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The Impact Of Technology Acceptance Model (TAM) On The Intentity Of E-Filing Users Individual Taxpayers Tax Services Office (KPP) Pratama Medan Timur

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Abstract

This research aims to analyze the impact of the factors included in the Technology Acceptance Model (TAM) on the intensity of use of the e-Filing application by individual taxpayers at the East Medan Pratama Tax Service Office (KPP). Using an associative research approach, this research measures the association between Perceived Usefulness (X1), Perceived Ease (X2), and Perceived Information Technology Readiness (X3) on Intention to Use (Y) of the e-Filing application. A pre-survey of 30 taxpayers in Medan City showed a low perception of the usefulness, convenience and readiness of information technology related to e-Filing, which was reflected in the majority's low intention to use it. The research sample consisted of 380 respondents and used multiple regression analysis to predict the intensity of e-Filing use based on these three variables. The results of the analysis show that Perceived Usefulness, Perceived Ease, and Perceived Information Technology Readiness each have a positive and significant influence on Intention to Use. Overall, these three variables also have a positive and significant effect on the intention to use e-Filing. These results indicate that increasing the perception of usefulness, convenience and readiness of information technology can increase the intention to use the e-Filing application among taxpayers. This research suggests the need for increased education and training to increase perceptions of usefulness and ease of use, as well as information technology readiness among users. In addition, further research is recommended to add other variables of accounting concentration, such as level of financial literacy or experience using accounting technology, to provide more comprehensive insight into the factors that influence the adoption of e-Filing technology.

Keywords: Perception of Usefulness, Perception of Ease, and Perception of Information Technology Readiness, towards Intention to Use the e-Filing application

I. Introduction

A. Background

The use of information technology in tax management and reporting has become an unavoidable necessity in this digital era. The Directorate General of Taxes (DJP) introduced the e-Filing system to make it easier for individual taxpayers to fill in and report taxes electronically via an online platform. At the East Medan Pratama Tax Service Office (KPP), the implementation of e-Filing is expected to bring significant benefits, such as time efficiency, data accuracy and ease of access. However, the success of this implementation does not only depend on the system itself, but also on the level of acceptance and adoption by individual taxpayers. The Directorate General of Taxes has modernized tax administration through the use of various e-systems such as E-Payment, E-Counseling, E -Registration, E-Filing, e-SPT, and E-Mapping. E-Filing allows taxpayers to report taxes electronically, reducing manual processes and speeding up the delivery of documents such as SPT without having to come to the tax office, hopefully saving costs and time.

The Technology Acceptance Model (TAM) is a framework used to understand the factors that influence the acceptance and use of technology. TAM, developed by Fred Davis in 1989, focuses on two main variables: Perceived Ease of Use and Perceived Usefulness. These two variables influence users' intentions to accept and use technology, which ultimately influences users' actual behavior, such as intensity of use. This research focuses on the acceptance and use of e-Filing in Medan City, especially in East Medan. Initial observation results show that many taxpayers do not use or are aware of e-Filing, with the number of taxpayers reporting SPT using e-Filing still relatively low. Several factors influence the low interest of taxpayers in using e-Filing including perceived usefulness, perceived convenience, and perceived readiness of information technology.

Pre-survey of 30 taxpayers showed, Perception of Usefulness: Only 36.7% of respondents felt that e-Filing was useful, and 36.7% felt the process was fast.. Perception of Ease: 46.7% of respondents felt e-Filing was quite easy to use, and 60.0% felt the process was simple . Perception of Information Technology Readiness: 26.7% of respondents felt they had sufficient technology readiness, while 66.7% felt they had sufficient technology skills. Intention to Use: 40.0% of respondents have the intention to use e-Filing, and 46.7% plan to use it in the future. This research aims to identify and analyze the impact of the factors included in TAM on the intensity of use of e-Filing by individual taxpayers at KPP Pratama Medan Timur. The following is the problem formulation in this research:

a. Does Perception of Usefulness have a positive and significant effect on Intention to Use in the use of the Individual Taxpayer e-Filing application at KPP Pratama Medan Timur?

b. Does Perception of Convenience have a positive and significant effect on Intention to Use in the use of the Individual Taxpayer e-Filing application at KPP Pratama Medan Timur?
c. Does Perception of Information Technology Readiness have a positive and significant effect on Intention to Use in the use of the Individual Taxpayer e-Filing application at KPP Pratama Medan Timur?
d. Do Perceptions of Usefulness, Perceptions of Convenience, and Perceptions of Information Technology Readiness have a positive and significant effect on Intention to Use in the use of the e-Filing application for Individual Taxpayers at KPP Pratama Medan Timur?

