Volume 6 Issue 3 (2023) Pages 120 - 135
YUME : Journal of Management
ISSN : 2614-851X (Online)

E-Government Usage: Taxpayers' Determining Factors in Using The E-Filing Application in Dumai City

Dedy Afrizal ✉ , Riski Ikbal Saputra[2], Deby Ilyanzah[3]
[1,2,3] Sekolah Tinggi Ilmu Ekonomi (STIE) Tuah Negeri, Riau, Indonesia

Abstract

This study examines methods for discerning the intentions of E-Government users regarding the use of government-owned applications for tax activity reports via e-filing applications. A quantitative methodology was used in this research. This study uses an additional construct known as attitude in addition to the primary variables derived from the UTAUT model, namely PE, EE, SI, FC, and ITU. The population consists of Dumai citizens who used the e-filing application. The study's sample comprised one hundred participants who completed an online survey via Google Form. The sampling method utilized was proportional random sampling. This study utilizing research instruments that have been adapted from previous research. The study utilized SEM Analysis with Smart PLS 3.0 software for data analysis. The obtained research results indicate that the relationship between EE and ITU, which is mediated by ATT, is only Partial Mediation. In contrast, the ATT-mediated relationship between PE and ITU is full mediation.

Keywords: *E-Government, UTAUT Model, E-Filing*

Abstrak

Penelitian ini mengkaji metode untuk mengetahui niat pengguna E-Government terkait penggunaan aplikasi milik pemerintah untuk pelaporan kegiatan perpajakan melalui aplikasi E-Filing. Metodologi kuantitatif digunakan dalam penelitian ini. Penelitian ini menggunakan konstruk tambahan yang disebut sikap selain variabel primer yang diturunkan dari model UTAUT yaitu PE, EE, SI, FC, dan ITU. Populasinya adalah warga Dumai yang menggunakan aplikasi e-filing. Sampel penelitian ini terdiri dari seratus peserta yang menyelesaikan survei online melalui Google Form. Metode pengambilan sampel yang digunakan adalah proporsional random sampling. Penelitian ini menggunakan instrumen penelitian yang telah diadaptasi dari penelitian sebelumnya. Penelitian ini menggunakan Analisis SEM dengan software Smart PLS 3.0 untuk analisis data. Hasil penelitian yang diperoleh menunjukkan bahwa hubungan EE dan ITU yang dimediasi oleh ATT hanya bersifat Partial Mediation. Sebaliknya, hubungan yang dimediasi ATT antara PE dan ITU merupakan mediasi penuh.

Kata Kunci: *E-Government, UTAUT Model, E-Filing*

✉ Corresponding author :
Email Address : dedyafrizal26@gmail .com

INTRODUCTION

Taxation is the primary source of revenue for state development (Safei & AchyaAni, 2023).. TheA government has a duty to manage tax payments collected from all taxpayers, including bodies and people (Ahmad, 2023). Taxpayers are individuals or organisations required by law to pay, collect, and withhold taxes (UU RI No. 28 , 2007). The government has developed different facilities with the intention of improving the number of reports and providing good service to parties that desire to disclose their financial activities.

The Directorate General (Ditjen) of Taxes' presence of service innovation linked to online reporting of all taxpayers is quite a spectacular achievement (Lubis *et al*., 2023). E-filing is a form of implementation carried out by the Directorate General of Taxes, a government unit under the Ministry of Finance, to encourage electronic submission and reporting of annual taxes by issuing Regulation of the Director General of Taxes Number PER - 01/PJ/2017, which specifically regulates electronic submission and reporting of annual taxes. Electronic tax return submission allows taxpayers to file their annual tax returns without having to go to the local Tax Service Office. Taxes are submitted electronically in the form of electronic documents in the form of normal or corrected tax reporting.

The E-Filing application is a platform for filing annual notification letters in which reporting is done electronically using the Internet (Syam, 2022). The official website http://www.pajak.go.id . Obviously, there are two significant elements to consider in the e-filing system: internal and external. This is, of course, done by the government in order to boost the number of people who utilize e-filing to conveniently and swiftly report their taxes. The purpose of delivering convenience is, of course, to guarantee that people sense the government's convenience (Safei & Achyani, 2023).

E-filing also allows users to avoid using manual processes and reduces the need to visit the office. Reporting may be conducted quickly and easily using the internet, and it can be accessed from anywhere in the place (Kusuma *et al*., 2023). E-filing is regarded as critical in expanding the number of persons required to pay tax reports (Hidayati & Muniroh, 2023). The e-filing application was created to make it simpler for the public to submit their taxes on a regular basis via the official website of the Directorate General of Taxes (Defitri *et al*., 2023). E-filing is an online platform for effectively submitting applications and income tax returns (Hardika *et al*., 2022). E-filing also includes tax preparation, online SPT submission, and online tax payment services all on one platform (Rokhman *et al*., 2023). E-filing is an essential application for the government in the effective revenue collection process (Utama *et al*., 2022).

Taxpayers in Dumai City no longer have to waste time going to and queuing at the tax service office to file their tax returns. It is now possible to do it online. This definitely makes it easier for people to disclose their tax responsibilities without being constrained by time constraints. This is consistent with study findings (Rahmawati *et al.*, 2022) which show that e-filing systems make it simpler for taxpayers to file their tax returns swiftly and effectively. Of course, taxpayers can report taxes electronically and online through the two systems held by the Directorate General (Ditjen) of Taxes (Dewi *et al*., 2022).

According to observations, many people believe that paying taxes online is still difficult. This is inextricably linked to society's unequal distribution of information and

technology. Although there are several programs currently being implemented by the Directorate General (Ditjen) of Taxes through Tax Service Offices (KPP) spread across city districts, such as in Dumai City, tax volunteers also assist taxpayers in reporting their taxes.

