



PERCEPTION ANALYSIS OF SELF-EFFICIENCY, USEFULNESS AND EASY ABOUT E-INVOICE VERSION 3.1 TOWARDS COMPLIANCE WITH REPORTING OF VAT E-SPT PERIOD IN SURABAYA

Placideus Mawar^{1*}, Mersiana Varia Juita²

^{1,2}Program Studi Akuntansi, STIE YAPAN Surabaya, Indonesia

E-mail: placideushandoyo@gmail.com, mersiana@stieyapan.ac.id

ARTICLE INFO

Article history:

Received: Feb 25, 2022

Revised: April 1, 2022

Accepted: May 29, 2022

Keywords: Perception of Self Efficacy, Usefulness, Ease and Compliance of VAT Period E-SPT Reporting.

ABSTRACT

Tax avoidance is one way to reduce the tax burden in a legal way. This study aims to examine and analyze the effect of financial factors, namely profitability, leverage, and company size on tax avoidance during the Covid-19 pandemic. This research belongs to the type of quantitative research using secondary data from the financial statements of the first, second, and third quarters. The population of this study is 43 transportation sector companies listed on the Indonesia Stock Exchange (IDX) in 2020. The research sample was selected using a purposive sampling method which then obtained a sample of 33 data from 11 companies during the first, second, and third quarters of 2020. Data analysis using multiple regression equation analysis technique.

Copyright © 2022 Jurnal Mantik.
All rights reserved.

1. Introduction

Tax is the largest source of revenue for a country, especially in Indonesia. According to Rochmat Soemitro in Official (2013:1) and Mardiasmo (2011:1) taxes are people's contributions to the State treasury based on the law (which can be forced) by not receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses. In order to support this increase in tax revenue, the Directorate General of Taxes always makes improvements to both the organizational structure and services. Moreover, the development of science and technology is increasingly helping these improvements

Taxes aim to improve the welfare of the people through the improvement and improvement of public facilities. Taxes are stable in revenue and reflect community togetherness in financing the state. Increase tax revenue with the efforts of the government which is the duty of the Directorate General of Taxes. The State of Indonesia adheres to a self-assessment system in which taxpayers are entitled to calculate for themselves the amount of tax dues that must be paid in accordance with the provisions of the applicable Taxation Law. The role of tax sector revenues has increased significantly from year to year which is quite significant for all state revenues. One of the problems that hinders tax collection is taxpayer compliance.

Tax compliance according to the Regulation of the Minister of Finance (74/PMK.03/2012) article 2 in order to be determined as a taxpayer with certain criteria, the taxpayer must meet the requirements, namely: (1) timely submission of tax returns, (2) not having tax arrears, (3) audited financial statements by a Public Accountant or government financial supervisory agency, (4) never been convicted of a crime in the taxation sector. Taxpayer compliance can be identified from being on time in submitting SPT for all types of taxes in the last two years, not having tax arrears for all types of taxes, except in obtaining permission to pay installments or delaying tax payments, never being sentenced for committing a crime in the field of taxation. taxation within the last 10 years, in the last 2 years keeping books of account and in the event that the taxpayer has had an audit, the correction on the last audit for each type of tax payable is a maximum of 5% of the taxpayer whose financial statements for the last 2 years were audited by an accountant with an unqualified opinion, or an opinion with an exception as long as it does not affect the taxable profit or loss. The thing that affects the level of taxpayer compliance is the awareness of taxpayers in paying on time. correction at the last audit for each type of tax payable is at most 5% of taxpayers whose financial statements for the last 2 years were audited by an accountant with an unqualified opinion, or an opinion with an exception as long as it does



not affect the taxable profit or loss. The thing that affects the level of taxpayer compliance is the awareness of taxpayers in paying on time. correction at the last audit for each type of tax payable is at most 5% of taxpayers whose financial statements for the last 2 years were audited by an accountant with an unqualified opinion, or an opinion with an exception as long as it does not affect the taxable profit or loss. The thing that affects the level of taxpayer compliance is the awareness of taxpayers in paying on time.