With a deeper understanding of the factors that influence the acceptance and use of e-Filing, this research is expected to provide a clearer view of the effectiveness of the implementation of this technology and assist KPP Pratama Medan Timur in identifying areas that need to be improved to increase the adoption of e-Filing

B. Theoretical Foundation

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was developed from the Theory of Reasoned Action (TRA) by Davis in 1986 to understand the level of user acceptance of information technology. This model includes two main factors: attitude towards behavior and subjective norms. TAM is used to explain the factors that influence the acceptance of information technology with a focus on perceived usefulness and ease of use. This model helps predict user acceptance of technology, such as in research on the use of individual taxpayers' e-Filing applications (Matondang & Setyabudhi, 2022, p.24; Lizkayundari & Kwarto, 2018).

Figure 2.1 shows a graphical representation of the Technology Acceptance Model (TAM) with its respective dimensions and indicators. It is important to consider the specific context as well as other variables that may influence technology acceptance when applying this model.

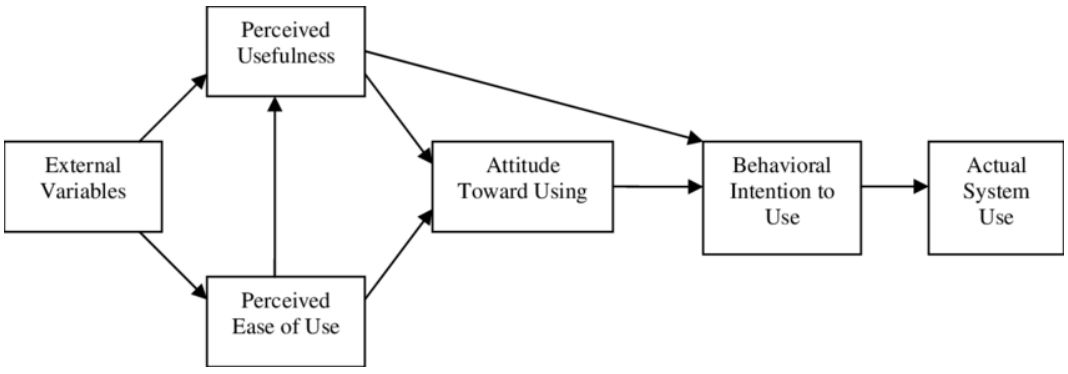

Figure 2.1 Technology Acceptance Model (TAM).

Perceived Usefulness (Perceived Usefulness)

Perceived usability is a user's subjective ability to estimate that using a particular application system will improve its performance (Ibrahim et al., 2018). This factor explains the reasons users adopt information systems, with indicators such as working faster, improving work performance, increasing productivity, making work easier, and providing benefits (Nuriadini & Hadiprajitno, 2022; Silva, 2015).

The following are indicators of perceived usefulness according to Ibrahim et al (2017), namely 1) Work faster. 2) Improve work performance, 3) Increase productivity. 4) Effectiveness, 5) Ease of use, and 6) Usability

Perceived Ease of Use (Perceived Ease of Use)

Perceived ease of use is the extent to which users perceive that a particular technology or computer system is easy to use. Indicators include ease of learning, control, understanding, flexibility, ease of becoming skilled, and ease of operation (Matondang & Setyabudhi, 2022, p.85; p.104-105).

