

The Performance of Service, System, and Technology of E-filing Product on the Enthusiasm of People at Police Science College in Jakarta

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ABSTRACT

Directorate General of Taxes (DGT) is one of Indonesia's financial institutions, collecting its primary source of tax revenues from individuals, companies and institutions. The DGT must provide an excellent performance indicated by the tax revenue improvement. One of the phenomenal products provided by DGT is E-Filing (electronic filing). In this study, the influence of E-Filing was investigated to figure out its performance in servicing and providing a good system and information. The primary data was obtained by distributing questionnaires to Police Science College in Jakarta, Indonesia. The significant effects of the quality of service, system, and information of E-Filing were analysed by the DeLone and McLean model. The result was used as a reference for DGT to determine the level of enthusiasm of people in Police Science College regarding the E-Filing product.

Keywords: Directorate General of Taxes; E-Filing; Police Science College Jakarta; DeLone and McLean Model.

1. INTRODUCTION

Recently, the quality of service becomes one of the successful performance indicators for most companies and institutions. Such indicators of performance also include the quality of the system and information. During the current pandemic of Covid-19, companies and institutions must be ready to compete to improve their performance in many uncommon ways. Their stakeholders will leave the companies that can not provide excellent service, system, and information. The Directorate General of Taxes (DGT) is one of public institutions in Indonesia assigned for servicing the citizen in the financial sector. The DGT has an essential role in contributing its revenue to Indonesia from taxes. More than 80% revenue of the Indonesian State Budget (APBN) comes from tax (www.kemenkeu.go.id).

The tax collecting system conducted by DGT in Indonesia looks more conventional comparing to the neighbour countries such as in Singapore and Malaysia. Almost every year, the tax offices in Indonesia are always overcrowded filled by the

human sea. The taxpayers must come to the tax office for reporting the tax and manually fulfil the form in the hard file. Compared to the neighbour countries, the hard file form had not been used since a long time ago. They have developed a system for reporting the tax electronically and can be accessed anywhere. The DGT has begun the electronic system, namely E-Filing, for reporting the tax since 2010. However, it was not implemented optimally. Many taxpayers do not fully understand for reporting the tax electronically, and they are still comfortable to conventionally report the tax by filling in the form in the hard file.

In 2015, the DGT attempted to push all government agencies, including government colleges, to employ the E-Filing. It has been regulated by the circular letter of the Minister of Administrative Reform and Bureaucratic Reform (Menpan RB) number 8 the year of 2015 which stated that all of the state civil apparatus must report the tax electronically by utilising the E-Filing no later than March 31st. In contrast, the E-Filing was still optional for the other taxpayers. They could still report the tax by coming to the tax office and writing the form in the hard file. The E-Filing was still not implemented fully for all people in Indonesia until 2020 due to pandemic of Covid-19. Following the health protocol, social distancing must be applied everywhere, including in the tax office. The DGT has appealed to all taxpayer to employ the E-Filing for reporting the tax. The E-Filing can be accessed anywhere and anytime using the internet access through the DJP online website. In order to measure the E-Filing product use maximally, several indicators must be considered by DGT. Information technology gives many advantages to businesses, particularly for managing data and process (Chaveesuk and Hongsuwan, 2017). It has been reported by Arista (2016), Chen (2014), Hidayat (2017), and Widyadinanta & Toly (2014) that E-Filing has been implemented widely in many countries, and several indicators such as quality of service, system, and information are used as indicators to measure its performance (Azmi & Kamarulzaman, 2010). An excellent service, system, and information of E-Filing would encourage the taxpayers and make them get accustomed to reporting tax in detail. The effects of these indicators are not only for the taxpayers but also for the related institutions. According to DeLone and McLean (2003), the overall benefits are summarised into a benefit called net benefit.

In this investigation, the quality of the service, system and information of E-Filing was investigated to figure out the enthusiasm of taxpayers who fulfilled the tax return (SPT) form of 1770 S at Police Science College in Jakarta, Indonesia. The Delone and Mclean model was applied to evaluate the performance of those indicators.

