Security and Privacy, Perceived Usefulness, Perceived Ease of Use Against Annual SPT Reporting Through E-Filling in Tangerang Selatan Regency, Banten

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ABSTRACT. This tax revenue plays a very important role in the welfare of society in Indonesia. Indonesia itself is a system in taxation, where taxpayers calculate, deposit, and report their own taxes to the Tax Service Office (KPP) where taxpayers are registered. Therefore, the results of tax collection in our country today are the main source of state revenue whose contribution is expected to increase every year. However, state revenue from taxes is still below the target set by the government, so that in order to achieve the target in tax collection, the government has issued policies that are considered to be able to assist officers at the Directorate General of Taxes (DGT) in maximizing their performance to collect taxes from taxpayers. In carrying out and carrying out tax administration, administrative problems that are carried out manually are often found, especially in the reporting system, such as large administrative burdens for the Directorate General of Taxes (DGT) in receiving, managing, and sending SPT throughout the year, it takes a long time to record data. SPT to the Tax Office (KPP), recording data that requires a lot of human resources so that it will slow down other services, This study aims to determine the factors that influence the behavior interest of taxpayers to use e-filing in their SPT reporting, especially the Pamulang University Personal Taxpayers. The variable used in this study is the dependent variable, namely the reporting of annual tax returns through e-filling, while the independent variables are Security and Privacy, Perceived Usefulness, and Perceived Ease of Use. This research uses descriptive quantitative research. The population in this study were individual taxpayers, individual taxpayers at Pamulang University. The sampling technique in this study was carried out by purposive sampling, namely to get a representative sample according to the specified criteria. To determine the relationship between Security and Privacy, Perceived Usefulness, and Perceived Ease of Use on Annual Tax Return Reporting through E-filing as follows, namely multiple regression analysis, partial test, simultaneous test, coefficient of determination and hypothesis testing The output can be published in International Procedures or accredited national journals. The proposed TKT is still at the TKT 1 stage because it is the firsttime researchers propose a novice lecturer research.
Keywords: *Security and Privacy, Perceived Usefulness, Perceived Ease of Use*.

1. INTRODUCTION

In 2005 the Directorate General of Taxes (DGT) issued a decree KEP-05 / PJ / 2005 which was enacted on January 12, 2005 regarding the procedures for electronic SPT submission (e-filing) through the Application Service Provider (ASP) company, by utilizing the online and real-time internet communication, so that taxpayers (WP) no longer need to print report forms and wait for receipts manually. DGT has provided free e-filing services for PPh OP 1770 S and 1770 SS notification letters (SPT).

For now, notification letters (SPT) that can be uploaded to the DGT Online e-SPT loader are Annual Personal Income Tax Returns 1770 for 2014 Forms, 2014 Annual Income Tax Returns, Article 21/26 Periodic Tax Returns, 2014 Forms, 2014 Annual Income Tax Returns, Article 4 paragraph 2 Year Forms 2009 and Annual Corporate Income Tax Return Form 1771.

(Fajar in Salim, 2015) The use of e-filing can avoid contact or contact persons between taxpayers and tax officials who have the potential to cause corruption, coalition and nepotism (KKN). However, the shortcomings of e-filing in Indonesia can be clarified by the existence of research conducted by (Noerman Syah et al, 2017), which states that the e-filing process is limited to changing manual systems to digital systems with electronic media. The accounting system is still carried out manually because the e-filing system is not connected to the back-off equipment made by taxpayers. Another weakness that was explained was that Indonesia's internet connection was not optimal and there were differences in the data format that taxpayers had between Active Server Pages (ASP) and the Directorate General of Taxes (DGT).

Deficiencies in the system that affect the interest of taxpayers in using e-filing that make taxpayers reluctant to report tax returns (SPT) using

e-filing. There are several factors that affect the interest of taxpayers in reporting Annual Tax Returns (SPT) through e-filing, among others, namely Voluntariness, Social Factors, complexity, security and privacy, Readiness Technology Taxpayers Information, Perceived Usefulness, and Percived ease of use. Security and Privacy here is how the security and confidentiality contained in the e-filing system can ensure that taxpayer data does not leak. Perceived Usefulness in this study is where users of the e-filing system feel the benefits of using the e-filing system for their SPT reporting. Percived ease of use in this research is where taxpayers feel that SPT reporting through e-filing can be done easily. So that based on this background.