The level of compliance in the submission of annual and periodic tax returns in a correct and timely manner is the most important measure of the level of taxpayer compliance. The higher the level of truth in calculating, calculating, and accurately depositing and submitting tax returns (SPT) correctly and on time, it is expected that the higher the level of taxpayer compliance in carrying out and fulfilling their tax obligations (Muhamad et al., 2019). Tax contributions in recent years have become the backbone of national financing sources in order to succeed in national development programs that will gradually increase economic growth and the welfare of the nation and society in general. The number of taxpayers is also increasing from time to time as a reflection of the increased awareness and compliance of taxpayers to implement and manage their tax rights and obligations properly and correctly. If the amount of state revenue originating from taxes is not met, then how will national development continue and run smoothly (Lubis, 2019).

This makes it a challenge for the Directorate General of Taxes to make individual taxpayers report their annual tax returns in a timely manner. One of the ways that the Directorate General of Taxes makes this happen is by creating new programs or reforms in the taxation sector that make the system easier, faster and more practical to use. In this case, the Directorate General of Taxes carries out the latest innovations which create tax administration programs that aim to facilitate taxpayers in managing their tax obligations. With the modernization concept of tax administration, the renewal programs consist of eRegistration, e-Filing and e-Biling. The program is the result of an innovation carried out by the Directorate General of Taxes in order to improve taxpayer compliance (Lubis, 2019). Tax modernization by using information technology based on existing e-systems, such as e-Registration, e-Filing, e-Biling and e-SPT, is expected to improve control mechanisms that are more effective, supported by the application of a code of ethics for employees of the Directorate General of Taxes which regulates behavior. officers in carrying out their duties.

One form of tax administration modernization is the Electronic Value Added Tax Invoice (VAT E-Faktur). Regulation of the Director General of Taxes Number PER-16/PJ/2014 article 1 provides the definition of Electronic Tax Invoice (E-Faktur) is a tax invoice made through an electronic application or system determined and/or provided by the Directorate General of Taxes. Because it is in electronic form, the tax invoice is also signed electronically in the form of an online barcode, so this e-invoice is valid. The application of this e-tax invoice has advantages and benefits that are not only felt by the Directorate General of Taxes and Tax Service Office Officers, but also by PKP. The use of e-invoicing protects PKP from misuse of tax invoices by non-PKP.

In addition, PKP can also save time, effort, and costs when implementing VAT e-invoices. PKP can cut the cost of printing tax invoices. PKP can also save time and effort because tax submissions can be done anywhere and anytime by accessing the E-Tax Invoice menu that has been provided online on the website of the Directorate General of Taxes. Because the use of e-invoices is done online, it allows the use, creation, and reporting of e-invoices in real time. So by using an e-tax invoice, PKP no longer needs to print paper invoices and PKP does not have to go to the Tax Service Office to report it. Electronic Tax Invoice is expected to increase the compliance of Taxable Entrepreneurs in carrying out their tax obligations. According to Khairani and Awwaliatul (2015: 16) electronic tax invoices are said to be one of the strategies to implement a centralized data approach in building the future tax compliance environment. Compliance with Taxable Entrepreneurs is a condition in which the Taxable Entrepreneurs as Taxpayers fulfill all tax obligations and exercise their taxation rights in accordance with the formal and material provisions of the Taxation Law (Sutedi, 2013: 27).

The implementation of the E-Faktur is expected to be effective and efficient not only from the point of view of the Director General of Taxes and the Tax Service Office but also from the side of the Taxable Entrepreneur as a Taxpayer. Effectiveness is the relationship between what is planned, the process of activities and outputs with the goals or objectives to be achieved. Operational activities are said to be effective if the activity process achieves the ultimate goals and objectives of the policy (Spending Wisely) (Mardiasmo, 2009: 132). Indicators of effectiveness include the accuracy of use, the results to support the objectives. The indicator of the accuracy of use is what has been determined in terms of usage already representing what was previously expected related to the process. Then the results indicators to describe the output of the process of activities carried out whether it will provide good changes and have the expected results. Meanwhile, indicators support goals related to outputs that are in accordance with the planned activities and expected goals.