2. LITERATURE REVIEW

2.1 Tax Return and E-Filing

According to the Constitution of general provisions and taxation article 1 point 11, tax return (SPT) is a letter that taxpayers use to report the calculation and payment of taxes, tax objects and non-tax objects, and assets and liabilities. For the individual taxpayer, the individual SPT is classified into two types based on income. The individual income up to 60 million uses SPT Form 1770 SS (revenue up to 60 million) and the individual income more than 60 million uses SPT Form 1770 S.

The definition of E-Filing following the Director-General of Taxes Regulation Number PER-1 / PJ / 2014 is a method of submitting SPT electronically in real-time via the website of the Directorate General of Taxes (www.pajak.go.id) or the application services or Application Service Provider (ASP). Real-time means taxpayers can report SPT via the internet anywhere and anytime, and at the same time, the DGT can check and validate the SPT data (Nurhayati & Hidayat, 2019).

Arista has previously conducted the related investigation of the E-filing system (2016). Arista found that user satisfaction of E-filing was influenced positively and significantly by system quality and quality of information. The positive and significant effect on user satisfaction resulted in an impact on the taxpayer individually. Chen (2014) presents the research results that system quality, information quality and service quality have a positive and significant effect on users and satisfaction. Hidayati et al., (2017) with the research title of “Analysis of the Effect of Quality and System Quality on User Satisfaction of the E-Filing System”, shows that the quality of information systems has a positive and significant effect on user satisfaction of the E-Filing system, information quality has a positive and significant effect on satisfaction. Research conducted by Saputro (2017) with the title of “Analysis of the Success of Tax E-Filing Using the Updated Delone & Mclean Information System Success Model”, shows the results that system quality has a positive and significant effect on both usage and user satisfaction, information quality has a positive and significant impact. The use of the E-Filing system has a positive and significant effect on net benefits, and user satisfaction positively affects net benefits. Another research conducted by Widyadinata and Toly (2014) entitled “The Effect of System Quality, Information Quality, Timeliness, and Confidentiality on Taxpayer Satisfaction of E-Filing Users”, shows that system quality, information quality, and confidentiality have a positive and significant effect on the satisfaction of taxpayers of E-Filing users who were registered at KPP Pratama Surabaya Rungkut. However, punctuality did not have a positive and significant effect on taxpayers’ satisfaction who were E-Filing users registered at KPP Pratama Surabaya Rungkut.

2.2 DeLone & McLean Model

There are four theories commonly used to evaluate information system performance, namely The Technology Acceptance Model (TAM), The DeLone and McLean IS success model (D&M IS Success Model), The End User Computing Satisfaction Model (EUCS), and The Task-Technology Fit Model (TTF). For the DeLone and McLean model or known as D&M IS Success (1992), the dimensions of success are interrelated. System quality and information quality are significant predictors of user satisfaction. User satisfaction is a significant predictor for the intended use and personal impact. The individual impact affects organizational impact.

D&M IS Success (2003) has several indicators to measure its success; (1) service quality dimension, net benefits, and the intention to use dimension. Net Benefits are used to show the impact on performance, whether positive or negative. According to Petter & McLean (2009), measurement performance can be the organizational performance, work practices, and perceived usefulness. Also, Petter et al., (2013) state that net benefits can be defined as improving decision-making, market efficiency, consumer welfare, productivity, sales, profit, cost reduction, job creation, and economic development.

2.3 Hypothesis Development

2.3.1 The Influence of Quality Service, System, and Information to Use

According to Hartono (2005), information quality is defined as the quality measurement of the information system output. The quality of E-Filing information is related to the output values, benefits, and relevance of the information generated by the system users. This definition follows the success theory of the information system model from DeLone and McLean used in this study. DeLone and McLean state that an information system's success can be represented by the qualitative characteristics of the system quality and the quality of the output in the form of information produced by information quality. Furthermore, information quality can give a significant impact on individuals (Hartono, 2005). System quality is used to measure information technology systems (DeLone and McLean, 2003). DGT E-Filing also provides features, system performance, good user interface. The excellent quality of information from the E-Filing system and the satisfied users will influence users' attitudes. Service quality carried out by DGT is very important in the effort to optimize the country's revenue from taxes. Service quality such as quick responsiveness, assurance, empathy, and following up will affect E-Filing. The taxpayers will obey to report the SPT in every year. Based on the description above, the research hypothesis can be formulated as follows.