This study aims to provide empirical evidence whether there is an effect of security and privacy, Perceived Usefulness, and Percived ease of use affecting taxpayers in reporting Annual Tax Returns through e- filing at Pamulang University.

2. LITERATURE REVIEW

2.1 Security and Privacy (Security and Confidentiality)

Security (security) means that the use of Information Systems is safe, the risk of losing data or information is very small, and the risk of theft (hacking) is low. While confidentiality (privacy) means that all matters relating to the user's personal information are guaranteed the confidentiality, no one knows about it. According to Desmayanti (2012), overcoming and protecting various information systems from the risk of illegal actions such as unauthorized use, infiltration and destruction of various information held. Confidentiality is the practice of exchanging information between a group of people, only as many as one person and hiding it from other people who are not members of the group. According to Kirana and Wibisono et al in NoermanSyah (2017), If user data can be stored safely, it will minimize the opportunity for other parties to misuse system user data. In the e-filing system, the security aspect can also be seen from the availability of usernames and passwords for taxpayers who have registered themselves to be able to report SPT online. Digital certificates can also be used to protect SPT data in the form of encryption so that they can only be read by certain systems.

In reporting taxes through e-filing, taxpayers will receive a Digital Certificate, which is a certificate used to protect SPT data in the form of encryption (randomization) so that its confidentiality is guaranteed. Taxpayers who already understand the security and confidentiality (Security and Privacy) of e-filing, of course they will use e-filing or in other words security and confidentiality (Security and Privacy) has a positive influence on the intensity of behavior in using e-filing for make payment of SPT Period or Annual.

Based on the description above, the following hypothesis can be drawn:

H1: *Security and Privacy* affect the annual SPT reporting through e-filing.

2.2 Perceived Usefulness (Perceived Usefulness)

Perceived Usefulness (PU) is a significant factor affecting the acceptance of information systems and the influence of behavioral intentions and attitudes on the implementation of the new system provided by DGT. Perceived Usefulness is something that states individuals believe that the use of a technology will improve individual performance. Chang et al in Tenia (2017) Based on taxpayers who use e-filing in Taiwan, it shows that Perceived Usefulness has a significant direct impact on the application of e-SPT to use the e-filing system.

It can be concluded that the more taxpayers perceive e-filing to be useful (perceived Usefulness) to increase productivity, taxpayers will continue to use e-filing to make their periodic or annual tax returns.

Based on the description above, the following hypothesis can be drawn:

H2: *Perceived Usefulness* affect the annual SPT reporting through e-filing.

2.3 Perceived Ease of Use (Perceived Ease of Use)

According to Lisa Tamara in Tenia (2017) that the Perceived Ease of Use indicator includes 3 things, namely the system is easy to use in relation to the system according to your needs, is flexible, not complicated, does not make mistakes and does not require hard effort. Clear display relates to a clear and easy-to-read display and not experiencing confusion. Easy related to easy to master computer software and hardware and easy to learn how to use the e-filing system. Chang et al in Tenia (2017) Perceived Ease of Use has a significant impact on behavior so that it affects the intention to implement an e-filing system. A system can be said to be of quality if the system is designed to meet taxpayer satisfaction through the ease of using the system.

Ease of use will affect the use of e-filing. If usage interprets that e-filling is easy to use, the use

of e-filing will be achieved. If the use of e-filing has the ability to reduce effort (both time and effort), then the use of e- filling has the potential to be carried out continuously so that the intensity of behavior in using e-filing to make payments for Annual or Annual SPT can increase.

Based on the description above, the following hypothesis can be drawn:
H3: *Perceived Ease of Use* affect the annual SPT reporting through e-filing.

3. METHODS

The type of data in this research is quantitative data. The data source of this research is primary data. Research object in this study is the e-filling used by personal taxpayers, lecturers at Pamulang University. The instrument used to measure each variable was a questionnaire. The questionnaire used was compiled from a questionnaire belonging to previous researchers based on related theories. The variables in this study can be grouped into two, namely the dependent variable and the independent variable. The variable used in this study is the annual SPT reporting through e-filing. While the independent variables in this study are Security and Privacy (1), Perceived Usefulness (2), and Perceived Ease of Use (3). The population in this study were all individual taxpayers of Pamulang University lecturers. Sampling in this study was carried out using purposive nonprobability sampling. The number of samples used in this study used several criteria.

