filing (4.521) is more prominent than  $t_{table}$  (1.64) and the likelihood esteem (0.000) is less than 0.1. Since the likelihood esteem is less than 0.1, the comes about of this test demonstrate that theres's a critical impact of seen behavioral control on the intrigued in ulitizing e-filing on individual taxpayers at KPP Pratama Cimahi.

#### **CONCLUSION AND FURTHER RESEARCH**

Perceptions of usefulness, attitudes towards the utilize of e-filing, subjective standards, discernments of behavioral control, and positive impact on intrigued in utilizing e-filing on individual taxpayers at KPP Pratama Cimahi. At that point the discernment of value contains a positive impact on the state of mind of utilizing e-filing on individual taxpayers at KPP Pratama Cimahi.

Based on the results, it shows it appears that the intrigued in utilizing e-filing is affected by perceptions of usefulness, attitudes towards using e-filing, subjective standards, and discernments of behavioral control. Hence DGT needs to continue re-evaluating the level of effectiveness of using e-filing in arrange to meet the expectations of taxpayers, from the attitude of use, subjective norms, behavior control and its usefulness so that it will influence taxpayers to use e-filing.

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