The reasons for the application's difficulties in use are also being contested. The assumption that people prefer to submit tax returns manually is still in place. The existence of is concerned about the use of the provided applications is undoubtedly a highlight that will be examined later. This is crucial to note since policymakers must consider a number of aspects when implementing technology for tax reporting (Zaidi *et al.*, 2017).

One of the main reasons is that application users continue to lack trust in the system. Given the increasing number of crimes committed with the use of information technology systems, this cannot be avoided. This issue about trust is understandable, as taxpayers are concerned that the data they submit or report will be utilized later by unscrupulous parties. This is also one of the reasons taxpayers do not use the given system.

The unexpected reason is the general public's lack of understanding of how to use the system. Aside from that, users are hesitant to use ready-made applications because they still feel complicated. This is demonstrated by a lack of tax literacy, which causes people to be unable to submit their obligations (Asiah *et al.,* 2020). The uneven understanding of e-filing also enhances the phenomena occurring in the use of this application in Indonesia (Panjaitan & Handayani, 2023). As a result, some people continue to file their taxes manually, by going to the tax office. Of course, this phenomenon emphasizes the significance of comprehension when using the apps given (Defitri *et al.*, 2023). Aside from that, public compliance in reporting taxes is undoubtedly a significant factor in determining the country's tax ratio (Syam, 2022).

Companies, like individuals, are hesitant to use electronic tax reporting when filing their taxes. This is attributable to a variety of internal factors (Lymer *et al*., 2012). Many aspects influence e-filing application users, including security, convenience, data confidentiality, and even application user happiness (Ningrum & Hastuti, 2020). Culture does play a role in determining the behavior of prepared technology users (Zaidi *et al*., 2017). The significance of understanding taxpayers' intentions in carrying out their obligations to file tax returns is surely worth debating. As an e-filing service provider, the government can improve quality, particularly in terms of simplicity and security, which has been empirically proven to boost people's propensity to use e-filing (Tahar *et al.*, 2020). When it comes to benefits, it is critical to understand user approval of e-filing services (Veeramootoo *et al.*, 2018).

In recent years, many studies have been conducted to determine the level of user adoption of government-developed applications (Afrizal, Wallang, et al., 2023). Multiple hypotheses of technology adoption have been examined in the context of user interest in government applications like models ECM, DOI, TAM, TPB, TRA, and UTAUT (Chaouali *et al*., 2016; Veeramootoo *et al.*, 2018; Chaouali *et al*., 2016).

Multiple studies has identified noteworthy correlations that impact the behavioral intentions of prospective and existing consumers of electronic services, such as e-filing systems (Azmi & Kamarulzaman, 2010; Defitri *et al.*, 2023; Safei & Achyani, 2023; Panjaitan & Handayani, 2023). Despite this, only a limited number of studies have been identified that employ the UTAUT model with attitude as its primary construct. Future research should undoubtedly concentrate on identifying gaps in the ability to identify users' intentions when they utilize applications. Model developments for the success of

E-Government include the significance of user intention exposure. Absolutely, the efficacy of E-Government implementation within the country is bolstered by an all-encompassing environment that provides support. User and government perspectives are the primary drivers of success. Therefore, an essential measure in promoting the successful implementation of e-filing is to observe the community's utilization of government-provided electronic technology by service recipients (Ambali, 2009) (Azmi & Lee Bee, 2010). Consequently, this study examines the determinants that influence taxpayers' utilization of the e-filing application in Dumai City, where a number of adjustments were implemented to the UTAUT model.

The prevalent UTAUT model is utilized to assess user intentions regarding a technology. This theory's development has been validated by numerous studies in diverse disciplines (Venkatesh *et al*., 2016). UTAUT excels at modeling that necessitates future predictions (Ahmed *et al*., 2018; Tarhini *et al*., 2016; Venkatesh *et al*., 2003).

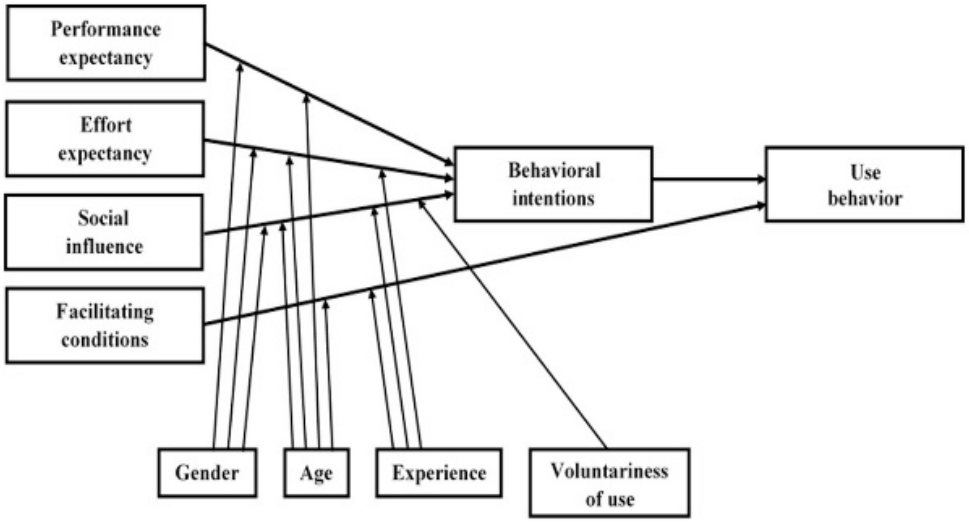

Figure 1. UTAUT Model (Venkatesh et al, 2013)

UTAUT's model comprises important constructs (Dwi Oktari, *et al*., 2023; Afrizal, *et al*., 2023), including: 1). performance expectancy (PE) refers to the degree to which the user derives an advantage from utilizing a system in relation to his work. Multiple studies pertaining to this theory have posited that there exists a positive correlation between performance expectancy and an individual's intention to utilize technology (Mhina *et al.,* 2018). 2). Effort expectancy (EE) the extent to which individuals perceive a particular information system to be convenient and user-friendly. (Khechine *et al.*, 2016). 3). Social influence (SI) refers to how people modify their actions in order to conform to the expectations of their social environment. (Khechine & Augier, 2019). 4). Facilitating conditions (FC) is user confidence in the means that facilitate system operation (Sim *et al*., 2018). 5). Behavioral intention to use : refers to the extent to which an individual has consciously devised plans to either engage in or abstain from a particular future behavior. (Afrizal & Wallang, 2021). Attitude is the most recent variable to be adopted. The impact of attitude on e-government user satisfaction was substantial, and it also played a crucial role in promoting broader technology adoption (Osswald *et al*., 2012; Afrizal & Wallang, 2021).