However, in implementing it, it creates various obstacles, one of which is in line with what happened at the Pratama Service Tax Office in 2020, there are obstacles that occur, such as databases that are often lost, e-



Invoices cannot be uploaded at certain times and difficulties in printing tax invoices. This is due to virus-infected data and connections, so users are required to submit an e-Invoice data request to the Tax Office. Reported from lapor.go.id that the system still has gaps that require serious attention including technical matters such as the server not being able to run when crowded with users and error codes that often appear. From some of the explanations for the phenomena above, it can be concluded that the application of e-Invoicing was created as a challenge to the 4th Industrial Revolution.

To improve the quality of independent tax calculations, payments and reporting, known as the self-assessment system, the DGT conducts continuous evaluations, especially on tax applications, including the e-invoice application. E-Faktur has been updated several times with improved service quality and the last time it was updated with version 3.1 where there were service updates, namely prepopulated input tax and PIB as well as reporting of VAT Period SPT using web-based features. This is an effort to integrate input tax invoices so that there are no errors in inputting and also avoid the practice of selling input tax invoices.

The update of the e-invoice application version 3.1 is a concrete step taken by the DGT in the hope of improving tax compliance. However, for the Taxable Entrepreneurs who are obliged to use the e-invoice application with less time available than the national e-bupot application, which has a longer period of time to study and understand the application.

The application of the e-invoice application version 3.1 has been implemented nationally, where PKP is expected to immediately update the application because the previous application may no longer be used. This raises questions for PKP, what are the interests and objectives of the DGT and the benefits for taxpayers. Therefore, as a PKP as well as a user of the e-invoice application, they have their own perception. Where this perception can affect tax compliance because the taxpayer's perception shows the performance of tax reporting intermediaries as tax administration according to the taxpayer's point of view. Taxpayers' perceptions of their own ability to use and apply e-invoicing for VAT tax obligations, taxpayers' perceptions of the usefulness of e-invoicing applications considering that it has undergone an update that has new features than the previous version, and also taxpayers' perceptions of the ease of using the application. e-faktur version 3.1, it is possible that this perception can affect tax compliance for taxpayers.

As taxpayers, we are required to deposit and report the Periodic VAT SPT in accordance with the specified time, which is based on Articles 7 and 9 of Law No. 28 of 2007 concerning General Taxation Provisions that the limit for payment of tax payable for the Periodic VAT SPT is at the end of the following month and that the same as the deadline for reporting the VAT Period SPT is the end of the following month.

2. Methods

2.1 Types of Research and Description of the Research Population (Object)

In this study, using this type of quantitative research. This type of research data is primary data, namely research data obtained or collected directly from original sources (without intermediaries). The method used is a questionnaire. While the primary data sources in this study were obtained from the answers to the questionnaires distributed to respondents who had been previously selected.

The population in this study are Taxable Entrepreneurs or employees who act as users of the e-invoice application version 3.1 in the work area in East Java. With an estimated population of approximately 100 people.

2.2 Sampling technique

Sampling in this study used purposive sampling, namely the technique of determining the sample intentionally on the basis of certain considerations with predetermined criteria. By having the same opportunities and questions for each sample. There are 2 criteria used.

First, the respondent's criteria is a Taxpayer, either an entity or an individual who has been designated as a Taxable Entrepreneur by the Directorate General of Taxes. Second, the respondents' criteria are leaders, tax staff or special employees who use the e-invoice application version 3.1 without having a minimum age and education level. The population in this study are taxpayers who are in the business area of East Java.

2.3 Analysis Techniques and Hypothesis Testing

Multiple linear regression analysis is a linear relationship between two or more independent variables (KSA, PIB, SDM) and the dependent variable (IMR). This analysis is to determine the direction of the relationship between the independent variable and the dependent variable whether each independent variable is positively or negatively related and to predict the value of the dependent variable if the value of the

independent variable increases or decreases. Then tested for Simultaneous Significance (F-Test) and Individual Parameter Significance Test (t-Test).

3. Results and Discussion

3.1 Results

a. Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the direction of the relationship between perceptions of self-efficacy, perceived usefulness, and perceived convenience regarding e-invoice version 3.1 on compliance with reporting e-SPT VAT periods positively or negatively and also to predict the value of the dependent variable if the value of the independent variable experience an increase or decrease. The data used usually use interval or ratio scale indicators. Below is the calculation of multiple linear regression analysis.