Data analysis technique

1. Descriptive Statistical Analysis
2. Research Quality Test
3. Classical Assumption Test (Normality Test, Multicollinearity Test, Heteroscedasticity Test)
4. Multiple Linear Regression Test (F Test and t Test)
5. Multiple Linear Regression Analysis

$Y = \alpha + \beta 1\ X1 + \beta 2\ X2\ \beta + \beta 3\ X3 + e$

Information:

Y : The dependent variable is the Annual SPT Reporting through e-filing

α : Constant

$\beta 1 - \beta 2$: Regression coefficients of independent variables 1 to 3

X1 : *Security and Privacy*

X2 : *Perceived Usefulness*

X3 : *Perceived Ease of Use*

e : error Terms

4. RESULT AND DISCUSSION

4.1 Descriptive Statistics

TABLE 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Security and Privacy	84	11	35	26.62	4,764
Perceived Usefulness	84	20	50	41.18	5,837
Perceived Ease of Use	84	8	40	31.20	7,182
SPT Reporting Through E-Filling	84	15	40	33.55	4,865
Valid N (listwise)	84				

Source: Data processed using SPSS version 25

Security and Privacy (X1) with a total of 84 data. The minimum and maximum values are respectively 11 and 35 with an average value of 26.62 with a standard deviation of 4.764. *Perceived Usefulness* (X1) with a total of 84 data. The minimum and maximum values are 20 and 50 respectively with an average value of 41.18 with a standard deviation of 5.837. *Perceived Ease of Use* (X3) with a total of 84 data. The minimum and maximum values are 8 and 40, respectively, with an average value of 31.20 with a standard deviation of 7.182. SPT Reporting Through *E-Filling* (Y) with a total of 84 data. The *minimum* and maximum values are 15 and 40, respectively, with an average value of 33.55 with a standard deviation of 4.865.

4.2 Data Quality Test

4.2.1 Validity test

In testing the validity that has been given to 84 respondents to fulfill the test to be carried out. This can be seen in the table below, where the r-table is 0.2146 which is calculated from df = N-2 = 84-2 = 82 (where N is the number of respondents). The

results of the data validity test in this study can be seen in the following table:

TABLE 3. Data Validity Test Results

Question	rhitung	Rtabel	Criteria
Security and Privacy 1	0.803 **	0.2146	Valid
Security and Privacy 2	0.820 **	0.2146	Valid
Security and Privacy 3	0.833 **	0.2146	Valid
Security and Privacy 4	0.865 **	0.2146	Valid
Security and Privacy 5	0.868 **	0.2146	Valid
Security and Privacy 6	0.734 **	0.2146	Valid
Security and Privacy 7	0.862 **	0.2146	Valid

Question	rhitung	r table	Criteria
Perceived Usefulness 1	0.748 **	0.2146	Valid
Perceived Usefulness 2	0.748 **	0.2146	Valid
Perceived Usefulness 3	0.773 **	0.2146	Valid
Perceived Usefulness 4	0.722 **	0.2146	Valid
Perceived Usefulness 5	0.816 **	0.2146	Valid
Perceived Usefulness 6	0.787 **	0.2146	Valid
Perceived Usefulness 7	0.781 **	0.2146	Valid
Perceived Usefulness 8	0.800 **	0.2146	Valid
Perceived Usefulness 9	0.822 **	0.2146	Valid
Perceived Usefulness 10	0.762 **	0.2146	Valid

Source: Data processed using SPSS version 25

Question	rhitung	Rtabel	Criteria
Perceived Ease of Use 1	0.899 **	0.2146	Valid
Perceived Ease of Use 2	0.901 **	0.2146	Valid
Perceived Ease of Use 3	0.911 **	0.2146	Valid
Perceived Ease of Use 4	0.909 **	0.2146	Valid
Perceived Ease of Use 5	0.914 **	0.2146	Valid
Perceived Ease of Use 6	0.924 **	0.2146	Valid
Perceived Ease of Use 7	0.912 **	0.2146	Valid
Perceived Ease of Use 8	0.904 **	0.2146	Valid