H1: The use is influenced positively and significantly by information quality

H2: The use is influenced positively and significantly by system quality

H3: The use is influenced positively and significantly by service quality

2.3.2 The Influence of Quality Service, System, and Information on the User Satisfaction

The dimension of information quality has been reported as a key to the end-user satisfaction instrument (Maulidi, 2016). Information quality is only measured as a user satisfaction component since it is not used as a unique idea. DeLone and McLane (2003) show that if an information system can provide quality information, users will feel satisfied with the obtained information. If the users perceive a good quality system, they will feel satisfied and employ the system annually. In this study, the research hypothesis based on the previous investigation is formulated as follows.

H4: User satisfaction is influenced positively and significantly by information quality

H5: User satisfaction is influenced positively and significantly by system quality

H6: User satisfaction is influenced positively and significantly by service quality

2.3.3 The Influence of Use and User Satisfaction on the Net Benefits

According to the DGT, information use is defined as the responsibility of all taxpayers to report SPT annually through the E-Filing. DeLone and McLean (2003) state that user satisfaction is considered as a function of perceived usefulness, information quality, service quality, and system quality. User satisfaction is essential for the acceptance and success of information systems. If someone is satisfied with the information system, they will feel safe and comfortable using it. The higher the user satisfaction level with the information system, the higher the net benefits for users. In this study, the research hypothesis based on the previous investigation is formulated as follows.

H7: Net benefit is influenced positively and significantly by use

H8: Net benefits is influenced positively and significantly by user satisfaction

3. RESEARCH METHOD

In this study, the sample used is individual taxpayers who work in Police Science Colleges and report SPT 1770 S using E-Filing. This study adopts the modified DeLone and McLean success model which has six latent variables as follows.

1. IQ = information quality

2. SQ = system quality
3. SVQ = service quality
4. U = use
5. US = user satisfaction
6. NB = net benefits

This study uses Smart Partial Least Square (PLS) software to analyse the data. The research model based on the hypothesis development is shown in figure 1.

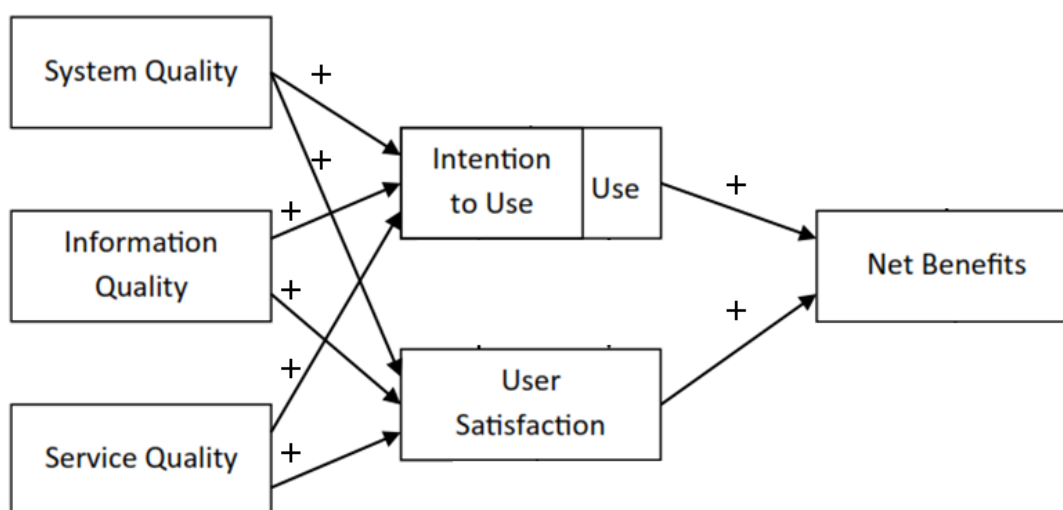


Figure 1. Research model using DeLone & McLean model

4. DATA ANALYSIS

4.1 Outer Model Test

The outer model test was conducted to determine the relationship between latent variables and their indicators. This test was to determine the relation between each indicator relates and its latent variable. The outer model test was divided into four, namely convergent validity test, reliability test, average variance extracted (ave) test value, and discriminant validity test.