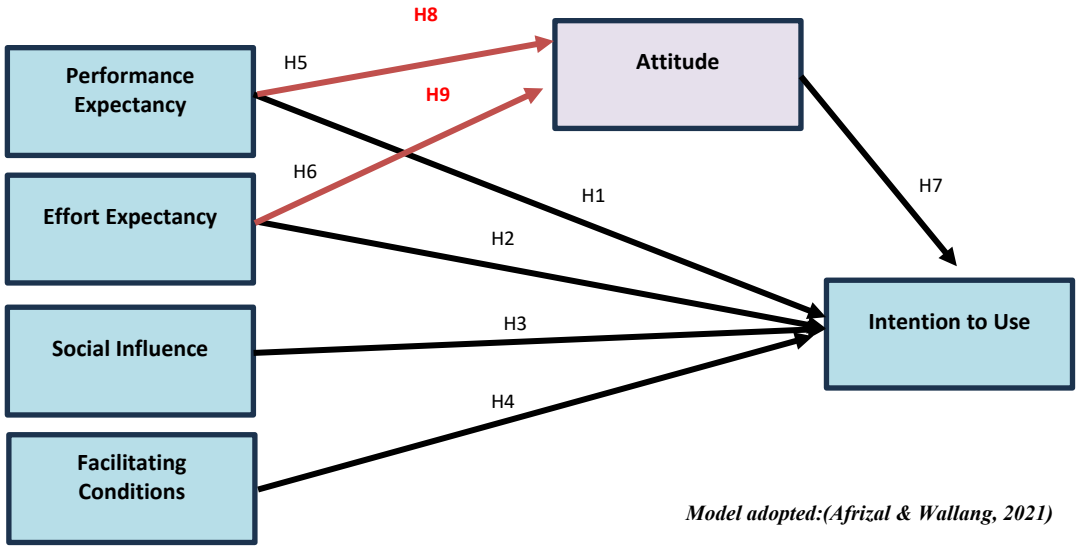

Figure 1. Research Model

The hypothesis requiring testing is:

H1 *PE significantly and positively affects ITU*
H2 *EE significantly and positively affects ITU*
H3 *SI significantly and positively affects ITU*
H4 *FC significantly and positively affects ITU*
H5 *PE significantly and positively affects ATT*
H6 *EE significantly and positively affects ATT*
H7 *ATT significantly and positively affects ITU*
H8 *ATT significantly mediates the relationship between PE and ITU*
H9 *ATT significantly mediates the relationship between EE and ITU*

METHOD

The present study employed a quantitative approach, utilizing survey techniques (Yusuf *et al*., 2021). The study was conducted in the Dumai city, Riau, Indonesia. 100 citizens with prior experience utilizing the electronic e-filing application managed by the Directorate General (Ditjen) of Taxes were enlisted to participate in the questionnaire. Respondents were determined using proportional random sampling technique. The questionnaire was developed using findings from multiple studies that utilized the UTAUT Model as the foundational framework. Respondents were able to access the questionnaire via the Google Form application. The data that is required consists of primary data, which consists of responses from all participants (Kothari, 2004), and secondary data, which comprises corroborating information pertinent to the research issue (Indriyani *et al*., 2022). Utilizing the Smart PLS application, SEM PLS analysis was performed in order to determine the research outcomes. A number of hypotheses were formulated in order to address the research question.

DISCUSSION

A. Validity and Reliability Test

1. Validity Test

For the purpose of to ascertain the validity of data in SEM PLS analysis, the initial phase will consist of: loading factor, Average Variance Extracted (AVE) and Fornell-Larcker Criterion and cross-loading. It is determined through loading factor testing using the Outer Loading value of the indicator. The collected information is as follows:

Tabel 1. Outer Loading

	ATT	EE	FC	ITU	PE	SI
AT1	*0.756*					
AT2	*0.742*					
AT3	*0.891*					
AT4	*0.760*					
AT5	*0.876*					
AT6	*0.781*					
EE1		*0.718*				
EE2		*0.843*				
EE3		*0.812*				
EE4		*0.887*				
EE5		*0.804*				
FC1			*0.798*			
FC2			*0.778*			
FC3			*0.876*			
FC4			*0.750*			
FC5			*0.832*			
ITU1				*0.796*		
ITU2				*0.893*		
ITU3				*0.839*		
ITU4				*0.746*		
PE1					*0.815*	
PE2					*0.793*	
PE3					*0.862*	
PE4					*0.764*	
PE5					*0.864*	
PE6					*0.724*	
SI1						*0.779*
SI2						*0.768*
SI3						*0.808*
SI4						*0.755*
SI5						*0.764*

Acquired from the analyzed data are all valid results. This is in accordance with all outer loading values exceeding 0.7. Hair Jr *et al*. (2014) indicates that the outer capacity limit is greater than 0.7. This shows clearly that each possessed indicator is capable of measuring the utilized variable. Aside from that, the following test involves examining the value average variance extracted (AVE) derived from the data:

Tabel 2. Averege Variance Extracted (AVE)

	Averege Variance Extracted (AVE)
ATT	*0.645*
EE	*0.664*
FC	*0.653*
ITU	*0.673*
PE	*0.648*
SI	*0.601*