Question	rhitung	Rtabel	Criteria
SPT Reporting Through E-Filling 1	0.858 **	0.2146	Valid
SPT Reporting Through E-Filling 2	0.788 **	0.2146	Valid
SPT Reporting Through E-Filling 3	0.711 **	0.2146	Valid
SPT Reporting Through E-Filling 4	0.802 **	0.2146	Valid
SPT Reporting Through E-Filling 5	0.813 **	0.2146	Valid
SPT Reporting Through E-Filling 6	0.835 **	0.2146	Valid
SPT Reporting Through E-Filling 7	0.823 **	0.2146	Valid
SPT Reporting Through E-Filling 8	0.819 **	0.2146	Valid

Source: Data processed using SPSS version 25

Table 3, shows that all statement items have a

correlation coefficient value greater than the r-table, namely 0.2146. This means that the data obtained is valid and can be tested further data.

4.2.2 Data Reliability Test

The data reliability test was carried out using the Cronbach's Alpha method where an instrument is said to be reliable if it has Cronbach's Alpha> 0.60.

TABLE 4. Reliability Test Results

No	Variable	Cronbach Alpha value	Information
1	*Security and Privacy* (X1)	0.923	Realible
2	*Perceived Usefulness* (X2)	0.926	Realible
3	*Perceived Ease of Use* (X3)	0.970	Realible
4	SPT Reporting Through E-Filling (Y)	0.913	Realible

Source: Data processed using SPSS version 25

Based on table 4, the results of the data reliability test above, the coefficient alpha> 0.60. So that all items are declared reliable and can be used for further testing.

4.2.3 Normality Test

Data normality testing is carried out to meet the requirements of the regression model that the data obtained has normal properties. For this reason, a one-sample Kolmogorov-Smirnov Test was conducted. The normality test can also be seen through a normal probability plot. The data normality test is seen by looking at the pattern on the distribution curve on the P-Plot Graph. The normal distribution will form a straight diagonal line. If the distribution pattern is close to the normal line of the curve, it can be said that the data is normally distributed. The test results are in the following table and figure:

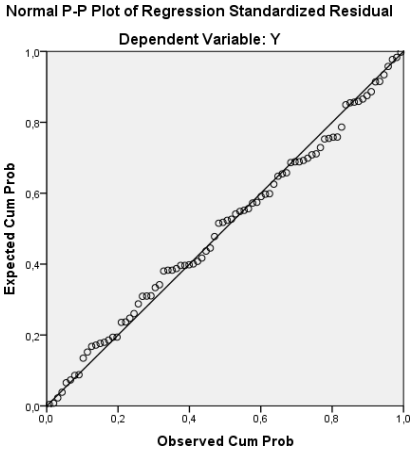

FIGURE 2. P-Plot Normality Test Results

The results of the normal probability plot graph test show a normal graphic pattern. This can be seen from the dots that spread around the normal graph. This can be seen from the points that spread around the diagonal line and the spread follows the diagonal line.

4.2.4 Multicollinearity Test

Multicollinearity test aims to test the correlation between the independent variables (independent) in regression. A good regression model should not have a correlation between the independent variables. The presence or absence of multicollinearity can be seen from the Tolerance and VIF values. After testing with SPSS, the following VIF and tolerance values are generated:

TABLE 5. Multicollinearity Test Results

Coefficientsa								
Model		Unstandardized Coefficients		Standardize d Coefficient s	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Toleranc e	VIF
1	(Constant)	9,969	2,892		3,447	, 001		
	X1	, 031	, 140	, 030	, 223	, 824	, 343	2,917
	X2	, 499	, 097	, 599	5,132	, 000	, 471	2,122
	X3	, 070	, 094	, 104	, 746	, 458	, 330	3,026
a. Dependent Variable: Y								

Source: Data processed using SPSS version 25

Multicollinearity test results from the output of SPSS 25 show that the regression model of this study does not occur multicollinearity test because each of the independent variables, namely X1, X2, and X3, has a tolerance value greater than> 0.10, namely 0.343 for X1, 0.471 for X2, and 0.330 for X3. And it has a VIF value smaller than <10.00, namely 2.917 for X1, 2.122 for X2, and 3.026 for X3.

