ANALYSIS OF FACTORS THAT AFFECTING ON USE E-BUPOT 23/26

Andi Muhammad Dahlan*
Accounting Department, Faculty of Economics and Business, Hasanuddin University, Indonesia

Abstract

The e-Bupot 23/26 application is used to make evidence of withholding and reporting Income Tax Article 23/26. There are many factors that affect the use of the application. This study aims to examine and analyze the effect of perceived usefulness, ease of use, and behavior control on the use of e-Bupot 23/26 at the North Makassar Pratama Tax Service Office. This study uses a quantitative approach through a questionnaire. There are 50 samples analyzed with multiple linear analysis model. The results showed that perceived usefulness had a positive and significant effect on the use of e-Bupot 23/26. However, perceived ease of use and perceived behavior control have no effect on the use of e-Bupot 23/26 due to the use of the application, which is still only for most taxpayers.

Keywords: *Technology Acceptance Model, Perceived Usefulness, Perceived Ease of Use, Perceived Behavior Control, E-Bupot 23/26.*

1. INTRODUCTION

Information and communication technology is an inseparable part of human life today. The ease of use and application makes people try their best to utilize technology in every aspect of their lives. Over time, technology continues to develop, including developments in public administration or archival technology. Nurillah and Susilawati (2018) define technology as part of the public administration environment so that technological progress, including the internet, as well as the progress of public administration progress. One of the administrative fields that is affected by technological developments is in the field of taxation.

Taxes have a very important role in Indonesia, especially in terms of state funding. According to the Ministry of Finance of the Republic of Indonesia in the 2020 State Budget Revenue and Expenditure Budget, the total state budget revenue from tax revenue is 1,865.7 trillion rupiah, while total state budget revenue is 2,233.2 trillion rupiah. This shows that Indonesia's main source of income is taxes, which account for 83.54% of Indonesia's total state budget revenue. Therefore, the Government through the General Department of Taxation (DGT) has modernized tax administration in order to improve the efficiency and effectiveness of taxpayers in fulfilling tax obligations.

Susanto (2011) defines tax administration as a process that includes all activities to perform various tax functions. Tax functions include: registration, tax return declaration, tax dispatch, tax debt collection, tax collection under the authority of the General Department of Taxation (DGT) and tax arrears. In 2017, the General Department of Taxation (DGT) innovated by making an electronic withholding claim at the source of Article 23/26 or today known as the E-Bupot 23/26 application. The e-Bupot 23/26

*Corresponding author. *Email address:* andidahlan08@gmail.com

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application is an official application designed to prove the withholding and reporting of income tax under Article 23/26 in the form of electronic documents (Maulida, 2020). The application is provided on the website of the Directorate General of Taxes (DGT) or certain as determined by the Director General of te General Department of Taxation (DGT) or certain channels as determined by the Director General of the General Department of Taxation. Thereafter, on the basis of the Decree of the Director General of the General Department of Taxation No. KEP-368/PJ/2020 regarding the Regulations in Article 23 and/or Article 26 Income tax deductions are required to justify the withholding. withholding and declaring income tax periodically according to article 23 and/or article 26 Pursuant to General Tax Regulation No. PER-04/PJ/2017 of the Director, which stipulates that all Taxpayers are Taxpayers and/or withholding Article 23 and/or Article 26 Income tax required to use e-Bupot as of September 1, 2020.

The use or acceptance of e-Bupot 23/26 is an interesting topic for research. This is because the national application is still relatively new, so it requires research related to the acceptance or use of the application. North Makassar Pratama Tax Service Office officially announced through their social media accounts that starting September 1, 2020 all Taxpayers and/or Article 23/26 Tax Withholders registered there must use e-Bupot 23/26 in making proof of withholding and reporting Article PPh. 23/26. The Data and Information Processing Section of the North Makassar Pratama Tax Service Office stated that during the December 2020 period there were 300 taxpayers at the North Makassar Pratama Tax Service Office who used the 23/26 e-Bupot application. The government needs to take strategic steps to educate taxpayers (WP) to get used to using e-Bupot 23/26 (Tahar et al, 2020). One of them is to find out how the acceptance behavior of the use of e-Bupot 23/26, for example in terms of usability and convenience (TAM Model), so that the DGT can adjust the e-Bupot 23/26 application to suit what taxpayers want and increase its use.