It is evident from the data average variance extracted (AVE) that the values of every construct variable utilized exceed 0.5. This shows that every value recorded is valid. This assertion is supported by the findings of (Hair Jr et al., 2014) which indicate that an optimal average variance extracted (AVE) value exceeds 0.5. This data provides evidence that all the variables utilized are as reported to be amenable to measurement. The subsequent section will provide the outcomes of the Fornell-Larcker Criterion test, which are as follows:

Tabel.3 Fornell-Larcker Criterion

	ATT	**EE**	**FC**	**ITU**	**PE**	**SI**
ATT	***0.803***					
EE	*0.633*	***0.815***				
FC	*0.694*	*0.527*	***0.808***			
ITU	*0.789*	*0.683*	*0.741*	***0.820***		
PE	*0.671*	*0.627*	*0.643*	*0.694*	***0.805***	
SI	*0.662*	*0.581*	*0.728*	*0.633*	*0.774*	***0.775***

The correlation ATT and ATT is determined to be 0.803, indicating that it is larger than the correlation between ATT and all of the other variables. The correlation EE and EE is determined to be 0.815, indicating that it is larger than the correlation between EE and all of the other variables. The correlation FC and FC is determined to be 0.808, indicating that it is larger than the correlation between FC and all of the other variables. The correlation ITU and ITU is determined to be 0.820, indicating that it is larger than the correlation between ITU and all of the other variables. The correlation PE and PE is determined to be 0.805, indicating that it is larger than the correlation between PE and all of the other variables. The correlation SI and SI is determined to be 0.775, indicating that it is larger than the correlation between SI and all of the other variables. Following this, the Cross Loading test, which is detailed in the subsequent table, will be conducted:

Tabel 4. Cross Loading

	ATT	**EE**	**FC**	**ITU**	**PE**	**SI**
ATT1	***0.756***	*0.370*	*0.534*	*0.620*	*0.503*	*0.481*
ATT2	***0.742***	*0.442*	*0.369*	*0.564*	*0.481*	*0.435*

ATT3	***0.891***	*0.600*	*0.652*	*0.752*	*0.653*	*0.631*
ATT4	***0.760***	*0.592*	*0.554*	*0.640*	*0.480*	*0.516*
ATT5	***0.876***	*0.560*	*0.690*	*0.676*	*0.581*	*0.561*
ATT6	***0.781***	*0.451*	*0.501*	*0.515*	*0.513*	*0.547*
EE1	*0.476*	***0.718***	*0.343*	*0.420*	*0.476*	*0.355*
EE2	*0.469*	***0.843***	*0.391*	*0.556*	*0.468*	*0.436*
EE3	*0.459*	***0.812***	*0.445*	*0.571*	*0.566*	*0.518*
EE4	*0.634*	***0.887***	*0.534*	*0.639*	*0.477*	*0.494*
EE5	*0.518*	***0.804***	*0.408*	*0.571*	*0.576*	*0.552*
FC1	*0.588*	*0.415*	***0.798***	*0.613*	*0.491*	*0.634*
FC2	*0.629*	*0.581*	***0.778***	*0.710*	*0.741*	*0.658*
FC3	*0.571*	*0.435*	***0.876***	*0.647*	*0.410*	*0.523*
FC4	*0.444*	*0.282*	***0.750***	*0.460*	*0.428*	*0.537*
FC5	*0.526*	*0.338*	***0.832***	*0.492*	*0.468*	*0.566*
ITU1	*0.669*	*0.661*	*0.602*	***0.796***	*0.519*	*0.494*
ITU2	*0.731*	*0.603*	*0.738*	***0.893***	*0.700*	*0.641*
ITU3	*0.664*	*0.463*	*0.592*	***0.839***	*0.579*	*0.448*
ITU4	*0.491*	*0.503*	*0.463*	***0.746***	*0.450*	*0.480*
PE1	*0.567*	*0.518*	*0.632*	*0.589*	***0.815***	*0.765*
PE2	*0.545*	*0.626*	*0.586*	*0.640*	***0.793***	*0.619*
PE3	*0.600*	*0.526*	*0.508*	*0.567*	***0.862***	*0.605*
PE4	*0.466*	*0.531*	*0.384*	*0.503*	***0.764***	*0.497*
PE5	*0.488*	*0.425*	*0.446*	*0.526*	***0.864***	*0.605*
PE6	*0.556*	*0.380*	*0.516*	*0.508*	***0.724***	*0.621*
SI1	*0.424*	*0.453*	*0.481*	*0.396*	*0.641*	***0.779***
SI2	*0.484*	*0.419*	*0.505*	*0.423*	*0.505*	***0.768***
SI3	*0.635*	*0.489*	*0.556*	*0.555*	*0.699*	***0.808***
SI4	*0.507*	*0.430*	*0.618*	*0.488*	*0.579*	***0.755***
SI5	*0.483*	*0.454*	*0.631*	*0.550*	*0.561*	***0.764***

The correlation values for the ATT variable and its indicators (ATT1, ATT2, ATT3, ATT4, ATT5, TT6) are presented in the table as follows: 0.756, 0.742, 0.891, 0.760, 0.876, 0.781. This indicates that the correlation value of ATT with indicators from other variables is lower than that of ATT itself. The correlation values for the EE variable and its indicators (EE1, EE2, EE3, EE4, EE5) are presented in the table as follows: 0.718, 0.843, 0.812, 0.887, 0.804 0.781. This indicates that the correlation value of EE with indicators from other variables is lower than that of EE itself. The correlation values for the FC variable and its indicators (FC1,FC2, FC3, FC4, FC5) are presented in the table as follows: 0.798, 0.778, 0.876, 0.750, 0.832. This indicates that the correlation value of FC with indicators from other variables is lower than that of FC itself.

