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Analysis of the Directorate General of Taxes (DGT) Portal Application Based on Technology Acceptance Model and End User Computing Satisfaction

[1]*Titis Herlambang*, [2]*Herkulanus Bambang Suprasto*, [3]*Maria Mediatrix Ratna Sari*, [4]*I Gusti Ayu Made Asri Dwija Putri*
[1234]Faculty of Economics and Business, Udayana University, Denpasar, Indonesia
[1]titis.herlambang@yahoo.com, [2]herculanusbambang2017@gmail.com,
[3]maria.ratna65@unud.ac.id, [4]igamasri@yahoo.com

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***Abstract*---**
The Directorate General of Taxes Portal application is a data center that can be used by tax auditors in carrying out Work From Home (WFH) due to the COVID-19 pandemic. This study aims to determine the successful implementation of the Directorate General of Taxes Portal Application and to see the factors that influence it in the context of user satisfaction. The samples taken in this study were 128 examiners at the Bali Regional Tax Office. The sampling technique used purposive sampling. All 97 questionnaires that can be returned are eligible for processing. This study used the PLS approach to analyze data and data analysis was carried out using the SmartPLS 3.0 software.
This study uses a model that combines the concept of user acceptance and user satisfaction with the TAM is Mandatory use and EUCS models. The test results show that Perceived Usefulness and Perceived Ease of Use has a positive effect on User Satisfaction through Attitude and Timeliness has a positive effect on User Satisfaction.

1 Introduction

The Directorate General of Taxes (DGT) Portal application is a data center that can be used to collect and process data, information, and/or evidence in the process of testing the fulfillment of taxpayers' tax obligations while tax auditors carry out *Work from Home* (WFH) due to the COVID-19 pandemic. Tax Auditor's use of the DGT Apportal is expected to accelerate the implementation of tax audits to produce quality and timely tax audits.
This study uses a model that combines the concept of user acceptance that refers to Sefan Linders (2004) *Mandatory* TAM model with *End User*

Computing Satisfaction (EUCS) user satisfaction Doll and Torkzadel (1988). The merger is due to the success of the information system, the TAM *Mandatory* use model, which can be seen based on the acceptance of information system users. The level of acceptance is closely related to the level of satisfaction, therefore variables in *End User Computing Satisfaction* (EUCS) are used. EUCS describes information satisfaction assessed based on completeness of content and accuracy, and system satisfaction as assessed from appearance, ease of use, and accuracy. Researchers conducted criticisms related to the model in previous research proposed by Istiarni (2016) because there were several weaknesses in constructing the model. The weakness of this model is that the *User satisfaction* indicator does not match the original model, namely the Doll and Torkzadel (1988) model.

2 Research Methods

This research was conducted on 128 tax auditors at the tax service offices of the Regional Tax Office of the Bali Regional Tax Office in 2020. The sampling technique was *purposive sampling*, with the criteria that the tax auditors who were sampled had a minimum work period or audit experience of 1 year and were not limited by position. The distribution of questionnaires to all respondents by filling in the *Google Form* was sent via email and *Whatsapp* communication media. The 97 questionnaires returned were eligible for processing, because there were no questionnaires that were defective or incomplete.

The validity of the instruments used in this study was *content validity* and *construct validity*. This study did not use a validity test to measure *content validity*. This is because the research instrument used is an adaptation of previous research instruments that are valid and have been adjusted to the research objectives

The data analysis method used in this research is *Structural Equation Modeling* (SEM) offers the ability for *path analysis* (Ghozali and Latan, 2015). The path analysis in this study is *Partial Least Squares* (PLS), using Smart PLS 3.0 *software* with the stages of Structural Model Design (*Inner Model*), Design of the Measurement Model (*Outer Model*) and Model Evaluation consisting of *Outer Model* Evaluation, *Inner Model* Evaluation, and Hypothesis Testing (*Bootstrap Resampling*).

From the results of the evaluation of the measurement model, the *Rule of Thumb* can be summarized as in Table 1.