4.1.1 Convergent Validity test

The convergent validity test was calculated by SmartPLS listed in table 1. The test shows that all of the latent variables perform a valid loading factor value. All of the latent variables are above 0,50.

4.1.2 Reliability Test

Table 2 shows the reliability test result for all of the latent variables. It has been reported by Hartono & Abdillah (2017) that the Chronbach's Alpha dan Composite Reliability values must be more than 0,70 for the confirmatory study, and the value between 0,60 and 0,70 is still be allowed for the exploratory study. The values for

latent variables in table 2 are above 0,70 both for Chronbach's Alpha dan Composite Reliability. These values indicate a high consistency and stability of applied instruments. All of the determined latent variables are suitable as a measurement instrument, and all of the questions are relevant and have excellent reliability.

Table 1. The convergent validity result for all latent variables

Outer Loadings

Matrix	Information Quality	Net Benefits	Service Quality	System Quality	Use	User Satisfaction
IQ1	0.879					
IQ2	0.729					
IQ3	0.912					
IQ4	0.907					
NB1		0.889				
NB2		0.837				
NB3		0.828				
NB4		0.820				
SQ1				0.624		
SQ2				0.664		
SQ3				0.828		
SQ4				0.854		
SVQ1			0.856			
SVQ2			0.892			
SVQ3			0.751			
U1					0.731	
U2					0.824	
U3					0.891	
US1						0.773
US2						0.825
US3						0.792

4.1.3 Average Variance Extracted (AVE) Test

The AVE tests were conducted to determine the variance value of all of the latent variables. It has been reported by Haryono (2017) that the AVE value must be above 0,50 to become valid. Table 2 shows the AVE value obtained by SmartPLS all are more than 0,50. It can be concluded that the convergent validity for all of the latent variables is valid. All of the latent variables can explain an average of more than half the variance of the indicators.

Table 2. The reliability and AVE results for all latent variables

Construct Reliability and Validity

Matrix	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Information Quality	0.880	0.893	0.918	0.740
Net Benefits	0.866	0.873	0.908	0.712
Service Quality	0.780	0.789	0.873	0.697
System Quality	0.769	0.821	0.834	0.561
Use	0.749	0.755	0.858	0.669
User Satisfaction	0.714	0.721	0.839	0.635

4.1.4 Discriminant Validity Test

Discriminant validity test shows that the latent construct predicts whether the value of the construct is better than the value of other constructs by looking at the construct correlation value on the cross-loadings. From the output, it can be seen that all indicators have a correlation coefficient that is greater with each of its variables compared to the correlation coefficient value of the indicator with other variables. Thus, it can be concluded that each indicator in the block is the compiler of the variable or construct in the column. Based on the results obtained, it can be seen that the AVE root value of each variable is higher and some are lower than the correlation value between these variables and other variables in the model. With this, it can be said that according to the test with AVE roots, this model does not have good discriminant validity.

4.2. Inner Model Test

The inner model test was conducted by doing several tests such as *R-Square*, Effect Size (f^2), Predictive Relevance (Q^2), and Goodness of Fit Index (GoF). The *R-Square* result shows that the value for net benefits, use, and user satisfaction are more than 0,50. This value indicates that there is a good correlation between the variables. Table 5 shows the f^2 test result. The high value of f^2 is shown to correlate IQ to Use, IQ to User Satisfaction, and NB to US. The Predictive relevance test is conducted to examine the capability of the model prediction. Based on the calculation, the value of Q^2 value in this investigation is 0,987. This model has good predictive relevance since the Q^2 value is more than 0. According to Ghazali dan Latan (2015), the value GoF is classified into 0,10 (GoF small), 0,25 (GoF medium), and 0,36 (GoF large). The value of GoF for the current model is 0,709, and this value is classified as GoF large.

