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## Perceived Ease, Benefits and Perceived Enjoyment of E-Invoice User Interests

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### Abstract

This study aims to analyze and assess perceptions about comfort, benefits and convenience of the interests of users of electronic invoices at the Maros Main Tax Service Office. The research method used in this research is descriptive analysis and Multiple Linear Regression analysis, with a total sample of 100 respondents. The results showed that the perception of comfort, convenience and comfort has a positive and significant effect on the interests of e-invoice users at the Maros Pratama Tax Office.



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## 1 Introduction

Taxes are one source of state revenue which has a profound effect on development in all fields. State revenue from the tax sector continues to be increased with various efforts (Sudirman & Muslim, 2018; Fadhilatunisa, 2020). In line with these efforts, various changes and improvements to the taxation regulations were made. The policy has an impact on society, the business world, and other parties as payers, tax cutters and collectors. The tax collection system adopted by the Indonesian state under the taxation law is a self assessment system. The self assessment system is a system that gives authority, trust, and responsibility to taxpayers to calculate.

In taxation terms, the term tax invoice is known. Taxpayers must understand and understand about this tax invoice so as not to cause confusion in terms of paying taxes. A good understanding of tax invoices will also facilitate communication between taxpayers and tax service officers. E-invoices are created through an application or electronic system. The use of e-Invoices today is increasingly important along with technological developments that demand efficiency. As the name implies that stores electronic words, e-Invoices are different from physical tax invoices because the filling is done digitally through the application or the official website of the Directorate General of Taxes (DGT Online).

In 2014, the Director General of Taxes required the compilation of e-invoices for each taxpayer company to

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avoid misuse of tax reports, with the existence of these regulations, every company must inevitably become familiar with e-Invoice technology. The difference between a paper tax invoice and e-Invoicing is the ease and security when creating a tax invoice. Following are the advantages in making tax invoices through e-Invoices: 1. Format that has been determined by the Directorate General of Tax (DGT); 2. Using an electronic signature in the form of a QR Code; 3. Not required to print proof of tax invoices; 4. The type of transaction that is inputted is only the supply of Taxable Goods or Taxable Services; 5. SPT VAT Reporting can be done with the same application as e-Invoices To be able to use e-Invoices, someone must have been designated as a Taxable Entrepreneur (PKP) by the Director General of Taxes. If you have not yet been declared as a PKP, you can take care of it to the nearest Tax Service Office (KPP) in your residence. In addition, PKP also has an electronic certificate issued by the Directorate General of Tax (DGT). PKP must also have a computer device that meets the e-Invoicing specifications.

Pessi (2017) argues, Now a days speed and cost efficiency are the main factors for companies. Organizations strive to achieve cost reductions in every way that might benefit their business. This Pessi's view inspires us that by using information technology, business activities will be more easily controlled. Meanwhile Lahti and Salminen (2014) also suggested that the use of e-invoicing purchasing systems is a step in technology transformation or digitalization of paperless business, which has been popular since 2008. These two views justify the importance of the existence of information technology in encouraging the acceleration of business activities today, including the Ministry of Finance as a public organization that has duties and responsibilities in managing State finances,

Value Added Tax (VAT) is a tax that is levied on the consumption of Taxable Goods or Taxable Services within the Customs Area (within the territory of Indonesia). Individuals, companies or governments that consume Taxable Goods or Taxable Services are subject to VAT. Basically, all goods and services are Taxable Goods or Taxable Services, unless determined by VAT Law. Waluyo (2012) states that Value Added Tax is a tax that is imposed on domestic consumption (within the Customs Area) both consumption of goods and service consumption. Martiasmo states that when viewed from history, Value Added Tax is a substitute for Sales Tax.

Based on data on the realization of tax revenue in the DGT region of South Sulawesi in 2018, the type of PPhBM tax contributed the most after PBB / BPHTB with a percentage level of 101.86% of the 2018 target of 5,562,576T, realized at 5,666,011 with a growth rate of 11.30%. In terms of the 2017 Compliance Submission Compliance ratio for the 2017 Fiscal Year to 31 December 2018, the Regional Office of the Directorate General of Taxes of South Sulawesi has 91.68% or 602,510 SPT of the target of 657,200 SPT. While in the case of tax receivables, the Regional Office of the DGT Sulsebartra has a tax receivable amount of Rp 1,352 billion as of December 31, 2018. This shows that VAT is one of the significant state revenues, so law enforcement and supervision by the government for VAT are quite strict. One the form of supervision carried out is through a tax invoice.