Tabel 1.
Summary of Rule of Thumb *Evaluation of Measurement Model (Outer Model)*

Validity and Reliability	Parameter	*Rule of Thumb*
Validitas Convergent	*Loading Factor*	• 0,7 to *Confirmatory Research* • >0,60 to *Explarotary Research*
	Average Variance Extracted (AVE)	>0,50 *Confirmatory Research* nor *Explanatory Research*
	Communaly	>0,50 *Confirmatory Research* nor *Explanatory Research*
Validitas Discriminant	Cross Loading	>0,70 to every variabel
	Root square AVE and Correlation between Construct Latent	Root Square AVE > Correlation between Construct Latent
Reliability	*Cronbach Alpha*	• > 0,70 to *Confirmatory Research* • > 0,60 still acceptable for *Explanatory Research*
	Composite Realibility	• > 0,70 to *Confirmatory Research* • >0,60 still acceptable for *Explanatory Research*

Source: Adopted from Chin (1998), Chin (2010b), Heir et al (2011), Heir et al (2012) in Ghozali and Latan, 2015

The summary in the structural model evaluation test or hypothesis testing is shown in Table 2

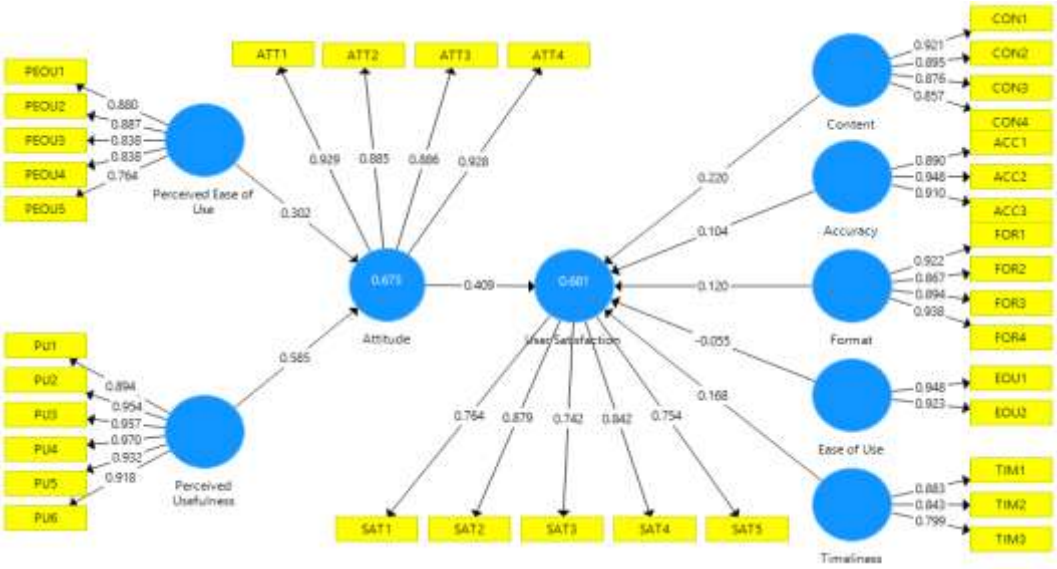
Tabel 2.
*Summary of the Structural Model Evaluation (*Inner Model*)*

Criteria	Minimum Value
R-Square	0.67, 0.33, and 0.19 indicate a strong model, moderate and weak (Chin et al, 1998)
Q2 predictive relevance	Q2> 0 indicates the model has *preditive relevance* and if Q2 <0 indicates that the model lacks *predictive relevance*
Significance *(two-tailed)*	t-value 1,65 (significance level= 10%) 1,96 (significance level=5%) and 2,58 (significance level=1%).

Source: Adopted from Chin (1998), Chin (2010b), Heir et al (2011), Heir et al (2012) in Ghozali and Latan (2015)

3 Results and Discussion

The method of estimating parameters (estimation) in this study uses the PLS *Algorithm* in the SmartPLS 3.0 *software*. To evaluate the *outer model* with reflexive indicators, there are 3 criteria, namely *convergent validity*, *discriminant validity*, and *composite reliability*.



Picture 1
Loading Factor **First Model Execution with SmartPLS 3.0**

3.1 Convergent validity

Based on the *output outer loading*, it can be seen that the *loading factor* results of all indicators for each construct have met the *convergent validity* because all the *loading factor* values for each indicator are above 0.50 so that the next model can be evaluated.