A clearer definition and indicator of perceived ease of use has been provided by Matondang & Setyabudhi (2022, p.104-105) who explain as follows. 1) Easy to learn/understand (Ease of learn), 2) Can be controlled (Controllable), 3) Clear and understandable (Clear and understandable), 4) Flexibility (Flexible), 5) Easy to become skilled/proficient (Easy to become skillful), 6) Easy to operate/use (Easy to use)

Perception of Information Technology Readiness

This perception reflects the user's readiness to adopt information technology, including confidence in technical support, understanding of technological resources, and general readiness to face change (Santi & Erdani, 2021, p.77; Purwanti & Lakasito, 2021). According to Santi & Erdani (2021, p.89) the following indicators of Information Technology Readiness Perception are:

1) Confidence in Technical Support

Users trust that adequate technical support will be available in the face of technical obstacles or problems.

2) Understanding of Technology Resources

Users have a good understanding of the technological resources required to use a system or application.

3) General Readiness to Face Change

Users feel mentally and emotionally prepared to face the changes associated with the adoption of information technology.

Behavioral Intention to Use

User behavioral interest or Behavioral Intention to Use is a person's tendency to continue using technology. This is influenced by the user's attitude towards the technology and motivation to use it. Indicators include the addition of supporting software, motivation to continue using, and the intention to motivate other users (Davis & Granić, 2016; Andika & Yasa, 2020). Several indicators according to Davis & Granić (2016). related to intention to use involves:

1) Addition of supporting software and applications

Users have the desire to add supporting software and applications to maximize the experience of using technology.

2) Motivation and enthusiasm to keep using

Users have high motivation and enthusiasm to continue using the technology, perhaps because of the benefits obtained or the satisfaction they feel.

3) The intention is to motivate other users to also use it

Users have the intention to influence or motivate other people to also use the technology, either through recommendations or sharing positive experiences.

According to Ghozali (2016, p.28) that a conceptual framework is a framework that can be in narrative or graphic form which has the aim of showing key variables or describing a construction from the assumed relationships that exist between the variables to be studied and researched. The following conceptual framework in this research is:

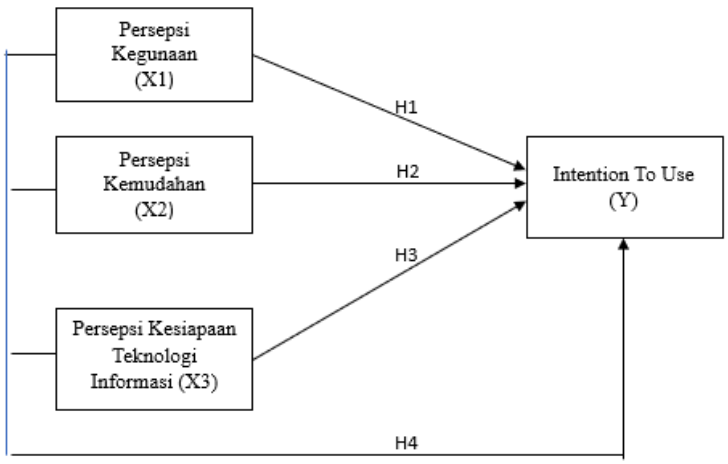

Figure 2.2 Conceptual Framework

The following hypotheses in this research are

a. H1 Perception of Usefulness has a positive and significant effect on Intention to Use in the use of the E-Filing application for Individual Taxpayers at the Pratama East Medan Tax Service Office (KPP).
b. H2 Perception of Convenience has a positive and significant effect on Intention to Use in the use of the Individual Taxpayer E-Filing application at the East Medan Pratama Tax Service Office (KPP)?
c. H3 Perception of Information Technology Readiness has a positive and significant effect on Intention to Use the use of E-Filing for Individual Taxpayers at the Pratama East Medan Tax Service Office (KPP)?
d. H4 Perceived Usefulness, Perceived Ease, and Perceived Readiness of Information Technology have a positive and significant effect on Intention to Use in the use of the E-Filing application for Individual Taxpayers at the Pratama East Medan Tax Service Office (KPP).