The correlation values for the ITU variable and its indicators (ITU1, ITU2, ITU3, ITU4) are presented in the table as follows: 0.796, 0.893, 0.839, 0.746. This indicates that the correlation value of ITU with indicators from other variables is lower than that of ITU itself. The correlation values for the PE variable and its indicators (PE1, PE2, PE3, PE4, PE5, PE6) are presented in the table as follows: 0.815, 0.793, 0.862, 0.764, 0.864, 0.724. This indicates that the correlation value of PE with indicators from other variables is lower than that of PE itself. The correlation values for the SI variable and its indicators (SI1, SI2, SI3, SI4, SI5) are presented in the table as follows: 0.779, 0.768, 0.808, 0.755, 0.764. This

indicates that the correlation value of SI with indicators from other variables is lower than that of SI itself. It is evident that among all correlations, those that are similar possess higher values. This suggests that the indicators utilized to quantify the variables are exceptionally stable.

2. Reliability Test

The reliability test uses measurements of the Construct Reliability and Validity value as follows:

Tabel 5. Construct Reliability and Validity

	Cronbach's Alpha	Composite Reliability
ATT	**0.889**	**0.916**
EE	**0.872**	**0.908**
FC	**0.868**	**0.904**
ITU	**0.837**	**0.891**
PE	**0.891**	**0.917**
SI	**0.835**	**0.883**

Based on the data, the Cronbach's Alpha values for the variables utilized are as follows: ATT (0.889), EE (0.872), FC (0.868), ITU (0.837), PE (0.891), and SI (0.835), all of which are greater than 0.7.Meanwhile, Composite Reliability has the following values in ATT: 0.916 for ATT, 0.908 for EE, 0.904 for FC, 0.891 for ITU, 0.917 for PE, and 0.883 for SI; all of these values exceed 0.7. The upper limit value for Cronbach's Alpha and Composite Reliability, as stated by (Hair Jr et al., 2014), is 0.7. It has been demonstrated that the utilized variables are accurate and capable of measuring the variables.

B. Evaluation Structural Equation Models

When assessing the structural equation model, the R Square value and path coefficient will be examined. More information can be found in the analysis results:

Tabel 6. R Square

	R Square	R Square Adjusted
ATT	0.524	0.515
ITU	0.747	0.734

With a R Square ATT value of 0.524, the endogenous variable contributes to 52% of the total. Other variables exert an influence on the remaining 48%. R Square ITU value of 0.747, the endogenous variable contributes to 74% of the total. Other variables exert an influence on the remaining 26%. In the meanwhile, the value of the Path Coefficient is shown in the subsequent table:

Tabel 7. Path Coefficient

	ATT	EE	FC	ITU	PE	SI
ATT				0.371		
EE	0.349			0.232		

FC				0.346		
ITU						
PE	0.452			0.192		
SI				-0.147		

The analysis of the data reveals that the correlation with the ITU variables (ATT and ITU is 0.371, EE and ITU is 0.232, FC and ITU is 0.346, and PE and ITU is 0.192). These values indicate that the variables are positively relationship. The relationship between SI and ITU is negative, as indicated by their -0.147 values. The direction of the relationship in the variables EE and ATT is 0.349, and the relationship between PE and ATT is 0.452; both of these relationships are positive. In the meanwhile, the significance of the relationships between each variable is detailed in the table below:

Tabel 8. T Statistic (O/STDEVI)

	T Statistic (O/STDEVI)	
ATT -> ITU	*3.305*	*Significant*
EE -> ATT	*3.369*	*Significant*
EE -> ITU	*3.256*	*Significant*
FC -> ITU	*2.498*	*Significant*
PE -> ATT	*4.277*	*Significant*
PE -> ITU	*1.930*	*No Significant*
SI -> ITU	*1.616*	*No Significant*

Based on the data, the T Statistic (O/STDEVI) values for ATT -> ITU (3.305), EE -> ATT (3.369), EE -> ITU (3.256), FC -> ITU (2.498), PE -> ATT (4.277), can be observed relationships exhibiting a T Statistics (O/STDEVI) value are evidently significant. However, PE -> ITU (1.930), and SI -> ITU (1.616) have not significant. In the meantime, the values of predictive relevance will appear in the subsequent table:

Tabel 9. Predictive Relevance

	SSO	**SSE**	**Q2(1-SSE/SSO)**
ATT	*600.000*	*404.909*	*0.325*
EE	*500.000*	*500.000*	
FC	*500.000*	*500.000*	
ITU	*500.000*	*211.049*	*0.472*
PE	*500.000*	*600.000*	
SI	*500.000*	*500.000*	

Based on the data, Q2(1-SSE/SSO) value 0.325 and ITU 0.472. Hair Jr *et al.* (2014) state that a predictive relevance value greater than "0" is good. The analysis results indicate that the ATT and ITU observation values are good. In the meanwhile, the model fit value test is detailed in the table below:

Tabel 10. Model FIT

	Saturatet Model	Estimated Model
SRMR	*0.093*	*0.100*
D_ULS	*4.272*	*4.945*
D_G	*3.284*	*3.349*
Chi-Square	*1348.270*	*787.669*
NFI	***0.567***	***0.696***

It is evident from the aforementioned data that the NFI value is 0.696, or 69%, indicating that the used model is fit.