3.2 Discriminant validity

Tabel 3
Cross Loading Output **with SmartPLS 3.0**

Indikator	Perceived Usefulness	Perceived Ease of Use	Content	Accuracy	Format	Ease of Use	Timeliness	Attitude	User satisfaction
PU1	**0.894**	0.548	0.727	0.528	0.314	0.413	0.552	0.709	0.658
PU2	**0.954**	0.635	0.766	0.487	0.335	0.441	0.601	0.750	0.688
PU3	**0.957**	0.634	0.780	0.514	0.315	0.446	0.564	0.749	0.677
PU4	**0.970**	0.642	0.788	0.552	0.352	0.503	0.564	0.779	0.724
PU5	**0.932**	0.662	0.727	0.524	0.344	0.509	0.529	0.731	0.665
PU6	**0.918**	0.679	0.733	0.511	0.356	0.508	0.556	0.723	0.651
PEOU1	0.552	**0.880**	0.430	0.317	0.396	0.625	0.480	0.578	0.560
PEOU2	0.634	**0.887**	0.530	0.364	0.372	0.651	0.432	0.599	0.533
PEOU3	0.596	**0.838**	0.531	0.407	0.410	0.558	0.408	0.632	0.528
PEOU4	0.447	**0.832**	0.456	0.295	0.334	3.580	0.436	0.535	0.449
PEOU5	0.599	**0.764**	0.591	0.468	0.545	0.691	0.455	0.583	0.508
CON1	0.726	0.508	**0.921**	0.598	0.523	0.607	0.557	0.636	0.664
CON2	0.728	0.549	**0.895**	0.508	0.459	0.557	0.582	0.642	0.627
CON3	0.736	0.664	**0.876**	0.499	0.467	0.651	0.563	0.639	0.631
CON4	0.662	0.466	**0.857**	0.569	0.480	0.526	0.501	0.595	0.584
ACC1	0.505	0.391	0.577	**0.890**	0.406	0.463	0.583	0.542	0.551
ACC2	0.512	0.423	0.571	**0.948**	0.375	0.433	0.544	0.570	0.584
ACC3	0.505	0.401	0.534	**0.910**	0.404	0.399	0.528	0.506	0.530
FOR1	0.298	0.481	0.485	0.393	**0.922**	0.681	0.432	0.407	0.477
FOR2	0.236	0.361	0.401	0.356	**0.867**	0.511	0.353	0.345	0.350
FOR3	0.376	0.479	0.504	0.389	**0.894**	0.605	0.384	0.569	0.550
FOR4	0.356	0.431	0.554	0.413	**0.938**	0.627	0.434	0.511	0.516
EOU1	0.540	0.734	0.638	0.524	0.565	**0.948**	0.480	0.532	0.511
EOU2	0.385	0.639	0.595	0.342	0.712	**0.923**	0.271	0.440	0.425
TIM1	0.530	0.545	0.553	0.547	0.389	0.408	**0.883**	0.608	0.590
TIM2	0.454	0.309	0.455	0.566	0.353	0.251	**0.843**	0.463	0.512
TIM3	0.520	0.454	0.552	0.412	0.380	0.368	**0.799**	0.566	0.571
ATT1	0.743	0.589	0.640	0.536	0.422	0.421	0.604	**0.929**	0.737
ATT2	0.690	0.588	0.646	0.521	0.411	0.432	0.587	**0.885**	0.643
ATT3	0.687	0.679	0.679	0.570	0.580	0.540	0.574	**0.886**	0.677
ATT4	0.742	0.675	0.608	0.513	0.470	0.507	0.603	**0.928**	0.730
SAT1	0.483	0.437	0.389	0.341	0.233	0.256	0.423	0.574	**0.764**
SAT2	0.576	0.472	0.470	0.391	0.307	0.281	0.540	0.639	**0.879**
SAT3	0.507	0.563	0.461	0.472	0.264	0.455	0.434	0.448	**0.742**
SAT4	0.732	0.537	0.748	0.596	0.591	0.530	0.640	0.755	**0.842**
SAT5	0.525	0.448	0.647	0.561	0.609	0.440	0.553	0.584	**0.754**

Source: Data processed, 2020

Based on the *cross-loading output*, the correlation of each indicator with its construct is higher than with other constructs. This shows that the latent construct predicts indicators in its own block better than indicators in other blocks.