2. LITERATURE STUDY

Ivana and Arja (2013) refer to the Technology Acceptance Model (TAM) as a commonly used model to explain perceptions of technology use, because it is simple and easy to implement. This model was developed by Davis (1986) from the theory of rational action (TRA). The key variables or constructs of TAM are perceived usefulness and perceived ease of use. Perceived utility is a picture of the extent to which a person believes that using technology will improve their job performance. Aryani (2018) in her study confirmed that perceived utility has a positive and significant influence on the use of eFiling. Next, Nurhayati and Kusmuryanto (2017) suggest that perceived utility also has a positive impact on the satisfaction of taxpayers when using an e-invoice system. Meanwhile, perceived ease of use can be defined as the degree to which a person thinks that using a technology will not require much effort. Jumnawati (2020) argues that perception of convenience has a positive and significant influence on interest in using e-invoices. Research by Tahar et al. (2020) also mentioned that perceived ease has a positive effect on intention to use e-Filing.

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This study refers to the study of Tahar et al. (2020) examines the use or acceptance of electronic filing using the TAM model. The difference between this study and the previous study is that this study did not use technological maturity as the intervention variable. Indeed, the results of the study Tahar et al. (2020) show that the technology readiness variable cannot mediate the effects of the variables on perceived usefulness and perceived ease of use on technology use. Then, the dependent variable in this study is the use of e-Bupot 23/26. Then, the independent variable of this study, namely perceived safety, was replaced by perceived behavioral control as the researcher considers it important to know the factors controlling behavior or the use of technology not included in the TAM model. Cognitive behavior is one of the structures of the Theory of Planned Behavior (TPB), so the theory used by the researchers in this study is a combination of TAM and controlled TPB models. control. The final difference in this study is that the location of the study was conducted at the North Makassar Pratama Tax Service Office.

Witholding System

The tax collection system generally consists of three types, namely self-assessment system, formal assessment system and combined/semi-self-assessment system (Rosdiana and Irianto, 2012). Hybrid systems/semi-self-assessment systems are also known as restricted systems. Resmi (2018, p.11), explains that the withholding system is a tax system that empowers a designated third party to determine the amount of tax owed by a taxpayer under applicable laws and regulations. The taxes included in the third-party withholding criteria are article 21 of the PPh, article 23 of the PPh, article 26 of the PPh, article 15 of the PPh and article 4(2) of the final PPh. Meanwhile, the taxes included in the third-party collection criteria are Article 22 Income Tax and Value Added Tax (VAT). Proof of tax payment using this collection system is usually in the form of proof of withholding or proof of collection or in some cases it can also use a tax letter. This proof will be attached to the tax return.

E-Bupot 23/26

Proof of withholding PPh Article 23/26 is a form used by the taxpayer as a tax withholding agent as evidence or accountability for withholding Income Tax Article 23 and/or Income Tax Article 26. Currently, the evidence can be issued using an electronic application for withholding Income Tax Article 23/ 26 (e-Bupot 23/26). The application is a form of increasing tax services to the people in Indonesia who have entered the digital era. The e-Bupot 23/26 application is an official application designed and provided by the Directorate General of Taxes (DGT) to produce evidence of withholding and reporting of Article 23/26 Income Tax in the form of electronic documents (Lathifa, 2019). The presence of this application makes it easy for Taxpayers to make proof of withholding and reporting of Article 23/26 Income Tax Returns online and in real time. This allows taxpayers to make and report their taxes anywhere and anytime. In addition, this application also provides legal certainty regarding the status and reliability of Withholding Evidence.

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Research Hypothesis

Based on the background, theoretical basis, and previous research that has been stated previously, the following hypothesis can be formulated.

H1: Perceived usefulness has a positive effect on the use of e-Bupot 23/26.

H2: Perceived ease of use has a positive effect on the use of e-Bupot 23/26.

H3: Perceived behavior control has a positive effect on the use of e-Bupot 23/26.