4.2.5 Heteroskedesticity test

Heteroscedasticity test is carried out to determine whether in the regression model there is an inequality of variants from the residuals of one observation to another. This test uses a Scatterplot chart or predictive value of the dependent variable. By using the Scatterplot, a heteroscedasticity is known by looking at the distribution of the data plots. When there are certain patterns on the graph, such as dots that form a regular pattern (wavy, widened, then narrowed), heteroscedasticity occurs. If there is no clear pattern, such as dots spreading above and below zero on the Y axis, then heteroscedasticity does not occur. The results of the heteroscedasticity test can be seen in the following figure.

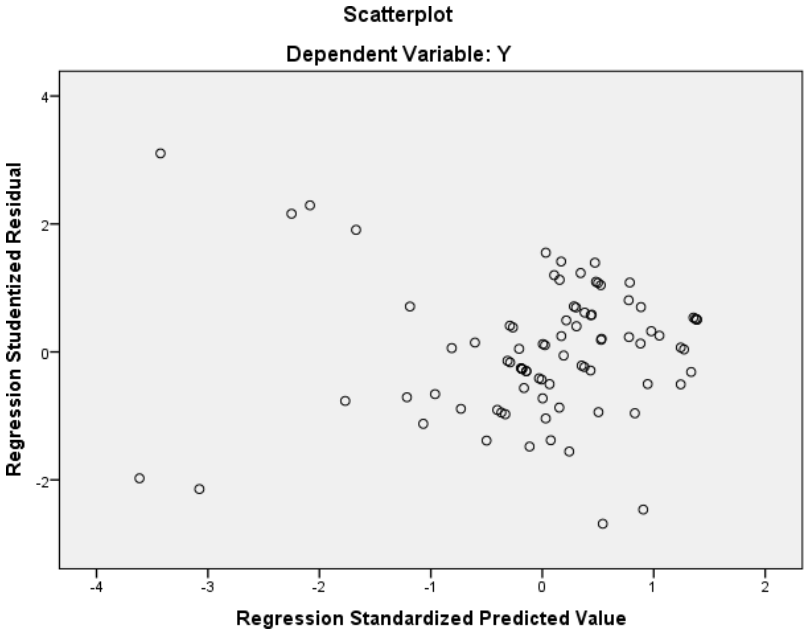

FIGURE 3. Heteroscedesity Test Results

The results of the Heteroscedacity Test on the Scatterplot graph are that there is no heteroscedicity because the data points spread above and below or around 0, the data points do not collect only above

or below, the distribution of data points does not form a wavy pattern widened then narrows and widened and The distribution of data points is not patterned.

4.2.6 Autocorrelation Test

TABLE 6. Autocorrelation Test Results

Model Summary b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	, 698a	, 487	, 467	3,551	1,766
a. Predictors: (Constant), X3, X2, X1					
b. Dependent Variable: Y					

Source: Data processed using SPSS version 25

Autocorrelation test results from the output of SPSS 22 show that the Durbin-Watson value shows a value of 1.766, namely (DU <DW <4-DU) where (1.7199 <1.766 <4-1.7199) so it can be concluded that there is no autocorrelation.

4.2.7 Hypothesis Testing

1) Multiple Regression Analysis

Multiple regression analysis is used to test the effect of the dependent variable with the two independent variables. Multiple regression analysis is used if it is intended to predict how the state (rise and fall) of the dependent variable (criterion), if two or more independent variables as predicate factors are manipulated (increase and decrease in value).

The following is a multiple linear regression test, Annual SPT through e-filing as the dependent variable with Security and Privacy, Perceived Usefulness, and Perceived Ease of Use as independent variables in the SPSS 25 software.

TABLE 7. Multiple Linear Regression Table

Coefficientsa								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9,969	2,892		3,447	, 001		
	X1	, 031	, 140	, 030	, 223	, 824	, 343	2,917
	X2	, 499	, 097	, 599	5,132	, 000	, 471	2,122
	X3	, 070	, 094	, 104	, 746	, 458	, 330	3,026
a. Dependent Variable: Y								

Source: Data processed using SPSS version 25

Based on the results of the SPSS 25 output above, the regression equation can be as follows:

Y = 9.969 + 0.031 X1 + 0.499 X2 + 0.070 X3

A constant value of 9.969 means that if all independent variables, namely Security and Privacy, Perceived Usefulness, and Perceived Ease of Use are equal to zero, then the dependent variable, namely Annual SPT Reporting through e-filing, will be worth 9.969. The regression coefficient is 0.031, which means that the coefficient value shows a positive value between the Security and Privacy variable on the Annual Tax Return Reporting through e-filing, so that if the Security and Privacy variable increases by one unit it will increase the rate of Annual SPT Reporting through e- filing by 0.031.