Table 1
Coefficientsa . Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	Hasil
		B	Std. Error	Beta	Keterangan
1	(Constant)	1.443	.253		Searah Positif
	Persepsi Efikasi Diri	.057	.012	.441	Searah Positif
	Persepsi Kebermanfaatan	.014	.008	.169	Searah Positif
	Persepsi Kemudahan	.017	.008	.211	Searah Positif

a. Dependent Variable: Kepatuhan Pelaporan E-Spt PPN
Sumber data: Hasil Penelitian diolah

Based on table 1 of the multiple linear regression equation above, it can be seen that it has a constant of 1.443 with a positive sign. That is, if there are no perceptions of self-efficacy, perceived usefulness, and perceived convenience regarding e-invoicing, the compliance of e-SPT VAT reporting is 1.443. The regression coefficient of the perceived self-efficacy variable is 0.057, which means that for each addition of one value from the perceived self-efficacy variable, the level of compliance also increases by 0.057, the perception of usefulness, which means that each addition of one value from the perceived usefulness variable, the level of compliance also increases by 0.014, and the perception of usefulness ease has a positive value or is in the same direction and at 0.017, which means that for every addition of one value from the perceived convenience variable, the level of compliance also increases of 0.017. This means that the higher the rate of increase in the perception of self-efficacy and the perception of convenience, the higher the tax compliance of that value.

b. Hypothesis testing

Model Feasibility Test (F Test)

The F test is used to test the feasibility of the model and it is hoped that it can be seen whether the independent variables used have an influence or not on the dependent variable . To test this, we use the base with see the value of significance or it could be by looking at the value of **Fcount**. Then compared with the way if $F_{count} > F_{table}$ or significance value < 0.05 , then all independent variables have a significant effect on the dependent variable.

Tabel 2
Hasil Perhitungan Uji F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9.863	3	3.288	46.739	,000 ^a
	Residual	8.230	117	0.070		
	Total	18.093	120			

a. Dependent Variable: Kepatuhan Pelaporan

b. Predictors: (Constant), Persepsi Kemudahan, Persepsi Efikasi Diri, Persepsi Kebermanfaatan

Sumber data : Hasil penelitian diolah

From the results of the F test, the significance value is 0.00. This shows that sig. <0.05, that is, the hypothesis can be accepted or the perception of self-efficacy, usefulness, and convenience regarding e-invoice version 3.1 affects the compliance of e-SPT reporting for VAT period. The independent variables are said to be suitable and the data in this study can be used.

Hypothesis Test (T Test)

Hypothesis testing is used to show whether each independent variable can affect the dependent variable so as to produce a decision about whether the independent variable can be accepted or rejected in accordance with the hypothesis statement in this study. Based on the previous regression analysis table, the results that can be used in the t statistical test have been shown, the results are as follows:

Table 3
Hypothesis Test Results (t Test) Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.443	.253		5.708	.000
	Persepsi Efikasi Diri	.057	.012	.441	4.958	.000
	Persepsi Kebermanfaatan	.014	.008	.169	1.716	.089
	Persepsi Kemudahan	.017	.008	.211	1.966	.042

a. Dependent Kepatuhan Pelaporan E-Spt PPN
Sumber data: Hasil Penelitian diolah

From the table, it can be seen the statistical value of t and the significance value of each variable. The results are then used to decide whether to accept or reject the hypothesis. The following is a summary of the results of hypothesis testing:

Table 4.
Summary Results of Hypothesis Testing Coefficients^a

Model	Sig.	Kriteria	Ket
1 (Constant)	.000	.05	
Persepsi Efikasi Diri	.000	.05	H1 – Diterima
Persepsi Kebermanfaatan	.089	.05	H2 – Ditolak
Persepsi Kemudahan	.042	.05	H3 – Diterima

a. Dependent Kepatuhan Pelaporan E-Spt PPN
Sumber data : Hasil Penelitian diolah

From the results of the T-test regarding the perceived self-efficacy variable, the t-count value was 4.958 with a significant value of 0.000. This shows that the significant value <0.05, namely hypothesis 1 (H1) is acceptable or there is an effect of self-efficacy regarding e-invoice version 3.1 on E-SPT reporting compliance. VAT period. Confidence in one's abilities will make them successful in achieving their goals. So that the higher the level of self-efficacy of taxpayers regarding the e-invoice application will increase the compliance of e-SPT VAT reporting.