Conceptual Framework

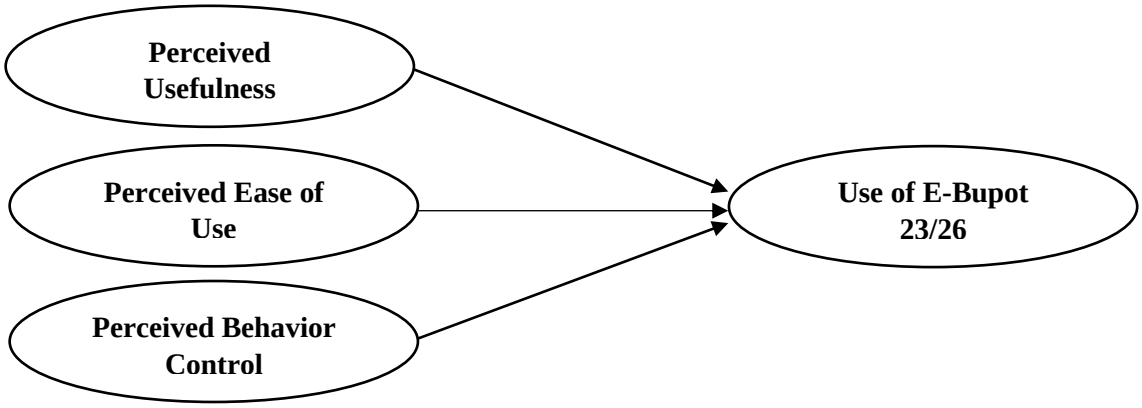

Figure 1. Conceptual Framework

3. RESEARCH METHOD

This research uses a quantitative approach to the type of explanatory research, namely the process of finding knowledge using data in numerical form as a tool to analyze information about what you want. know (Kasiram, 2008, p.149). The data used by the researcher is primary data with questionnaire data collection method. The population of this study included all registered taxpayers and/or taxpayers using the e-Bupot 23/26 app at the North Makassar Pratama tax service office, up to 300 taxpayers using e-Bupot 23 /26 as of December 2020. About the sampling in This study uses a simple random sampling technique with a sample of 50 respondents. This number achieves the goal of a good sample according to Roscoe (in Sekaran, 2016, p.264), which is ten times the number of study variables.

Data Analysis Model

To test the hypothesis, this study uses multiple linear regression analysis model. The regression model used in this study can be built in the following equation.

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

Dimana :

Y : Use of E-Bupot 23/26

X1 : Perceived Usefulness

X2 : Perceived Ease of Use

X3 : Perceived Behavior Control

α : Constant

β : Regression Coefficient
e : Error

4. RESULT AND DISCUSSION

Data Quality Test

Validity Test

Validity testing is used to measure the validity or validity of the completed research questionnaire. A questionnaire is said to be valid if it can describe something measured by the questionnaire. The item validity of the questions in this study was obtained by comparing the value of Sig. (2-tailed) with probability 0.05 and see if the item's person correlation is positive or negative. Given the value of Sig. (2-tailed) each item on the questionnaire is 0 or in other words less than 0.05. Then, the Pearson correlation value of each item in the questionnaire is positive. Pearson correlation values for each item in the questionnaire are presented in the following table.

Table 1. Validity Test Results

Item	Pearson Correlation	Explanation
PU1	0,820	Valid
PU2	0,714	Valid
PU3	0,695	Valid
PU4	0,737	Valid
PU5	0,717	Valid
PU6	0,797	Valid
PEU1	0,764	Valid
PEU2	0,801	Valid
PEU3	0,728	Valid
PEU4	0,824	Valid
PEU5	0,739	Valid
PEU6	0,841	Valid
PBC1	0,722	Valid
PBC2	0,755	Valid
PBC3	0,690	Valid
AU1	0,771	Valid
AU2	0,699	Valid
AU3	0,710	Valid

Reliability Test

Reliability tests are used to measure the stability and consistency of respondents in their answers to questions related to question concepts or statements that are the size of a variables and organized as a questionnaire. Therefore, a questionnaire is declared reliable if the respondent's responses to the questions or statements are consistent. The way to measure reliability is to use the Cronbach Alpha (α) statistical test.

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Table 2. Reliability Test Results

Item	Cronbach Alpha	Explanation
PU1	0,951	Reliable
PU2	0,952	Reliable
PU3	0,953	Reliable
PU4	0,952	Reliable
PU5	0,952	Reliable
PU6	0,951	Reliable
PEU1	0,951	Reliable
PEU2	0,951	Reliable
PEU3	0,952	Reliable
PEU4	0,950	Reliable
PEU5	0,952	Reliable
PEU6	0,950	Reliable
PBC1	0,952	Reliable
PBC2	0,952	Reliable
PBC3	0,953	Reliable
AU1	0,951	Reliable
AU2	0,953	Reliable
AU3	0,953	Reliable

Based on the above table, it can be seen that each item in the research questionnaire has Cronbach's Alpha (α) > 0.60. Therefore, research variables or research questionnaire items can be considered reliable or, in other words, providing consistent results for the same measure.