In 2013, the Directorate General of Taxes implemented the stage of revamping the administration of Value Added Tax (VAT) by expanding the e-SPT basis, Tax Invoice Validation to minimize the issuance of fictitious tax invoices, Taxable Entrepreneur Segmentation (PKP) and Pilot Project e-Tax Invoice. Tax Invoice Numbering is no longer determined by PKP itself, but is determined by the Taxation Directorate General's numbering system. This numbering system is implemented by e-Invoice application then submits an electronic certificate application as a sign that the Taxable Entrepreneur (PKP) has been confirmed by the Directorate General of Taxes (DGT) and will then obtain an electronic tax invoice number or e-Nofa. Through the e-Invoicing application the Directorate General of Taxes has improved the terms of registration and numbering of tax invoices. The government reforms the Value Added Tax sector through the application of Invoice as a way to minimize the occurrence of fraud in tax reporting that can harm the country. The tax invoice numbering which was originally made by the Taxable Entrepreneur itself is based on the Tax Directorate General's regulation Number Per -24 / PJ / 2012 concerning the Form, Size, Procedure for Filling in the Information, Notification Procedures in the Context of Making, Procedure for Correction or Replacement, and Procedure for Invoice Cancellation The tax is replaced by e-Nofa (Electronic Invoice Number) based on KEP-136 / PJ / 2014 concerning PKP that is required to make an Electronic Tax Invoice.

Tax invoices already made by PKP must be reported through VAT tax no later than the end of the following month. One tax right for PKP is to be able to credit input tax invoices so that in calculating and filling VAT

returns, PKP must include a list of input tax invoices and tax invoices outputs. Besides that based on Law Number 42 Year 2009 regarding VAT and PPnBM, not all input taxes can be credited. The complexity of the VAT calculation results in not all taxpayers being able to complete the VAT tax return correctly so that they have to make corrections. VAT tax returns are an example of the compliance costs incurred by taxpayers (WP). For the correction of the underpaid VAT tax return, the penalty imposed is 2% per month. Every regulation has its own weaknesses,

In 2014, DGT issued Regulation Number PER-16/PJ/2014 concerning Procedures for Making and Reporting of Electronic Tax Invoice. The regulation explains the procedures for making and reporting electronic tax invoices. Furthermore, through DGT Decree No. KEP-136/PJ/2014 concerning Determination of Taxable Entrepreneurs (PKP) Required to Make Electronic Forms of Tax Invoice. Both of these regulations are effective in 3 stages. The first stage, starting on July 1, 2014 for certain taxpayers required to use e-invoices in their transactions. The second stage, starting on July 1, 2015, all PKP are required to use e-invoices in their transactions. The third phase, starting on July 1, 2016 PKP throughout Indonesia must use e-invoicing, and from the date of its confirmation for the new PKP.

Pessi (2017) in his thesis the impact of implementation of the electronic purchase invoice system on a company on the example of hahle group suggests that the transition to electronic financial administration is not just a matter of accounting automation and the use of electronic channels. But in addition to streamlining the operating system and cost efficiency, the transition to electronic purchases with an invoicing system enables flexible organizations to innovate in new and current knowledge-based management. Some taxpayers do not understand e-invoicing. This is due to a more complicated way of working. Seeing these problems, the authors are interested in finding out more and giving taxpayers more understanding regarding the application of tax invoices using electronic (e-invoicing). E-Invoicing was developed by DGT as part of an organizational commitment that is integrated together with human resources and technology to create convenience, comfort, and security together to maximize Value Added Tax revenue to maximize value for the achievement of prosperity and welfare of the community ([www.pajak.go.id](http://www.pajak.go.id)). Thus, all e-Invoicing users are expected to play an active role in the process of their use. This is because an information system can be said to be successful if the system can be used easily and can meet user needs. However, if the user does not know the benefits generated and user convenience, this will affect the user's attitude (Jackson et al., 1997).

One of the most widely used models to measure a person's level of acceptance of information technology is to use TAM. Technology Acceptance Model or abbreviated as TAM is a model introduced by Fred Davis in 1986 with his dissertation entitled "A Technology Acceptance Model for Empirically Testing New End-User Information Systems: Theory and Results". This dissertation was subsequently published in a scientific work entitled "Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology" in 1989. The popularity of Davis's model is seen by the many authors who cite his work. According to the Social Science Citation Index (SSCI) report up to 2000 this model has been referenced by 424 studies and up to 2003 it has been referenced by 698 studies (Wiyono, Ancok & Hartono, 2008). In formulating TAM, Davis used TRA or Theory of Reasoned Action as his grand theorist, but did not accommodate all components of the TRA theory. The TRA itself was first coined by Ajzen in 1980.