Another method for assessing *discriminant validity* is by comparing the square root value of the *AVE (√AVE)* of each construct with the correlation value between constructs and other constructs (*latent variable correlation*). The model has sufficient discriminant validity if the AVE root value for each construct is higher than the *latent variable correlation* value.

Tabel 4

AVE output and AVE Root **with SmartPLS 3.0**

Variabel	Average Variance Extracted (AVE)	Akar Ave
Perceived Usefulness	0.880	0.938
Perceived Ease of Use	0.710	0.843
Content	0.788	0.888
Accuracy	0.840	0.917
Format	0.820	0.906
Ease of Use	0.875	0.935
Timeliness	0.709	0.842
Attitude	0.823	0.907
User satisfaction	0.637	0.798

Source: Data processed, 2020

Tabel 5

Latent Variable Correlation Output **with SmartPLS 3.0**

Variabel	Perceived Usefulness	Perceived Ease of Use	Content	Accuracy	Format	Ease of Use	Timeliness	Attitude	User satisfaction
Perceived Usefulness	1.000								
Perceived Ease of Use	0.675	1.000							
Content	0.804	0.617	1.000						
Accuracy	0.554	0.442	0.612	1.000					
Format	0.358	0.490	0.544	0.430	1.000				
Ease of Use	0.501	0.738	0.661	0.471	0.675	1.000			
Timeliness	0.598	0.525	0.621	0.602	0.445	0.412	1.000		
Attitude	0.789	0.698	0.703	0.589	0.519	0.523	0.653	1.000	
User satisfaction	0.722	0.614	0.707	0.606	0.534	0.504	0.665	0.769	1.000

Source: Data processed, 2020

Based on the comparison of the 2 tables above, it can be seen that the AVE root value of each construct is higher than the correlation value of each construct to other constructs. For example, the AVE root value of the *Perceived Usefulness* construct is 0.938, higher than the correlation value of *Perceived Usefulness* and *Perceived Ease of Use* of 0.675, higher than the correlation value of Perceived Usefulness with Content of 0.804, and so on. So it can be concluded that all the constructs in the estimated model meet the criteria for *discriminant validity*.

3.3 Composite Reliability

Tabel 6

Average Variance Extracted (AVE) Output, ***Composite Reliability*** *and* ***Cronbach's Alpha*** **with SmartPLS 3.0**

Variabel	Average Variance Extracted (AVE)	Composite Reliability	Cronbach's Alpha
Perceived Usefulness	0.880	0.978	0.972
Perceived Ease of Use	0.710	0.924	0.897
Content	0.788	0.937	0.910
Accuracy	0.840	0.940	0.904
Format	0.820	0.948	0.928
Ease of Use	0.875	0.933	0.859
Timeliness	0.709	0.879	0.794
Attitude	0.823	0.949	0.928
User satisfaction	0.637	0.897	0.859

Source: Data processed, 2020

The *Output of Composite Reliability* and *Cronbach's Alpha* above shows that the *Composite Reliability* value of each construct is above 0.70 and the *Cronbach's Alpha* value of each construct is above 0.60 So it can be concluded that each construct in the estimated model has good reliability.

After the estimated model meets the criteria for *discriminant validity* Furthermore, testing of the structural model (*inner model*) is carried out by looking at the *R-square* (R^2) value of the endogenous construct. Structural models that have *R-square* (R^2) results of 0.67, 0.33, and 0.19 indicate that the models are "strong", "moderate", and "weak" (Chin, 1998 in Ghozali and Latan, 2015). The value of the *R-square* (R^2) value in this study contains two dependent constructs, namely *Attitude* and *User Satisfaction*, including the category of "strong" models because it is more than 0.67.

Tabel 7

Output R-square (R^2) **with SmartPLS 3.0**

Variabel	R Square	Information
Attitude	0.673	Strong
User Satisfaction	0.681	Strong

Source: Data processed, 2020

Based on the value of R^2, the *predictive ability* of the model can also be evaluated through the *Stone-Geiser Q Square test*. Calculation of Q^2 *or Stone-Geiser Q Square test* is:

$Q^2 = 1 - \{(1 - R_1^2)(1 - R_2^2)\}$

$Q^2 = 1 - \{(1 - 0.673)(1 - 0.681)\}$

$Q^2 = 1 - \{(1 - R_1^2)(1 - R_2^2)$

$Q^2 = 0.896$

The Q^2 value of 0.896 is very large and can be said to have a high *predictive prevalence*, so the resulting model is suitable for prediction. The Q^2 number of 0.896 means that 89.6% of the variation of the *User Satisfaction* variable is influenced by the *perceived usefulness*, *perceived ease of use*, *content*, *accuracy*, *format*, *ease of use*, *timeliness*, and *attitude*, while 10.4% is explained by other variables outside the model.