II. RESEARCH METHODS

This research is associative research that measures the association between the variables: Perception of Usefulness (X1), Perception of Ease (X2), and Perception of Information Technology Readiness (X3), as well as their influence on Intention to Use (Y) in using the Compulsory e-Filing application Personal Tax at KPP Pratama Medan Timur (Sugiyono, 2016, p.26). The research was conducted at the North Sumatra DJP Regional Office Building from January to March 2024. The research population was 7,828 Individual Taxpayers at the East Medan Pratama KPP. Samples were taken using the Non Probability Sampling technique with the Slovin formula:

$n = \frac{N}{1 + Ne^2}$ With a population of 7,828 and an error tolerance of 0.05, a sample of 380 people was obtained. Below is a description of the operational variables of this research

Table 3.1
Operational Variables

No	Variable	Operational Definition	Variable Indicator	Scale measuring
1.	Intention To Use (Y)	Behavioral Intention to Use is defined as a person's desire to continue carrying out a certain behavior, in this case, continuing to use a technology (Davis et al, 2023)	1. Supporting Applications 2. Spirit of Use 3. Intent to motivate other users (Davis et al, 2009)	Likert
2.	Perceived Usefulness (X1)	Perceived usability is a user's subjective ability to estimate that using a particular application system will improve its performance in an organizational context. (Ibrahim, 2017)	1. Work faster 2. Improve the performance 3. Increase productivity 4. Effectiveness 5. Convenience 6. Utility (Ibrahim, 2017	Likert
3	Perception of Convenience	Perceived ease of use is an increase in individual confidence in using certain information	1. Easy to understand 2. Controllable 3. Clear 4. Flexibility	

No	Variable	Operational Definition	Variable Indicator	Scale measuring
	(X2)	technology that is considered useful (Matondang, N., & Setyabudhi, 2022)	5. Easy to Advanced 6. Easy to operate (Matondang, N., & Setyabudhi, 2022)	
3.	Perception of Information Technology Readiness (X3)	Perception of Information Technology Readiness isthe extent to which users consider themselves technically ready and have the readiness to adopt and use a technology or information system. (Santi, 2021)	1. Technical support confidence 2. Understanding of technological resources 3. Readiness to face change (Santi, 2021)	Likert

This research uses primary data obtained through questionnaires and secondary data from research journals, theoretical literature, and publications from KPP Pratama Medan Timur. A Likert scale with five levels was used for assessment. Data analysis was carried out with SPSS 22 using descriptive statistical analysis, validity test (product moment correlation), reliability test (Cronbach's Alpha), and classical assumptions (normality test, multicollinearity test, and heteroscedasticity test). Multiple regression analysis is used to predict fluctuations in the dependent variable with the equation: $Y=a+b1X1+b2X2+b3X3+e$. The coefficient of determination R^2 measures how well the regression line fits the actual data. Hypothesis testing includes:

a. Simultaneous Significance Test (F Test): Testing the joint influence of independent variables on Intention to Use.
b. Significance Test of Partial Influence (t Test): Testing the influence of each independent variable separately on Intention to Use.

III. DISCUSSION RESULT

A. Research Results

The variables Perceived Usefulness, Perceived Ease, Perceived Information Technology Readiness, and Intention To Use show significant variations with distributions tending to be normal and fluctuations indicated by standard deviation. The results of descriptive analysis of the data, namely four variables, can be seen in the following table.

Table 3.1
Statistical Description Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistics	Statistics	Statistics	Statistics	Std. Error	Statistics
Perception_Usability_X1	380	9	30	22.15	,267	5,208
Perception_Ease_X2	380	10	30	22.18	,273	5,321
Perception_Readiness_Information_Technology_X3	380	11	30	22.39	,214	4,164
Intention_ToUse_Y	380	12	30	22.83	,231	4,506
Valid N (listwise)	380					

The results of the research validity and reliability tests show that all variables have reliable and valid instruments. All items in the variables Perceived Usefulness, Perceived Ease, Perceived Information Technology Readiness, and Intention To Use have Cronbach's Alpha if Item Deleted > 0.6, and the overall Cronbach's Alpha values are 0.886, 0.874, 0.697, and 0.686, respectively. Thus, the data collected from these variables can be considered valid and reliable enough to be used in this research.