Tabel 11. Path Coeficient

	Original Sample (O)	Sample Mean (M)	Standart Deviation	T Statistic (O/STDEVI)	P Values
ATT -> ITU	*0.371*	*0.376*	*0.112*	*3.305*	***0.001***
EE -> ATT	*0.349*	*0.345*	*0.104*	*3.369*	***0.001***
EE -> ITU	*0.232*	*0.229*	*0.071*	*3.256*	***0.001***
FC -> ITU	*0.346*	*0.337*	*0.138*	*2.498*	***0.013***
PE -> ATT	*0.452*	*0.463*	*0.106*	*4.277*	***0.000***
PE -> ITU	*0.192*	*0.191*	*0.099*	*1.930*	***0.054***
SI -> ITU	*-0.147*	*0.138*	*0.091*	*1.616*	***0.106***

Based on the data, the T Statistic (O/STDEVI) values for ATT -> ITU (3.305), EE -> ATT (3.369), EE -> ITU (3.256), FC -> ITU (2.498), PE -> ATT (4.277) can be observed. All relationships exhibit a positive effect, as is evident. Meanwhile, PE -> ITU (1.930), and SI -> ITU (1.616) exhibit negative effect. Furthermore, the P values for ATT -> ITU (0.001), EE -> ATT (0.001), EE -> ITU (0.001), FC -> ITU (0.013), and PE -> ATT (0.000) are all within the significance level of 0.000. The values of 0.054 for PE -> ITU and 0.106 for SI -> ITU indicate that the relationship is not statistically significant.

4 Mediating Test

The subsequent table illustrates the indirect relationship between the mediator variables that were used:

Tabel 12. Specific Indirect Effect

	Original Sample (O)	Sample Mean (M)	Standart Deviation	T Statistic (O/STDEVI)	P Values
EE-> ATT -> ITU	*0. 130*	*0.131*	*0.058*	*2.243*	***0.025***
PE-> ATT -> ITU	*0.168*	*0.172*	*0.062*	*2.712*	***0.007***

The indirect relationship from EE-> ATT-> ITU Original Sample (O) 0.130 and the indirect relationship from PE-> ATT-> ITU Original Sample (O) have positive values, 0.168, respectively. In contrast, the T Statistics (O/STDEVI) values for the two indirect

relationships (EE-> ATT-> ITU) and PE-> ATT->ITU are 2.243 and 2.712, respectively, indicating that both are significant.

Additionally, the relationship EE -> ITU is revealed to be Positive and Significant based on the preceding description. In contrast, the correlation between ATT and ITU is significant and positive. After ATT mediates the relationship between EE, ATT, and ITU, it becomes apparent that ATT's role is PARTIAL MEDIATION. Furthermore, the relationship PE -> ITU is positive but insignificant, the relationship PE -> ATT is both significant and positive. In contrast, the correlation between ATT and ITU is significant and positive. ATT assumes the function of FULL MEDIATION in the PE->ATT->IT relationship subsequent to its mediation.

From the results, Hypothesis 1: there is no correlation between PE and ITU. When using the e-filing application, it becomes apparent that users hold the opinion that the government-developed application does not effectively support how they perform activities in managing reporting. Meanwhile, Hypothesis 2: An evident relationship is present between EE and ITU. In this context, users believe the developed application as user-friendly and devoid of complex functions. Hypothesis 3: It is evident that SI and ITU do not have a significant relation. The finding indicates that the user's inclination for using this e-filing application is not impacted by their social environment, including friends, family, and other social environments. Besides that, Hypothesis 4: That FC has an influence on ITU indicates that users have interest in the government-developed application designed to assist them in filing their tax returns. E-filing is facilitated by the existing government infrastructure's support functionalities, including the ability to access it at any time and from any location.

Hypothesis 5: The relationship between PE and ATT suggests that the ease of use of the E-filing application by its users can ultimately shape and change their attitudes toward the application. For Hypothesis 6: EE influences ATT. If individuals who utilize e-filing perceive the prepared application as user-friendly and straightforward to operate, it will have an impact on their perception of the application itself. Meanwhile, Hypothesis 7: AT influences ITU, indicating that the intention of the user to utilize the government-provided e-filing application is influenced by the user's attitude.

Hypothesis 8: It is evident that ATT fulfills its full function as a mediator in the relationship between PE and ITU. E-filing users perceive the government-developed application as a means to fulfill their wants and facilitate the most effective utilization of reporting. The user's attitude refers to their psychological perception and evaluation of the application's benefits, as well as their behaviour and belief regarding the application's ability to provide optimal assistance. An individual's inclination towards future application usage is undeniably impacted by the pleasurable experience of utilizing the application in the past, which is perceived as greatly facilitating an increase in activity. Furthermore, Hypothesis 9: Attitude serves a partial mediating function in the relationship between EE and ITU. Therefore, EE still influences ITU, regardless of the presence or absence of user attitudes. Their intention in operating the e-filing application will not be impacted by their attitude, and they maintain the belief that the government-developed application will remain user-friendly and effortless to use.

CONCLUSION

This study makes a valuable contribution to literature on e-Government, specifically by offering ideas derived from the development of the UTAUT model. It is

possible to deduce, in its entirety, that EE and FC significantly and positively affects ITU. PE dan EE significantly and positively affects ATT. Besides that, ATT significantly and positively affects ITU and PE no significantly and positively affects ITU and SI no significantly and negative affects ITU. Furthermore, ATT significantly mediates the relationship between PE and ITU. ATT role is full mediation and ATT significantly mediates the relationship between EE and ITU. ATT's role is partial mediation. By introducing attitude as a mediator into the UTAUT Model, this research shows that the modified model shows the better results when applied to the study of E-filing user intentions in the city of Dumai. Additionally, there are still numerous limitations to this study. Forthcoming investigations should employ diverse methodologies, sample sizes, and locations to provide the most current insights into intentions to use e-government.

ACKNOWLEDGMENT

The author wishes to extend gratitude to everyone who contributed to the successful completion of this research. This study makes full use of STIE Tuah Negeri research funds for 2023/2024.

Reference

Afrizal, D., Dwi Oktari, S., & Martadinata Putra, A. (2023). Niat Pelaku UMKM dalam Penggunaan Aplikasi Online: Ditinjau dari UTAUT Model. *Ekonomika*, *7*(1), 230–239. http://journal.lldikti9.id/Ekonomika

Afrizal, D., Utama, S., Hildawati, H., Yuhardi, Y., & Sofyan, S. (2023). Factors Influencing The Intention of Businesses Actor To Adopt Online Applications : An Empirical Evidence In Indonesia. *Golden Ratio of Marketing and Applied Psychology of Business*, *3*(1), 66–75.