Hypothesis testing between constructs, namely the exogenous construct against the endogenous construct (y) and the endogenous construct against the

endogenous construct (fi) was carried out by using the *bootstrap resampling* method. The test statistic used is the t statistic or t-test.

Tabel 8

Total Effects **with SmartPLS 3.0**

	Original Sample (0)	Sample Mean (M)	Standard Deviation fSTDEV)	T Statistics (|0/STDEV|)	P Values
Perceived Usefulness -> Attitude	0.585	0.583	0.080	7.285	0.000
Perceived Usefulness -> User Satisfaction	0.240	0.237	0.092	2.615	0.009
Perceived Ease of Use -> Attitude	0.302	0.306	0.085	3.545	0.000
Perceived Ease of Use -> User Satisfaction	0.124	0.120	0.048	2.569	0.010
Attitude - > User Satisfaction	0.409	0.402	0.134	3.061	0.002
Content - > User Satisfaction	0.220	0.214	0.140	0.171	0.117
Accuracy -> User Satisfaction	0.104	0.102	0.091	1.139	0.255
Format -> User Satisfaction	0.120	0.130	0.086	1.399	0.162
Ease of Use -> User Satisfaction	-0.055	-0.046	0.110	0.499	0.618
Timeliness-> User Satisfaction	0.168	0.166	0.082	2.040	0.042

Source: Data processed, 2020

Tabel 9

Indirect Effects **with SmartPLS 3.0**

	Original Sample (0)	Sample Mean (M)	Standard Deviation (STDEV)	TStatistics (|0/STDEVP|)	P Values
Perceptions of Benefit -> User Satisfaction	0.240	0.237	0.092	2.615	0.009
Perception of Ease -> User Satisfaction	0.124	0.120	0.048	2.569	0.010

Source: Data processed, 2020

Hypothesis testing is done by looking at the output path *coefficient* of the *resampling bootstrap* results.

The first hypothesis is that *perceived usefulness* has a positive effect on *user satisfaction* through attitude. The *perceived usefulness* construct has a positive effect on the *attitude* construct with a coefficient value of 0.240. This is evidenced by the statistical T value of 2,615 and a P-value of 0.009. *Perceived usefulness* has an indirect significant effect on the Tax Auditor satisfaction (*user satisfaction*) through *attitude*, namely with a P-Value of 0.009. Because the *perceived usefulness* directly has a significant effect on *attitudes*, the role of the *attitude* variable is called partial mediation. So it can be concluded that hypothesis 1 is proven. These results prove that the higher the benefits obtained, the tax auditors increasingly show a positive *attitude* in using the DGT Apportal. The more positive the *attitude* toward using DGT Apportals, the more satisfied tax auditors are and accepting the use of DGT Apportals in audits. This shows that there is a high level of confidence in using the DGT Apportal, tax audits are more effective and efficient and audit performance increases.

The second hypothesis is *perceived ease of use* has a positive effect on the Tax Auditor satisfaction (*user satisfaction*) through *attitude*. Ease of perception has a positive effect on *attitude* constructs with a coefficient value of 0.124. This is evidenced by the statistical T value of 2.569 and a P-Value of 0.010. *Perceived ease of use* has an indirect significant effect on the Tax Auditor satisfaction (*user satisfaction)* through *attitude*, namely with a P-Value of 0.010. Directly, *perceived ease of use* has a significant effect on *attitude*, so the role of the *attitude* variable is called partial mediation. So it can be concluded that

hypothesis 2 is proven. These results prove that the easier the use of the DGT Apportal causes the tax auditors to use the DGT Apportal more positively.

The third hypothesis the *content* has a positive effect on *user satisfaction*. The content construct does not affect the User Satisfaction construct with a coefficient value of 0.220 because the statistical T value is 1.171 and the P-value is 0.117. So it can be concluded that hypothesis 3 is not proven. These results indicate that DGT's Apportal *Content* has not been able to meet the tax auditors' expectations. Most of the tax auditors state that the DGT Apportal has not been able to meet the data and information needs of the tax auditors in the tax audit.