Kolmogorov-Smirnov test 3.2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		380
Normal Parameters, b	Mean	.0000000
	Std. Deviation	4.02046325
Most Extreme Differences	Absolute	,168
	Positive	.136
	Negative	-.168
Statistical Tests		,468
Asymp. Sig. (2-tailed)		.805c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

The data normality test was carried out using regression, the Kolmogorov-Smirnov test to evaluate whether the data was normally distributed. There are two main criteria for interpreting normality test results with the Kolmogorov-Smirnov Test. First, if the Asymp sig value is > 0.05, the data is normally distributed. Second, if the Asymp sig value is <0.5, the data is not normal. In the results table, the Asymp. Sig. (2-tailed) of 0.805 is above the significance value (0.05).

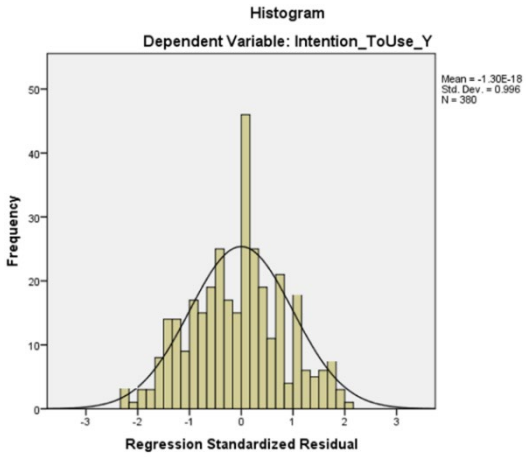

Figure 3.1 Histogram

Based on the previous provisions, this shows that the residual variable is normally distributed, this can be indicated by the symmetrical and bell-like shape of the curve in the previous histogram image 3.1. To ensure the normality of the data, a Normality Probability Plot graph is used. The results of this graph provide a visual image that supports the conclusion that the data as a whole follows a normal distribution.

The heteroscedasticity test assesses whether there are differences in residual variance between observations in the regression model. Testing was carried out using a visual method using a scatterplot. Points that spread randomly and do not form a particular pattern around the Y axis indicate the absence of heteroscedasticity. This means that the regression model can be used to predict Intention to Use based on Perceived Usefulness, Perceived Ease, and Perceived Information Technology Readiness.

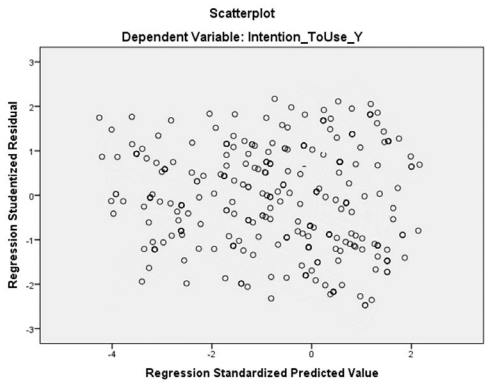

Figure 4.2 Scatterplot Heteroscedasticity Test.

A good regression model does not contain symptoms of multicollinearity, namely the occurrence of near perfect correlation between independent variables. The multicollinearity test is seen from the VIF (Variance Inflated Factor) and Tolerance values. If the VIF value is > 10, there are symptoms of multicollinearity. The results show that all independent variables have a VIF value of less than 10: Perceived Usefulness (3.261), Perceived Ease (3.651), and Perceived Information Technology Readiness (3.110), which indicates the absence of multicollinearity. In addition, the Tolerance value for all variables is more than 0.1: Perceived Usefulness (0.307), Perceived Ease (0.274), and Perceived Information Technology Readiness (0.322), which means there is no indication of multicollinearity.