Afrizal, D., Wallang, M. Bin, Hijeriah, E. M., Erlianti, D., & Yusuf, I. M. (2023). E-Government services : Improving employment services in Dumai City. *PUBLISIA: Jurnal Ilmu Administrasi Publik*, *8*(2), 148–159. https://doi.org/10.26905/pjiap.v8i2.10266

Afrizal, D., & Wallang, M. (2021). Attitude on intention to use e-government in Indonesia. *Indonesian Journal of Electrical Engineering and Computer Science*, *22*(1), 435–441. https://doi.org/10.11591/ijeecs.v22.i1.pp435-441

Ahmad Ramzi Ghulam Syam, Haliah, N. (2023). Faktor-Faktor Yang Mempengaruhi Wajib Pajak Dalam Penggunaan E-Filling Pada KPP Pratama Makassar Utara. *JABISI Jurnal Akuntansi Dan Bisnis Indonesia*, *4*(1), 1–9.

Ahmed, K., Mansoori, A., Sarabdeen, J., Tchantchane, A. L., Ahmed, K., Mansoori, A., Sarabdeen, J., Tchantchane, A. L., & Technology, I. (2018). *Information Technology & People Article information :*

Alief Rahmawati, A., Khasanah, U., & Kuntadi, C. (2022). Literature Review Pengaruh Penerapan E-Filing Dan Sanksi Pajak Terhadap Kepatuhan Pelaporan Spt Tahunan Wajib Pajak Orang Pribadi. *Jurnal Ilmu Multidisplin*, *1*(1), 225–233. https://doi.org/10.38035/jim.v1i1.33

Ambali, A. R. (2009). E-government policy: Ground issues in e-filing system. *European Journal of Social Sciences*, *11*(2), 249–266.

Asiah, N., Widati, S., & Astuti, T. D. (2020). Pengaruh Penerapan E-Filing Dan E-Billing Terhadap Kepatuhan Pelaporan Pajak Wajib Pajak Orang Pribadi. *Jurnal Akuntansi Bisnis Pelita Bangsa*, *5*(2), 75–92.

Azmi, A. a C., & Kamarulzaman, Y. (2010). Adoption of tax e-filing : A conceptual paper. *African Journal of Business Management Vol.*, *4*(5), 599–603.

Azmi, A. C., & Lee Bee, N. (2010). The Acceptance of the e-Filing System by Malaysian Taxpayers: a Simplified Model. *Electronic Journal of EGovernment*, *8*(1), 13–22.

C.R. Kothari. (2004). *Research Methodology: Methods and techniques* (2nd ed.). New Age International (P) Limited Publishers.

Chaouali, W., Yahia, I. Ben, Charfeddine, L., & Triki, A. (2016). Understanding citizens' adoption of e-filing in developing countries: An empirical investigation. *Journal of High Technology Management Research*, *27*(2), 161–176. https://doi.org/10.1016/j.hitech.2016.10.006

Defitri, S. Y., Maison, W., & Taufik, N. E. (2023). Implementasi Kepatuhan Wajib Pajak dari Penerapan E-Filing dan Pengetahuan Perpajakan. *Jurnal Pendidikan Tambusai*, *7*(3), 25067–25073.

Dewi, T. I. A. L. A., Kawisana, P. G. W. P., & Yoga, I. G. A. P. (2022). The Effect Of E-Filing Implementation, Tax Socialization, Taxpayer Awareness, And Tax Sanctions On Compliance Individual Taxpayer. *Journal of Tourism Economics and Policy*, *2*(1), 11–20. https://doi.org/10.38142/jtep.v2i1.201

Hair Jr, J. F., Hult, G. T. M., Ringle, C., & Sarstedt, M. (2014). *A primer on partial least squares structural equation modeling (PLS-SEM)*. Sage publications.

Hardika, N. S., Askara, I. K. J., & Wijana, I. M. (2022). the Effect of Taxpayer Understanding and Use of E-Filing on Taxpayer Compliance With Tax Volunteer As Moderating Variable. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, *17*(1), 95–110. https://doi.org/10.25105/jipak.v17i1.10147

Hidayati, T. N., & Muniroh, H. (2023). Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, dan Penggunaan Aplikasi E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi di Kabupaten Rembang. *Jurnal Bina Akuntansi*, *10*(2), 478–496. https://doi.org/10.52859/jba.v10i2.421

Indriyani, R., Tejomurti, K., Bunga, G. A., & Afrizal, D. (2022). The Government's Broken Promises: What International Law And The Emerging Legalinitiatives Can Do To Address Climate Change. *Seminar on Law and Society 2022)SOLAS VI) Theme: Sustainability in Society: Legal Response*, *4*(8-9 November), 139–148.

Khechine, H., & Augier, M. (2019). Adoption of a Social Learning Platform in Higher Education : An Extended UTAUT Model Implementation. *Hawaii International Conference on System Sciences.*, 53–62.

Khechine, H., Lakhal, S., & Ndjambou, P. (2016). A meta-analysis of the UTAUT model: Eleven years later. *Canadian Journal of Administrative Sciences/Revue Canadienne Des Sciences de l'Administration*, *33*(2), 138–152.

Kusuma, F. I., Sukristyanto, A., & Hariyoko, Y. (2023). Implementasi Program E-Filing Dalam Upaya Meningkatkan Kepatuhan Wajib Pajak Orang Pribadi (Studi Kantor Pelayanan Pajak Pratama Surabaya Gubeng). *PRAJA Observer: Jurnal Penelitian Administrasi Publik*, *3*(6), 1–23.