Classic Assumption Test

Normality Test

Normality test is used to determine the distribution of data in the variables of the regression model that will be used in the study. A good regression model is one with a normal or near-normal distribution of data. In this study, the normality test used the P-Plot curve. The following is a description of the P-Plot curve for this study.

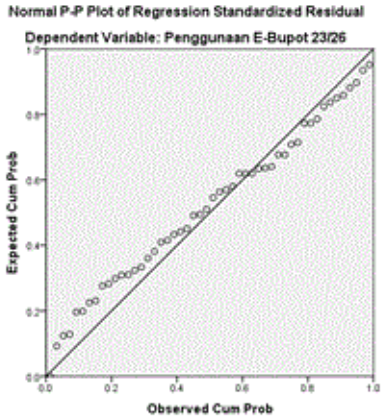

Figure 2. P-Plot Curve

Based on the above P-Plot curve, it can be seen if the data spans around the diagonal and diagonally. This shows that the regression model in this study has a normal or uniform distribution of data to increase the objectivity of the assessment and avoid bias.

Multicollinearity Test

Multicollinearity test is used to detect the correlation between one independent variable and another independent variable in the model. A good regression model should not have any correlation between the independent variables. To detect the presence or absence of multicollinearity in the regression model, this can be done by looking at the tolerance value and the coefficient of variance inflation (VIF). If the tolerance value is < 0.10 and the VIF value is > 10, then multicollinearity occurs and vice versa.

Table 3. Multicollinearity Test Results

Variabel	*Tolerance*	VIF	Explanation
Perceived Usefulness	0,240	4.169	Not Multicollinearity
Perceived Ease of Use	0,193	5.188	Not Multicollinearity
Perceived Behavior Control	0,266	3.761	Not Multicollinearity

Based on the table above, it can be seen that each research variable has a tolerance value > 0.10 and a VIF value < 10. This shows that the independent variables of this study do not occur multicollinearly or in other words, there is no close relationship between the variables. one independent variable with another independent variable in the regression model of this study.

Heteroscedasticity Test

Heteroscedasticity test is used to determine whether the errors in the existing data have the same variance or not. If the variance of the residuals have similarities, it can be said that there is no heteroscedasticity. On the other hand, if the variance of the residuals

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is not similar, it can be stated that heteroscedasticity occurs. Regression models that are considered good are those with homoscedasticity or not heteroscedasticity. The test is carried out using a scatterplot graph. The following is the scatterplot graph in this study.

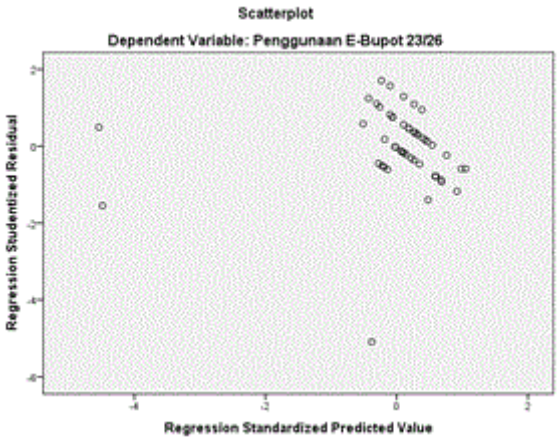

Figure 3. Scatterplot Graph

Based on the scatter plot above, it can be seen that the dots do not form a certain clear pattern (ripples, fades, then shrinks) and that the dots spread above and below zero on the axis. Y. This shows that no variance changes or in other words, the variance of the residuals from one observation to another is different.

Hypothesis Test

Partial Test (Test Statistics t)

The t-test is used to determine the influence of an individual independent variable in explaining the dependent variable. The test is performed by comparing the t value of each independent variable with the panel t value (α / 2; nk1) at the 5% level of significance (α = 0.05), where n is the number of respondents and k is the number of independent variables.