Table 3.3
Multiple Regression Analysis

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,569	1,137		12,815	,000
	Perception_Usability_X1	,528	,062	,333	6,396	,000
	Perception_Ease_X2	,446	,054	227	5,990	,000
	Perception_Readiness_Information_Technology_X3	,783	,088	,523	8,914	,000

a. Dependent Variable: Intention_ToUse_Y

Based on Table 4.16, the multiple linear regression equation model is:

$$Y = 14.569 + 0.528 + 0.446 + 0.783$$

a. Constant ($\beta = 14.569$): Intention to Use is estimated at 14.569 when Perception of Usefulness, Perception of Ease, and Perception of Information Technology Readiness are zero.
b. Coefficient of Perception of Usefulness (X1, $\beta 1 = 0.528$): Every one unit increase in Perception of Usefulness increases Intention to Use by 0.528 units, indicating a significant positive effect.
c. Coefficient of Perceived Convenience (X2, $\beta 2 = 0.446$): Every one unit increase in Perceived Convenience increases Intention to Use by 0.446 units, indicating a significant positive influence.
d. Information Technology Readiness Perception Coefficient (X3, $\beta 3 = 0.783$): Every one unit increase in Information Technology Readiness Perception increases Intention to Use by 0.783 units, showing a significant positive effect.

From the results of multiple regression analysis, Perception of Usefulness, Perception of Ease, and Perception of Information Technology Readiness all have a positive and significant impact on Intention to Use.

Table 3.4
Coefficient of Determination Test Results

Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.952a	,804	,798	3,036

a. Predictors: (Constant), Perceived_Readiness_Information_Technology_X3, Perceived_Usability_X1, Perceived_Ease_X2

b. Dependent Variable: Intention_ToUse_Y

Based on table 3.4, the Adjusted R Square value of 0.896 shows a very close relationship between the independent variables (Perception of Usefulness, Perception of Ease, and Perception of Information Technology Readiness) and the dependent variable (Intention to Use). The Adjusted R Square value of 0.798 or 79.8% indicates that 79.8% of the variability in Intention to Use can be explained by the variables of this study, while the remaining 20.2% is influenced by other factors not studied.

Table 3.5
F Test Test Results

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1570.352	3	523,451	32,127	,000b
	Residual	6126.203	376	16,293		
	Total	7696.555	379			

a. Dependent Variable: Intention_ToUse_Y

b. Predictors: (Constant), Perceived_Readiness_Information_Technology_X3, Perceived_Usability_X1, Perceived_Ease_X2

Based on the ANOVA analysis in the table, the calculated F value is 32.127 with a significance level (Sig.) 0.000. Because F count > F table (32.127 > 2.63) and significance < 5% (0.000 < 0.05), this shows that Perception of Usefulness, Perception of Ease, and Perception of Technology Readiness have a positive and significant influence on Intention to Use in use. Individual Taxpayer e-Filing application at KPP Pratama Medan Timur. Thus, the fourth hypothesis is accepted, which means Ho is rejected and Ha is accepted.

Table 3.6
Test Results t Test

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,569	1,137		12,815	,000

Perception_Usability_X1	,528	,062	,333	6,396	,000
Perception_Ease_X2	,446	,054	227	5,990	,000
Perception_Readiness_Information_Technology_X3	,783	,088	,523	8,914	,000

a. Dependent Variable: Intention_ToUse_Y

The following is an interpretation of table 3.6 of the t test results

a. The calculated t value for the Perception of Usefulness variable is 6.396, greater than the t table of 1.97, with a significance value of 0.00 <0.05. This means that H0 is rejected, so Perception of Usefulness has a positive and significant influence on Intention to Use in the use of the Individual Taxpayer e-Filing application at KPP Pratama Medan Timur. The first hypothesis is accepted.
b. The calculated t value for the Perceived Ease variable is 5.990, greater than the t table of 1.97, with a significance value of 0.00 < 0.05. This means that H0 is rejected, so Perception of Ease has a positive and significant influence on Intention to Use in the use of the Individual Taxpayer e-Filing application at KPP Pratama Medan Timur. The second hypothesis is accepted.
c. The calculated t value for the Information Technology Readiness Perception variable is 8.914, greater than the t table of 1.97, with a significance value of 0.00 < 0.05. This means that H0 is rejected, so that Perception of Information Technology Readiness has a positive and significant influence on Intention to Use in the use of the Individual Taxpayer e-Filing application at KPP Pratama Medan Timur. The third hypothesis is accepted