In this study the researchers adopted the Technology Acceptance Model (TAM) developed by Davis et al (1989) by combining research conducted by David Kurniawan (2013) which uses 4 main constructs for his research on the acceptance of taxpayers using e-invoices, namely perception users of ease of use (perceived ease of use), user perceptions of usefulness (perceived usefulness), user attitudes (attitude toward using), and behavioral intentions (behavioral intention). While external variables such as user characteristics and system characteristics were not examined because their contribution to TAM was considered insignificant,

Researchers also included additional variables that were adapted from studies conducted by Pikkarainen et al., (2004), Gahtani (1999), namely perceived enjoyment to predict the level of comfort felt by e-invoice users while using the service. There are interesting things from this research topic contained in the latent variable enjoyment. Although some research results state that the comfort factor has a significant influence on the user's attitude, but there are different research results. Research conducted by Tariq et al., (2016) with the title "Factors Affecting Online Shopping Behavior of Consumer in Pakistan". The results of the study stated that convenience does not affect consumer attitudes in online shopping.

## 2 Research Method

This research was conducted using a quantitative analytical descriptive approach. To get the information needed in this study, the authors used a questionnaire as a data collection technique. Data collected in this study are primary data and secondary data. The population in this study were taxpayers who were randomly selected at the Maros Tax Office, as many as 100 taxpayers. Data analysis methods used in this study are as follows: Qualitative descriptive analysis, which is used to describe descriptively the characteristics of respondents and research variables through the distribution of frequencies, averages and percentages. Multiple linear regression analysis in this study was used to determine the effect Perceived ease, perception of benefits and enjoyment perceptions system of Interest of e-invoice users in KPP Pratama Maros. The formulas used are:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + + e$$

Description:

- Y = User Interest
- X1 = Perceived ease
- X2 = Perception of Benefits
- X3 = Enjoyment Perception
- b0 = Constant
- b1-b3 = Regression coefficient
- e = Standard error

## 3 Result and Discussion

### Result

**Table 1.** Validity test

Variable	Item	r-count	r-table	Ket
Ease Perception X1	1	0.659	.196	Valid
	2	0.571	.196	Valid
	3	.691	.196	Valid
	4	0.645	.196	Valid
	5	0.720	.196	Valid
	6	0.654	.196	Valid
Perception of Benefits X2	1	0.613	.196	Valid
	2	0.589	.196	Valid
	3	0.521	.196	Valid
	4	0.636	.196	Valid
	5	0.766	.196	Valid
	6	.883	.196	Valid
Perception of Comfort (X3)	1	0.603	.196	Valid
	2	0.601	.196	Valid
	3	0.654	.196	Valid
	4	0.649	.196	Valid
	5	0.690	.196	Valid
User Interest Y	1	0.639	.196	Valid
	2	0.741	.196	Valid
	3	0.639	.196	Valid
	4	0.710	.196	Valid