Table 4. Partial Test Results

Variabel	t hitung	t tabel (0,025; 46)	Sig,	Keterangan
Perceived Usefulness	2,798	2,013	0,007	Have Effect
Perceived Ease of Use	1,712	2,013	0,094	No Effect
Perceived Behavior Control	-0,599	2,013	0,552	No Effect

Simultaneous Test (F Statistics Test)

The F-statistic or ANOVA test is used to determine whether independent variables simultaneously (simultaneously) have an effect on the dependent variable. The test is performed by comparing the calculated F value with the table F (k; nk) with the

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significance level of 0.05 (α = 0.05), where n is the number of respondents and k is the number of independent variables.

Table 5. F Test Results (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	135.087	3	45.029	23.083	.000
	Residual	89.733	46	1.951		
	Total	224.820	49			

It is known that the value from the table F (3; 47) = 2.81 and based on the ANOVA table we can also see that the calculated value F = 23.083. Given that the calculated F value > Table F, it can be concluded that together the variables of perceived utility, perceived convenience, and perceived behavioral control affect the the use of e-Bupot 23/26.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to measure how well the model is able to explain variations in the dependent variable. A low value of R^2 means that the ability to explain the variation of the dependent variables is very limited. Meanwhile, if the value of R^2 is close to one, it means that the independent variables provide almost all the information needed to predict the change of the dependent variable.

Table 6. Result of Adjusted R Square (Coefficient of Determination)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.775	.601	.575	1.397

Based on the Model Summary table, it can be seen that the Adjusted R Square result is 0.575. This shows that the three independent variables of this study affect the dependent variable on the use of e-Bupot 23/26 by 57.5% while the remaining 42.5% is influenced by factors or variables outside of this research model.

The Effect of Perceived Usefulness on the Use of E-Bupot 23/26

Based on the t test, the perceived utility variable has a positive effect with a significance level of 0.007 (less than 0.05). Therefore, the results of this study support the proposed hypothesis because perceived utility has a significant positive effect on e-Bupot 23/26 usage. The results of this study also support research conducted by Aryani (2018),

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Fazri and Octavia (2017) and Nurhayati and Kusmuryanto (2017). However, the results of this study do not support the study conducted by Tahar et al. (In 2020).

The Effect of Perceived Ease of Use on the Use of E-Bupot 23/26

Based on the t test, we can see that the usability variable is perceived to compute t & lt; t with a significance level of 0.094 (above 0.05). As such, the results of this study do not support the proposed hypothesis as perceived convenience has no positive and significant impact on e-Bupot 23/26 usage. This is possible because there are still many features in the e-Bupot app that are confusing and difficult to master and not all taxpayers and/or taxpayers required to use the app have the option to use or Do not use the application regardless of how easy or difficult it is. in its use. The results of this study support the study carried out by Ardhiani (2015). However, the results of this study do not support the study conducted by Jumnawati (2020), Tahar et al. (2020) and Aryani (2018).

The Effect of Perceived Behavior Control on the Use of E-Bupot 23/26

Based on the t test, it can be seen that the perceived behavior control variable has a t count < t table with a significance of 0.552 (above 0.05). As such, the results of this study do not support the proposed hypothesis because perceived behavioral control has no positive and significant effect on e-Bupot 23/26 use. This is likely because application usage is still relatively new to most taxpayers and/or taxpayers, so the ability, resources, and possessive knowledge to control the application Using e-Bupot 23/26 is still very lacking. The results of this study support research conducted by Afdalia et al. (2014). However, the results of this study do not support the study conducted by Ardhiani (2015) and Lesmana, et al. (2017).

5. CONCLUSION

The results of this study indicate that there is a positive and significant influence between perceived usefulness for e-Bupot 23/26 use. Meanwhile, perceived ease of use and behavioral control had no positive and significant impact on e-Bupot 23/26 usage. So, hopefully North Makassar Pratama Tax Service Office can improve the function and conduct socialization related to e-Bupot 23/26 so that taxpayers better understand and improve their ability and knowledge yourself in using e-Bupot 23/26 app. It is hoped that further research can expand the scope of the research used so that it is not limited to a certain tax service office. In addition, other research may also perform tests using other variables, such as security variables.

This study has some limitations, that is, the respondent's motivation to complete the questionnaire is relatively low, so the sample obtained for this study was only 50 taxpayers out of 300. taxpayers became the population of this study. In addition, this study only used perceived utility, perceived ease of use, and perceived behavioral control as independent variables. Based on the coefficient of determination (R^2), 42.5% of the influence on the use of e-Bupot 23/26 comes from variables other than this research model.

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