The fourth hypothesis is *Accuracy* has a positive effect on Tax auditors' satisfaction (*user satisfaction*). The accuracy construct does not affect the User Satisfaction construct with a coefficient value of 0.104 because the statistical T value is 1.139 and the P-value is 0.255. So it can be concluded that hypothesis 4 is not proven. These results indicate that tax auditor satisfaction is not absolutely influenced by the accuracy of DGT Apportal. Most of the tax auditors stated that the accuracy of the data and information in the DGT Apportal was not satisfactory.

The fifth hypothesis Display (*format*) has a positive effect on the satisfaction of the Tax Auditor (*user satisfaction*). The display construct does not affect the User Satisfaction construct with a coefficient value of 0.120 because the statistical T value is 1.399 and the P-value is 0.162. So it can be concluded that hypothesis 5 is not proven. These results indicate that the appearance, layout, and interface of the DGT Apportal have not met the expectations and satisfaction of the tax auditors. Most of the respondents stated that the data and information on the DGT Apportal were not presented in an easy-to-understand layout.

The sixth hypothesis Ease of use (*ease of use*) has a positive effect on the satisfaction of the Tax Auditor (*user satisfaction*). The Ease of Use construct does not affect the User Satisfaction construct with a coefficient value of -0.055 because the statistical T value is 0.499 and the P-value is 0.615. So it can be concluded that hypothesis 6 is not proven. These results prove that the Ease of Use of DGT's Apportals has not been able to make tax auditors feel satisfied and accept DGT's Apportals in tax audits. Most of the respondents stated that the DGT Apportal is not yet *user friendly*.

Seventh hypothesis *Timeliness* has a positive effect on Tax Auditor's satisfaction (*user satisfaction*). The Punctuality construct has a positive effect on the User Satisfaction construct with a coefficient value of 0.168. This is evidenced by the statistical T value of 2.040 and a P-value of 0.042. So it can be concluded that hypothesis 7 is proven. These results prove that the more punctual, the more tax auditors show a positive attitude towards use. The more positive the use of DGT Apportals the more satisfied the tax auditors are and accept DGT Apportals in tax audits.

Conclusion

Based on the analysis of research results and discussion, the conclusions that can be made are as follows:

1. *Perceived Usefulness* is proven to have a positive effect on *User Satisfaction* with *Attitude* as a partial mediation variable in using DGT

Apportal. These results can be concluded that the higher the benefits obtained, the tax auditors are more satisfied and accept the use of the DGT Apportal in the audit.

2. *Perceived ease of use* is proven to have a positive effect on *User Satisfaction* with *Attitude* as a partial mediation variable in using DGT Apportal. These results can be concluded that the easier it is to use DGT Apportals, the tax auditors will be open to receiving and using DGT Apportals in audits.
3. Completeness of *Content* is not proven to positively affect *User Satisfaction*. It can be concluded that DGT's Apportal *Content* has not been able to meet the data and information needs of tax auditors in tax audits.
4. *Accuracy* is not proven to have a positive effect on *User Satisfaction*. It can be concluded that the accuracy of data and information in the DGT Apportal has not been able to meet the tax auditors' expectations.
5. Display (*Format*) is not proven to have a positive effect on *User Satisfaction*. It can be concluded that the appearance, layout, and interface of the DGT Apportal are not presented in an easy-to-understand layout.
6. *Ease of use* is not proven to have a positive effect on *User Satisfaction*. It can be concluded that Apportal DJP is not yet *user friendly*.
7. *Timeliness* is proven to have a positive effect on *User Satisfaction*. It can be concluded that the DGT Apportal can provide data and information within the timeframe desired by the tax auditors.

Suggestion

Based on the results of the study, it can be seen that the level of satisfaction of tax auditors, both information satisfaction and system satisfaction, on the DGT Apportal has not matched the tax auditors' expectations. In this regard, the DGT Apportal developer to increase information satisfaction should consider the DGT Apportal Contents which provide precise and accurate data and information according to tax audit needs, and to increase system satisfaction, it should present data and information in a layout that is easy to understand and DGT Apportal. *user friendly*.

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