B. Discussion

a. The Influence of Perceived Usefulness on Intention to Use

Research shows that Perception of Usefulness has a positive and significant influence on Intention to Use in using the e-Filing application at KPP Pratama Medan Timur. The calculated t value (6.396) is greater than the t table (1.97) with a significance of 0.00 < 0.05, so the first hypothesis is accepted. This is consistent with the research of Andika & Yasa (2020) and the Technology Acceptance Model (TAM) theory, which emphasizes that perceived usefulness is a key factor in technology adoption. Increasing the perceived usefulness of the e-Filing application can increase its use.

b. The Influence of Perceived Convenience on Intention to Use

The findings show that Perception of Convenience has a positive and significant influence on Intention to Use the e-Filing application at KPP Pratama Medan Timur. The calculated t value (5.990) is greater than the t table (1.97) with a significance of 0.00 < 0.05, so the second hypothesis is accepted. This is in accordance with the theory that perceived ease of use of technology increases individual trust. This finding is consistent with previous research by Lizkayan & Kwarto (2018).

c The Influence of Perceived Information Technology Readiness on Intention to Use

The research results show that Perception of Information Technology Readiness has a positive and significant influence on Intention to Use the e-Filing application at KPP Pratama Medan Timur. The calculated t value (8.914) is greater than the t table (1.97) with a significance of 0.00 < 0.05, so the third hypothesis is accepted. This is in line with TAM, which suggests that perceived technology readiness reflects the extent to which users are technically ready to adopt technology. This research supports the findings of Daryatno (2017).

d. The Influence of Perceived Usefulness, Convenience, and Readiness of Information Technology on Intention to Use

ANOVA analysis shows that Perception of Usefulness, Perception of Convenience, and Perception of Information Technology Readiness have a positive and significant influence on Intention to Use the e-Filing application at KPP Pratama Medan Timur. The calculated F value (32.127) is greater than the F table (2.63) with a significance of 0.000 < 0.05, so the fourth hypothesis is accepted. These results are consistent with previous research by Daryatno (2017) and Andika & Yasa (2020), which found that these three variables jointly influence users' intentions to use the e-Filing application. This discussion supports the importance of perceived usefulness, convenience, and technology readiness in increasing the adoption of e-Filing applications.

IV. CONCLUSIONS & RECOMMENDATIONS

The following conclusions from this research can be seen as follows:

a. Perception of Usefulness has a positive and significant effect on Intention to Use in the use of the Individual Taxpayer E-Filing application at the Pratama East Medan Tax Service Office (KPP).
b. Perception of Convenience has a positive and significant effect on Intention to Use in the use of the Individual Taxpayer E-Filing application at the Pratama East Medan Tax Service Office (KPP).
c. Perception of Information Technology Readiness has a positive and significant effect on the Intention to Use of Individual Taxpayers' use of E-Filing at the Pratama East Medan Tax Service Office (KPP).
d. Perception of Usefulness, Perception of Convenience, and Perception of Information Technology Readiness have a positive and significant effect on Intention to Use in the use of the E-Filing application for Individual Taxpayers at the Pratama East Medan Tax Service Office (KPP).

Further suggestions for this research are:

a. Further Research on User Perceptions
   Institutions can conduct further and in-depth surveys and interviews with individual taxpayers at the Pratama East Medan Tax Service Office (KPP) to gain a deeper understanding of the factors that influence their perceptions of the E-Filing application. The information obtained from this research can help

in designing strategies to improve user perceptions of the application's usefulness, convenience and information technology readiness.

b. Training and Education
   Hold training and education programs for taxpayers regarding the benefits and how to use the E-Filing application. By increasing their understanding of the usability, convenience and information technology readiness of the application, it is hoped that they can increase interest and intensity of use.
c. Improved User Experience (UX)
   Evaluate the user interface of the E-Filing application to ensure that the application is easy to use and meets user needs. Good UX development can help increase the perceived usability and ease of use of an application, thereby increasing users' intention to actively use it.
d. The final suggestion for further research is to consider adding variables from the accounting concentration area, such as financial literacy level variables or experience using technology in an accounting context. This can provide additional insight into the factors that influence users' intention to use the E-Filing application, as well as help among taxpayers.

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