From the results of the T test regarding the perceived usefulness, the value of the perceived usefulness of t count is 1.716 with a significant value of 0.088. This shows that it is significant >0.05, that is, hypothesis 2 (H2) cannot be accepted or there is no beneficial effect regarding the e-invoice version 3.1 on the compliance of the VAT Period E-SPT reporting. One's perception of the level of trust in the benefits of technology in this case e-invoicing is still not felt by taxpayers. So there is still no effect of perceived usefulness on compliance with e-SPT reporting for the VAT period.



From the results of the t-test regarding perceived convenience, the value of perceived ease of t-count is 1.966 with a significant value of 0.042. This shows that it is significant <0.05 which means that hypothesis 3 (H3) can be accepted or there is an effect of convenience regarding the e-invoice version 3.1 on the compliance of the VAT Period E-SPT reporting. Taxpayers believe that the e-invoice application version 3.1 is easier to understand and use with just a little help from the user manual, so it increases performance productivity and has an effect on increasing compliance with e-SPT VAT reporting.

3.2 Discussion

a. The Influence of Perception of Self-Efficacy Regarding E-invoices on Compliance with E-SPT Reporting for VAT Period

Based on the results of statistical data management that has been carried out, the results of the self-efficacy perception test regarding e-invoicing have a positive effect on reporting compliance with E-Spt VAT Periods. This is evidenced by the results of hypothesis testing which shows that the significance level of the perceived self-efficacy variable is less than 0.05, which is 0.001. Thus, H1 perception of self-efficacy regarding e-invoice version 3.1 has a positive effect on compliance with reporting e-SPT Period VAT can be accepted. This indicates that a person's belief in their ability to be able to successfully achieve their goals can make the greater their ability and understanding of the components in the reporting of the VAT Period e-SPT, the greater the level of compliance with the VAT Period e-SPT reporting.

In this study, what can be done to increase the perceived self-efficacy variable in order to increase compliance with e-SPT reporting for the VAT period is to increase the points in the existence of an award for the achievement or performance of the taxpayer and also the need to get used to adapting to technology that increasingly sophisticated. Because in this question, the points collected are very low compared to the points of other questions. Meanwhile, what needs to be maintained is to always try to work hard to achieve good work results. Because in this question got the most points.

Confidence in one's abilities reflects an attitude that is in line with the tax system in Indonesia, which adheres to a self-assessment system. Because those who operate, calculate, and also report VAT taxes are the taxpayers themselves, so confidence in their abilities is needed. That way, the higher the level of self-efficacy of taxpayers, the higher tax compliance. The results of this study are in line with previous research by Febrianti et al (2020) which stated that the application of self-efficacy regarding tax applications had an effect on SPT reporting.

b. The Influence of Perceived Usefulness Regarding E-Invoice Version 3.1 on E-SPT Reporting Compliance VAT Period

Based on the results of statistical data management that has been carried out, the results of the perceived usefulness test regarding e-invoices have no effect on compliance with reporting E-Spt VAT Periods. This is evidenced by the results of hypothesis testing which shows that the significance level of the perceived self-efficacy variable is more than 0.05, which is 0.939. Thus, H2, the perceived usefulness of version 3.1 of e-invoices, affects compliance with reporting e-SPT Periods of VAT cannot be accepted or rejected. Perception of usefulness as a construct of a person's belief that the use of a particular technology will be able to improve their performance. This indicates that the obligatory pirates have not yet benefited from the e-invoice version 3.

