



ANALYSIS OF FACTORS INFLUENCING TAXPAYERS' USE OF THE REGIONAL e-TAX APPLICATION USING THE TAM APPROACH IN THE BAPENDA OF SOUTH SUMATERA PROVINCE

Wydyanto¹⁾, Agnes Kristina Sipayung²⁾

Program Studi Teknik Informatika, Universitas Bina Darma Palembang

wydyanto@binadarma.ac.id , agneskristins11@gmail.com

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CORRESPONDENCE

Phone: 081274749304

E-mail: wydyanto@binadarma.ac.id

A B S T R A C T

This study aims to analyze the acceptance and effectiveness of the Regional e-Tax application implemented by the Regional Revenue Agency (BAPENDA) of South Sumatra Province using the Technology Acceptance Model (TAM) approach. The implementation of digital-based tax services is expected to improve efficiency, transparency, and quality of public services. This research uses a quantitative descriptive method by distributing questionnaires to users of the e-Tax application, consisting of internal employees and taxpayers. The research instruments were tested through validity, reliability, and normality tests. The results show that all questionnaire items are valid and reliable, with a Cronbach's Alpha value of 0.822, and the data are normally distributed. The findings indicate that perceived usefulness and perceived ease of use have a significant influence on user acceptance of the e-Tax application. The e-Tax application is proven to facilitate tax reporting and payment processes, increase work efficiency, reduce paper usage, and support digital transformation in regional tax services. However, the study also identifies the need for increased socialization and training to optimize the utilization of the application.

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Introduction

Digital transformation in government institutions has become an unavoidable necessity in response to the rapid development of information and communication technology. One important aspect of this transformation is the digitalization of regional tax administration systems. The Regional Revenue Agency (BAPENDA) of South Sumatra Province has implemented the Regional e-Tax application as an innovation to improve the efficiency, transparency, and effectiveness of tax services. Through this application, taxpayers can register, report, and pay taxes online without having to visit the tax office directly.

However, the success of implementing digital systems is not only determined by technological infrastructure but also by the level of user acceptance. Technology Acceptance Model (TAM) is widely used to analyze factors influencing user **acceptance** of technology, focusing on perceived usefulness and perceived ease of use. Therefore, this study is important to evaluate the effectiveness and acceptance of the e-Tax application using the TAM approach in order to support continuous improvement of digital public services.



Research Method

This research employed a quantitative descriptive approach. The study was conducted at the Regional Revenue Agency (BAPENDA) of South Sumatra Province. The research subjects consisted of employees and taxpayers who use the e-Tax application. Data were collected through questionnaires developed based on TAM variables, including perceived usefulness, perceived ease of use, and actual system usage.

The research instruments were tested using validity and reliability tests, followed by normality testing to ensure data distribution. Data analysis was conducted using statistical analysis with SPSS software to evaluate the acceptance level and effectiveness of the e-Tax application.

Result and Discussion

The results of the validity test show that all questionnaire items have r-count values greater than the r-table value of 0.380, indicating that the instruments are valid. Reliability testing resulted in a Cronbach's Alpha value of 0.822, which indicates a high level of reliability. The normality test shows that the data are normally distributed, fulfilling the assumptions for further analysis.

The findings reveal that users perceive the e-Tax application as useful in improving efficiency, accelerating tax reporting and payment processes, and providing flexibility in terms of time and location. Users also find the application relatively easy to use, even for those with limited technological knowledge. These results support the TAM theory that perceived usefulness and perceived ease of use significantly influence user acceptance.

Despite these positive findings, the study identifies challenges related to limited socialization and training for users. Some users have not fully understood all features of the application, which may reduce the perceived ease of use. Therefore, continuous training and system improvement are necessary to enhance overall acceptance and utilization.

Conclusion

Based on the results of the study, it can be concluded that the Regional e-Tax application has a significant positive impact on the effectiveness of regional tax services. The application is well accepted by users and supports efficiency, transparency, and digital transformation in public services. However, increased socialization, training, and system optimization are recommended to maximize its benefits and ensure sustainable usage.

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