

ABSTRAK

Umami Mu'minin Sahrir, 2024 : Analisis Penggunaan e-Filing Dengan Pendekatan Technology Acceptance Model dan Theory of Planned Behavior, Ketua Komisi : Iqbal Muhammad Aris Ali, S.E.,S.Psi., M.SA.Ak Anggota Komisi :Fitriani Sardju, S.E., M.SA., Ak

Penelitian ini mengkaji tingkat kepuasan pengguna terhadap sistem e-Filing yang dimiliki oleh Direktorat Jenderal Pajak (DJP). Sistem ini dirancang untuk meningkatkan pelayanan dalam hal pengetahuan dan kepatuhan wajib pajak dalam membayar pajak dengan benar. Para peneliti menggunakan Model Penerimaan Teknologi (TAM) dan Teori Perilaku Terencana (TPB) sebagai pendekatan untuk menganalisis sistem e-Filing. TAM berfokus pada aspek penerimaan pengguna terhadap teknologi, sedangkan TPB berfokus pada penerimaan berdasarkan perilaku pengguna dalam menggunakan suatu sistem atau layanan. Metodologi penelitian ini dianalisis menggunakan teknik structural equation modeling (SEM) berdasarkan partial least squares (PLS), yang digunakan untuk menganalisis dan memisahkan data, memungkinkan pengukuran perilaku penerimaan pengguna terhadap sistem e-Filing. Analisis ini didasarkan pada kombinasi kedua model tersebut.

Kata Kunci: Pelayanan Pajak,e-Filing,TAM, TPB

ABSTRACT

Umami Mu'mimin Sahrir,2024. *Analysis of the Use of e-Filing with a Technology Acceptance Model Approach and Theory of Planned Behavior, Chairman of the Commission: Iqbal Muhammad Aris Ali, S.E., S.Psi., M.SA. Ak Member of the Commission : Fitriani Sardju, S.E., M.SA., Ak*

This study examines the level of user satisfaction with the e-Filing system owned by the Directorate General of Taxes (DJP). This system is designed to improve services in terms of knowledge and compliance of taxpayers in paying taxes correctly. The researchers used the Technology Acceptance Model (TAM) and the Theory of Planned Behavior (TPB) as approaches to analyze the e-Filing system. TAM focuses on the aspect of user acceptance of technology, while TPB focuses on acceptance based on user behavior in using a system or service. The study's methodology was analyzed using a structural equation modeling (SEM) technique based on partial least squares (PLS), which is used to analyze and separate data, allowing for the measurement of user acceptance behavior toward the e-Filing system. This analysis is based on a combination of the two models.

Keywords : Tax service,e-Filing,TAM,TPB