The regression coefficient is 0.499, which means that the coefficient value shows a positive value between the Perceived Usefulness variable on the Annual Tax Return Reporting through e-filing, so that if the Perceived Usefulness variable increases by one unit it will increase the rate of Annual Tax Return Reporting through e-filing by 0.499.

The regression coefficient is 0.070, which means that the coefficient value shows a positive value between the Perceived Ease of Use variable on the Annual Tax Return Reporting through e-filing, so that if the Perceived Ease of Use variable increases by one unit it will increase the rate of Annual Tax Return Reporting through e-filing by 0.070.

2) Coefficient of Determination (R2)

The coefficient of determination is used to measure how much the independent variable, namely Money Ethics and Information Technology, can explain the dependent variable, namely Tax Evasion. The results of the coefficient of determination that have been carried out by the researcher are shown in the table below:

TABLE 8. Result Of The Coefficient Of Determination (R2)

Model Summary b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	, 698a	, 487	, 467	3,551	1,766
a. Predictors: (Constant), X3, X2, X1					
b. Dependent Variable: Y					

Data source: SPSS 25 Output Results

Judging from the results of the Adjusted R Square of 0.467 or 46%. This means that 46% of the dependent variable can be explained or influenced by the independent variable. While the remaining 54% is explained by other variables not examined in this study.

3) Partial Significance Test (t Statistical Test)

The t test is used to determine the effect of each independent variable partially on the dependent variable. If the probability value is less than 0.05, then the proposed hypothesis is accepted and if the probability value is greater than 0.05, the proposed hypothesis is rejected. The results of the t test that have been carried out by researchers can be seen in the table below:

TABLE 9. Statistical Test Results T

Coefficientsa								
Model		Unstandardized Coefficients		Standardi zed Coefficie nts	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9,969	2,892		3,447	, 001		
	X1	, 031	, 140	, 030	, 223	, 824	, 343	2,917
	X2	, 499	, 097	, 599	5,132	, 000	, 471	2,122
	X3	, 070	, 094	, 104	, 746	, 458	, 330	3,026
a. Dependent Variable: Y								

1. Data source: SPSS 25 Output Results That X1 with a significance value of 0.824 is greater than 0.05. So it can be concluded that X1 has no partial effect on Y
2. That X2 with a significance value of 0.000 is smaller than 0.05. So it can be concluded that X2 partially affects Y
3. Whereas X3 with a significance value of 0.458 is greater than 0.05. So it can be concluded that X3 has no partial effect on Y

4) F Test (Simultaneous)

TABLE 10. Test Table F

ANOVAa						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	956,214	3	318,738	25,282	, 000b
	Residual	1008,596	80	12,607		
	Total	1964,810	83			
a. Dependent Variable: Y						
b. Predictors: (Constant), X3, X2, X1						

From the Anova test or F test, it shows that the significance value of 0.000 is smaller than 0.005. So it can be concluded that all the independent variables simultaneously influence the dependent variable (Y).

5. CONCLUSION

The purpose of this study was to determine the effect of Security and Privacy, Perceived Usefulness, and Perceived Ease of Use on SPT Reporting through E-Filling either partially or simultaneously.

From the results of the tests and the results of the analysis that have been carried out, the following conclusions can be drawn:

1. That Security and Privacy with a significance value of 0.824 is greater than 0.05. So it can be concluded that Security and Privacy has no partial effect on SPT Reporting through E-Filling.
2. That Perceived Usefulness with a significance value of 0.000 is smaller than 0.05. So it can be concluded that Perceived Usefulness has a partial effect on SPT Reporting through E-Filling.
3. That the Perceived Ease of Use with a significance value of 0.458 is greater than 0.05. So it can be concluded that Perceived Ease of Use has no partial effect on SPT Reporting through E-Filling.
4. From the Anova test or F test, it shows that the significance value of 0.000 is smaller than 0.005. So it can be concluded that all the independent variables simultaneously influence the dependent variable (Y).

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