The hypothesis regarding perceived usefulness is rejected because taxpayers have not benefited from the latest version of the e-invoice application because it is still relatively new and has many additional features that are still considered common by taxpayers. Taxpayers also feel that the level of compliance with e-SPT reporting for the VAT period is not based on the level of benefits of the e-invoice application. Because e-invoice is a must for taxpayers to be used as a tax reporting obligation for taxpayers who are taxable entrepreneurs. The results of this study are in line with research by Noviana et al (2017) which states that the perception of usefulness partially does not affect tax compliance in the application of tax applications.

c. The Influence of Perception of Ease of E-Invoice Version 3.1 on E-SPT Reporting Compliance VAT Period

Based on the results of statistical data management that has been carried out, the results of the convenience perception test regarding e-invoicing have a positive effect on reporting compliance with VAT Period E-Spt. This is evidenced by the results of hypothesis testing which shows that the significance level of the perceived self-efficacy variable is less than 0.05, which is 0.022. Thus, H3 the perception of convenience regarding e-invoice version 3.1 has a positive effect on compliance with reporting e-SPT Periods of VAT can be accepted. Perception of the ease of use of a technology is defined as a measure by which a person believes that the technology can be easily understood and used (Arief Wibowo, 2006). This indicates with confidence that the e-invoice application is version 3.



In this study, what can be done to increase the value of the perceived convenience variable in order to increase compliance with e-SPT reporting for the VAT period is the level of taxpayer confusion and the complexity of the application needs to be reduced by conducting structured application use training. Because at this point the question gets the lowest score from the others. Whereas what needs to be maintained and improved is about understanding regular app updates.

Increasing taxpayer understanding of the application will create convenience in using the application. With a high level of convenience, taxpayers will be faster and more productive in carrying out VAT tax obligations. This will trigger taxpayers to carry out timely reporting which is one of the indicators of tax compliance so that the increasing perception of convenience will increase tax compliance as well. The results of this study are in line with research from Maheasy (2017) which states that the perception of convenience can increase taxpayer interest in using tax applications which will affect tax reporting compliance.

4. Conclusion

This study aims to examine the effect of perceptions of self-efficacy, perceptions of usefulness, and perceptions of convenience regarding e-invoices on compliance with reporting e-SPT VAT periods. Based on the results of the analysis of research conducted, it can be concluded as follows.

First, the results of the self-efficacy perception test regarding e-invoicing have a positive effect on reporting compliance with VAT Period E-SPT. This is evidenced by the results of hypothesis testing which shows the significance value of the perceived self-efficacy variable is less than 0.05, which is 0.000. Thus, the first hypothesis (H1) is accepted.

Second, the results of the perceived usefulness test regarding e-invoices have no effect on compliance with reporting E-Spt VAT Periods. This is evidenced by the results of hypothesis testing which shows that the significance level of the self-efficacy perception variable is more than 0.05, which is 0.089. Thus, the second hypothesis (H2) is rejected.

Third, the results of the convenience perception test regarding e-invoices have a positive effect on reporting compliance with E-Spt VAT Periods. This is evidenced by the results of hypothesis testing which shows that the significance level of the perceived self-efficacy variable is less than 0.05, which is 0.042. Thus, the third hypothesis (H3) is accepted.