Table 3. Discriminant validity result

Discriminant Validity

	Information Quality	Net Benefits	Service Quality	System Quality	Use	User Satisfaction
IQ1	0.879	0.591	0.626	0.154	0.667	0.784
IQ2	0.729	0.600	0.357	0.344	0.542	0.689
IQ3	0.912	0.733	0.436	0.365	0.739	0.791
IQ4	0.907	0.709	0.568	0.439	0.749	0.882
NB1	0.682	0.889	0.433	0.409	0.592	0.669
NB2	0.622	0.837	0.370	0.395	0.627	0.632
NB3	0.724	0.828	0.537	0.433	0.609	0.823
NB4	0.536	0.820	0.521	0.510	0.587	0.576
SQ1	0.220	0.160	0.134	0.624	0.049	0.146
SQ2	0.276	0.278	0.205	0.664	0.447	0.223
SQ3	0.080	0.191	0.547	0.828	0.257	0.085
SQ4	0.401	0.603	0.780	0.854	0.574	0.397
SVQ1	0.599	0.442	0.856	0.464	0.585	0.579
SVQ2	0.494	0.434	0.892	0.691	0.588	0.439
SVQ3	0.346	0.520	0.751	0.511	0.575	0.377
U1	0.616	0.634	0.291	0.346	0.731	0.615
U2	0.675	0.578	0.682	0.410	0.824	0.601
U3	0.646	0.552	0.712	0.633	0.891	0.664
US1	0.600	0.663	0.446	0.314	0.636	0.773
US2	0.870	0.649	0.486	0.152	0.650	0.825
US3	0.702	0.633	0.413	0.396	0.545	0.792

	Information Quality	Net Benefits	Service Quality	System Quality	Use	User Satisfaction
Information Quality	0.860					
Net Benefits	0.767	0.844				
Service Quality	0.583	0.554	0.835			
System Quality	0.381	0.516	0.662	0.749		
Use	0.790	0.716	0.697	0.572	0.818	
User Satisfaction	0.918	0.811	0.564	0.351	0.766	0.797

Table 4. R-square test result

Matrix	R Square	R Square Adjusted
Net Benefits	0.680	0.672
Use	0.732	0.721
User Satisfaction	0.845	0.839

Table 5. Effect Size (f^2) test result

Matrix	f Square	Information Quality	Net Benefits	Service Quality	System Quality	Use	User Satisfaction
Information Quality						0.835	3.397
Net Benefits							
Service Quality						0.082	0.012
System Quality						0.085	0.004
Use			0.068				
User Satisfaction			0.521				

4.3 Hypothesis Test Result

The significant influence between the independent and the dependent variables was determined by evaluating the path coefficients. The path coefficients show the parameter coefficient and *t*-statistical significance value. The significance of the estimated parameters can provide information about the relationship among the latent variables. The limit for rejecting and accepting the proposed hypothesis based on the probability value of 0.05. The estimated output for testing the structural model is listed in table 6.

Table 6. Estimated output for testing the structural model

Path Coefficients

Mean, STDEV, T-Values, P-Values	Confidence Intervals	Confidence Intervals Bias Corrected	Samples	Copy to Clipboa	
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O /STDEV)	P Values
Information Quality -> Use	0.583	0.591	0.087	6.661	0.000
Information Quality -> User Satisfaction	0.893	0.893	0.048	18.683	0.000
Service Quality -> Use	0.224	0.203	0.106	2.108	0.036
Service Quality -> User Satisfaction	0.064	0.065	0.112	0.574	0.566
System Quality -> Use	0.201	0.219	0.119	1.697	0.090
System Quality -> User Satisfaction	-0.031	-0.031	0.102	0.308	0.758
Use -> Net Benefits	0.229	0.215	0.124	1.847	0.065
User Satisfaction -> Net Benefits	0.636	0.651	0.120	5.294	0.000

According to the table 6, the correlation among the latent variables is explained as follows.