Lubis, N. H., Harmain, H., & Nurwani. (2023). Pengaruh Penerapan E- Filling Terhadap Kepatuhan Wajib Pajak Dalam Menyampaikan SPT Tahunan Dengan Kepuasan Kualitas Pelayanan Sebagai Variabel Intervening (Studi Kasus di Badan Pengelolaan Pajak dan Retribusi Daerah Provinsi Sumatera Utara). *Jurnal Riset Akuntansi Dan Bisnis*, *23*(2), 73–81.

Lymer, A., Hansford, A., & Pilkington, K. (2012). Developments in tax e-filing: Practical views from the coalface. *Journal of Applied Accounting Research*, *13*(3), 212–225. https://doi.org/10.1108/09675421211281290

Mhina, J. R. A., Md Johar, M. G., & Alkawaz, M. H. (2018). The Influence of Perceived Confidentiality Risks and Attitude on Tanzania Government Employees ' Intention to Adopt Web 2 . 0 and Social Media for Work-Related Purposes The Influence of Perceived Confidentiality Risks and Attitude on Tanzania. *International Journal of Public Administration*, *42*(7), 558–571. https://doi.org/10.1080/01900692.2018.1491596

Ningrum, I. P. C., & Hastuti, S. (2020). Analisis Persepsi Wajib Pajak terhadap Penggunaan E-Filing (Studi pada KPP Pratama Surabaya Simokerto). *Public Management and Accounting Review*, *1*(1), 32–44.

Osswald, S., Wurhofer, D., Trösterer, S., Beck, E., & Tscheligi, M. (2012). *Predicting information technology usage in the car : towards a car technology Predicting Information Technology Usage in*

the Car : Towards a Car Technology Acceptance Model. *January 2014*. https://doi.org/10.1145/2390256.2390264

Panjaitan, T. D., & Handayani, R. (2023). Efektivitas Penerapan e-filing dan e-billing serta Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak di Kota Bandung (Studi pada KPP Pratama Bandung Cibeunying). *Jurnal Akuntansi*, *15*(November), 226–240.

Rokhman, A., Handoko, W., Tobirin, T., Antono, A., Kurniasih, D., & Sulaiman, A. I. (2023). The effects of e-government, e-billing and e-filing on taxpayer compliance: A case of taxpayers in Indonesia. *International Journal of Data and Network Science*, *7*(1), 49–56. https://doi.org/10.5267/j.ijdns.2022.12.007

Safei, M., & Achyani, F. (2023). Pengaruh Penerapan E-Filing, Tapping Box, Sanksi Pajak Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Membayar Pajak Dengan Pemahaman Penggunaan Sistem Online Sebagai Variabel Moderas. *INNOVATIVE: Journal Of Social Science Research Volume*, *3*(5), 2120–2133.

Sim, J. J., Chia, Z. Y., Chin, Y. L., Lee, M. Q., Chiam, V., Wong, K. L., & Yeap, K. H. (2018). Trust in Vendor and Perceived Effectiveness of E-Commerce Institutional Mechanisms in M-Commerce Adoption: A Revised UTAUT Model. *International Conference on Control System, Computing and Engineering (ICCSCE)*, 10–15.

Syam, H. (2022). Penerapan E-Filing, Kualitas Pelayanan, dan Tingkat Kepuasan Serta Pengaruhnya Terhadap Kepatuhan Wajib Pajak. *Paradoks : Jurnal Ilmu Ekonomi*, *5*(4), 274–284. https://doi.org/10.57178/paradoks.v5i4.501

Tahar, A., Riyadh, H. A., Sofyani, H., & Purnomo, W. E. (2020). Perceived Ease of Use, Perceived Usefulness, Perceived Security and Intention to Use E-Filing: The Role of Technology Readiness. *Journal of Asian Finance, Economics and Business*, *7*(9), 537–547. https://doi.org/10.13106/JAFEB.2020.VOL7.NO9.537

Tarhini, A., El-Masri, M., Ali, M., & Serrano, A. (2016). Extending the UTAUT model to understand the customers' acceptance and use of internet banking in Lebanon: A structural equation modeling approach. *Information Technology & People*, *29*(4), 830–849. https://doi.org/10.1108/ITP-02-2014-0034

Utama, M. S., Nimran, U., Hidayat, K., & Prasetya, A. (2022). Effect of Religiosity, Perceived Risk, and Attitude on Tax Compliant Intention Moderated by e-Filing. *International Journal of Financial Studies*, *10*(1). https://doi.org/10.3390/ijfs10010008

Undang-Undang Republik Indonesia Nomor 28 Tahun 2007 Tentang Perubahan Ketiga Atas Undang-Undang Nomor 6 Tahun 1983 Tentang Ketentuan Umum Dan Tata Cara Perpajakan, Combustion Science and Technology (2007). https://doi.org/10.1080/00102208008946937

Veeramootoo, N., Nunkoo, R., & Dwivedi, Y. K. (2018). What determines success of an e-government service? Validation of an integrative model of e-filing continuance usage. *Government Information Quarterly*, *35*(2), 161–174. https://doi.org/10.1016/j.giq.2018.03.004

Venkatesh, V., Thong, J. Y., Chan, F. K., & Hu, P. J. (2016). Managing citizens' uncertainty in e-government services: The mediating and moderating roles of transparency and trust. *Information Systems Research*, *27*(1), 87–111.

Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User Acceptance of Information Technology: Toward A Unified View. *MIS Quarterly*, *27*(3), 425–478.

Yusuf, I. M., Astuti, R. S., Kismartini, Afrizal, D., & Saputra, J. (2021). The Role of Collaborative E-Government in Surabaya Intelligent Traffic System: A Case Study of Surabaya, Indonesia. *Proceedings of the International Conference on Industrial Engineering and Operations Management*, 2472–2479.

Zaidi, S. K. R., Henderson, C. D., & Gupta, G. (2017). The moderating effect of culture on e-filing taxes: evidence from India. *Journal of Accounting in Emerging Economies*, *7*(1), 134–152. https://doi.org/10.1108/JAEE-05-2015-0038