References

- Allolayuk, T. 2018. Pengaruh Penerapan Aplikasi E-Faktur Terhadap KepatuhanPengusaha Kena Pajak. *Jurnal Akuntansi dan Keuangan Daerah* 13 (1):148-157.
- Wibowo, A. 2006. Kajian Tentang Perilaku Pengguna Sistem Informasi dengan Pendekatan Technology Acceptance Model (TAM). Universitas Budi Luhur. Jakarta.
- Arifin, Z. 2011. Penelitian Pendidikan. Bandung: Rosdakarya.
- Chandra, I. R. dan D. Rahmawati. 2016. Pengaruh Kemudahan Penggunaan, Kepercayaan, Dan Computer Self Efficacy Terhadap Minat PenggunaanE- Spt Dalam Pelaporan Pajak. *Jurnal Nominal* 5 (1) : 72-87.
- Davis, F.D. 1989. Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*. Vol. 13 No. 5: pp319-339.
- Febryanti, D., Afifudin, dan M. C. Mawardi. 2020. Pengaruh Penerapan Computer Self Efficacy, Modernisasi Sistem Administrasi Perpajakan, Dan Risiko Teknologi Informasi Terhadap Penggunaan E-Filing Dalam Pelaporan Spt Tahunan Wpop. *Jurnal Ilmiah Riset Akuntansi* 9 (5) : 81-97.
- Ghozali, I. 2011. Aplikasi Analisis Multivarite dengan Program IBM SPSS 19. Semarang: Universitas Diponegoro.
- Ghufron, N. dan R. Risnawati. 2014. Teori-teori Psikologi. Yogyakarta: ArRuzzMedia.
- Hakim, M. A. 2015. Peran persepsi manajemen perusahaan terhadap self efficacy karyawan PT. Cendana Teknik Utama. Undergraduate thesis, Universitas Islam Negeri Maulana Malik Ibrahim.
- Husnurrosyidah, S. 2017. Pengaruh E-Filing, e-Billing dan e-Faktur Terhadap Kepatuhan Pajak pada BMT Se-Kabupaten Kudus. *Jurnal Akuntansi dan Perpajakan* 1 (1) : 97-106.
- Mahmudah, N. 2017. Pengaruh Persepsi Kebermanfaatan, Persepsi Kemudahan Penggunaan Dan Kepuasan Wajib Pajak Terhadap Penggunaan E-Filing Oleh Wajib Pajak. Skripsi, Program Diploma IV Akuntansi Manajerial Politeknik Negeri Batam. Batam

- Mardiasmo. 2009. *Perpajakan Edisi Revisi 2009*. Yogyakarta: ANDI.
- Noviandini, N. C. 2012. Pengaruh Persepsi Kebermanfaatan, Persepsi Kemudahan Penggunaan, Dan Kepuasan Wajib Pajak Terhadap Penggunaan E-Filing Bagi Wajib Pajak Di Yogyakarta. *Jurnal Nominal* 1 (1) : 15-22.
- Noviana E. D., S. Agus, dan O. Abrar. 2017. Pengaruh Persepsi Wajib Pajak Orang Pribadi Pada Penerapan E-Filing Terhadap Kepatuhan Dalam Menyampaikan SPT Tahunan di KPP Kota Semarang. *Journal Of Accounting* 3 (3) : 17.
- Peraturan Direktur Jenderal Pajak Nomor Per-04/Pj/2020 Tentang *Petunjuk Teknis Pelaksanaan Administrasi Nomor Pokok Wajib Pajak, Sertifikat Elektronik, Dan Pengukuhan Pengusaha Kena Pajak*. Jakarta
- 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*. Jakarta.
- Undang – Undang No. 42 tahun 2009 tentang *perubahan ketiga atas Undang - Undang No. 8 tahun 1983 tentang Pajak Pertambahan Nilai dan Jasa dan Pajak Penjualan atas Barang Mewah, pada bagian umum, Pajak Pertambahan Nilai adalah pajak konsumsi barang dan jasa di Daerah Pabean*. Jakarta.
- Resmi, S. 2011. *Perpajakan Teori dan Kasus Edisi 6 Buku 2*. Jakarta: Penerbit Salemba Empat.
- Situmorang, R. 2016. Hubungan Persepsi Kebermanfaatan, Persepsi Kemudahan Penggunaan Terhadap Penggunaan E-Filing : studi kasus pada pegawai di Kantor Cabang BRI Cik Ditiro Yogyakarta. Skripsi thesis, Sanata Dharma University.
- Sugiyono. 2015. *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung : Alfabeta
- _____. 2017. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung : Alfabeta, CV.
- Sujarweni V.W. 2015. *Metode Penelitian Bisnis dan Ekonomi Cetakan Pertama*. Yogyakarta: PUSTAKA BARU PRESS
- Supramono, D. 2009. *Perpajakan Indonesia*. Andi. Yogyakarta.
- Todd, P. D. 1995. On The Use, Usefulness and Ease of Use of Structural Equation Modeling in MIS Research: A Note of Caution. *Management Information System Quarterly*, 237.
- Waluyo. 2011. *Perpajakan Indonesia*. Penerbit Salemba Empat. Jakarta.