1. Information Quality has a positive and significant effect on Use. This can be seen from the path coefficient output obtained by the value of $t_{count} > t_{table}$ ($6.661 > 1.96$).
2. System Quality does no effect on Use. This can be seen from the Path Coefficient output obtained by the value of $t_{coun} < t_{table}$ ($1.697 < 1.96$).
3. Service Quality has a positive effect on Use. This can be seen from the Path Coefficient output, which shows the value of $t_{count} > t_{table}$ ($2.108 > 1.96$).
4. Information Quality has a positive and significant effect on User Satisfaction. This can be seen from the Path Coefficient output, which shows the value of $t_{count} > t_{table}$ ($18.683 > 1.96$) or P values < 0.05 ($0.000 < 0.05$).
5. System Quality does not have any effect on User Satisfaction. This can be seen from the Path Coefficient output obtained by the value of $t_{coun} < t_{table}$ ($0.308 < 1.96$).
6. Service Quality does not have any effect on User Satisfaction. This is seen from the Path Coefficient output obtained by the value of $t_{coun} < t_{table}$ ($0.574 < 1.96$).
7. Use does not have any effect on Net Benefits. This can be seen from the Path Coefficient output obtained by the value of $t_{coun} < t_{table}$ ($1,847 < 1.96$).
8. User Satisfaction has a positive and significant effect on Net Benefits. This can be seen from the Path Coefficient output obtained by the value of $t_{count} > t_{table}$ ($5,294 > 1.96$).

4.4 Discussion

The first hypothesis (H1) shows that information quality has a positive and significant effect on use. These results indicate that the information presented by E-Filing is complete and easy to understand, which is an indicator of the quality of information. It is also successful to influence the intensity level of E-Filing service usage, which is an indicator of usage. Thus, it can be concluded that the more complete and more straightforward the quality of E-Filing service information, the more successful is the intensity of the use of E-Filing services by taxpayers who report their annual individual tax return (SPT).

The second hypothesis (H2) is declared unsupported for system quality does not have any effect on use. The E-Filing quality system is considered easy to learn but does not influence the intensity of using E-Filing services when viewed from a usage construct perspective. Ease of learning E-Filing services, but use doesn't do it. This is because respondents only use the E-Filing service once a year so that they tend to forget how to use it.

The third hypothesis (H3) shows positive and significant results. Thus, it can be concluded that the Directorate General of Taxes has an IT team that is adept at solving problems in E-Filing services. It can be seen how Directorate General of Taxes has a good response in overcoming problems in E-Filing services. The Directorate General of Taxes provides focused and sincere services. Hence, the interests of users of E-Filing services influence the level of success of the intensity of E-Filing service sites for taxpayers.

The fourth hypothesis (H4), information quality presents positive and significant results on user satisfaction. Indicators of the quality of E-Filing information presented in a comprehensive and easy-to-understand manner are declared successful in influencing user satisfaction as represented by E-Filing satisfaction indicators, the desire to use E-Filing in the future, the information presented by E-Filing uses a suitable format.

The fifth hypothesis (H5) shows that system quality has a negative and insignificant effect on user satisfaction. This research concludes that it is necessary to improve the level of response, the level of difficulty in using and the level of reliability of E-Filing services so that taxpayers will benefit from satisfaction in using E-Filing at a later date.

The sixth hypothesis (H6), service quality has a positive but not significant effect on user satisfaction. The results of this study explain that the Directorate General of Taxes has an IT team that is adept at solving problems in E-Filing services and has a good response in overcoming problems that occur in E-Filing services. It also provides services that focus and sincerity on users' interests of E-Filing services which affect the level of success of user satisfaction as represented by indicators of E-Filing satisfaction. Moreover, the desire to use E-Filing in the future and the information presented by E-Filing is presented in a suitable format.

The seventh hypothesis (H7), use has a positive but not significant effect on net benefits. Taxpayers' assumptions about the use indicator that says E-Filing accelerates taxpayers' work in reporting SPT using E-Filing still needs to be refined again with complaints from taxpayers who think they are still not motivated to use E-Filing services. It might be due to the intensity factor of using E-Filing, which is only once a year. Thus, it becomes an obstacle in assessing the significant level of E-Filing service usage.

The eighth hypothesis (H8), user satisfaction has a positive and significant effect on net benefits. User satisfaction indicators, namely the level of success of user satisfaction as represented by indicators of E-Filing satisfaction, the desire to use E-Filing in the future, and the information presented by E-Filing are presented in an excellent format accelerating the work in completing obligations as taxpayers. In this

case, E-Filing assessments are more effective in annual SPT reporting, and E-Filing services are considered to save annual SPT reporting costs. Therefore, it can be concluded that user satisfaction is considered successful on the net benefits.

5. CONCLUSION

Four hypotheses show positive and significant results seen from the T statistic results on the inner model test. Therefore, taxpayers are enthusiastic in using E-Filing, and all hypotheses show a positive direction.

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