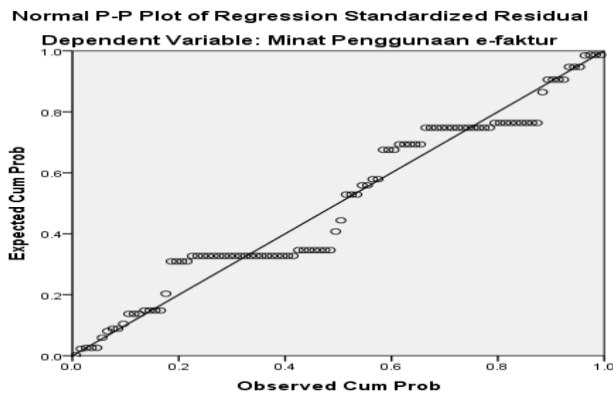
Source: Processed Data SPSS-20

**Table 2.** Reliability Test Results

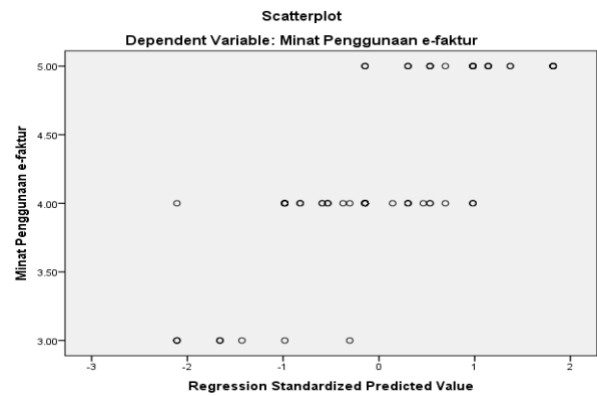
Variable	Cronbach Alpha	Description
X1. Ease Perception	0.820	Reliable
X2 Perception of Benefits	0.837	Reliable
X3 Perception of Comfort	0.768	Reliable
Y Interest in e-invoicing users	0.784	Reliable

Source: Processed Data SPSS-20

Normality test can be used to see whether the residual value is normally distributed or not. A good regression model is to have a normally distributed residual value. So the normality test is not carried out on each variable but on the residual value. Frequent errors often occur, namely that a normality test is performed on each variable. This is not prohibited but the regression model requires normality in the residual value not in each of the research variables. The normality test can be done with a histogram test, the P Plot normal test, the Chi Square test, Skewness and Kurtosis test or the Kolmogorov Smirnov test. There is no best or most appropriate method. The tip is that testing using the graph method often results in different perceptions among some observers, so the use of normality tests with statistical tests is free from doubts, although there is no guarantee that tests with statistical tests are better than tests using the graph methods above. The basis for decision making according to (Singgih Santoso, 2000), namely: If the data spreads around the diagonal line and follows the direction of the line, then the regression model meets the assumption of normality. Therefore, because the graph meets the assumptions, the regression model meets the normality test requirements. According to Singgih Santoso (2000) a good regression model is not heteroscedasticity. Shown in the picture above shows there is no heteroscedasticity. This is indicated by the absence of a clear pattern, and the point of spreading above and below the number 0 on the Y axis



**Figure 1.** Normality Test Results



**Figure 2.** Heteroscedasticity Test Results

**Table 3.** Multicollinearity Test Results

Model		Coefficients <sup>a</sup>				
		Correlations			Collinearity Statistics	
		Zero order	Partial	Part	Tolerance	VIF
1	Convenience	.611	.451	.301	.753	1,328
	The benefits	.675	.553	.395	.765	1,307
	Comfort	.589	.290	.181	.681	1,468

a. Dependent Variable: Interest in Using e-invoices

Source: Processed Data SPSS-20

Based on table 3. it can be said that the regression model meets the multicollinearity test requirements. As seen in the VIF column the SPSS 24 test results are around number 1 and the tolerance column approaches number 1. (Ghozali, 2002). In another approach, table correlation shows the results of the intercorrelation analysis between independent variables that are marked by values Pearson correlation coefficient on SPSS

output. Multicollinearity means that there is a perfect linear relationship between all independent variables of the regression model. In a good regression model there should be no correlation between independent variables. Multicollinearity test is done by looking at tolerance values greater than 10% (0.10) with Variance Inflation Factor (VIF) less than 10, so there is no multicollinearity.

The table 4 shows that the constant value is  $b_0 = 0.244$ , the Ease Perception variable (X1) is 0.339, the Perception benefit variable, 0.419, Convenience (X3) is 0.224, so the regression equation can be seen as follows:

$$Y = 0.244 + 0.339 X_1 + 0.419 X_2 + 0.224 X_3$$

The constant value,  $b_0 = 0.244$ , means that, if the Perception of Convenience (X1) Perception of benefits (X2) Convenience (X3) does not change, the interest of e-invoice users or variable Y is 0.244 or 24.4. The Ease Perception (X1) coefficient variable is 0.339, this means that the higher perceived ease of perception, taxpayers, will increase the interest of taxpayers using e-invoice facilities assuming Variables X2 and Variable X3, are constant. Or if the convenience is increased to 1 unit, it will increase interest by 0.339. Benefit Perception (X2) coefficient variable is 0.419, this means that the higher the taxpayer's perceived benefits, the taxpayer's interest will increase using e-invoice facilities assuming Variables X1 and Variable X3, are constant. Convenience variable coefficient (X3) of 0.224, this means that the higher the comfort felt by taxpayers, it will increase the interest of taxpayers using e-invoice facilities assuming Variables X1 and Variable X2, are constant. The magnitude of the value of the multiple correlation coefficient (R) is 0.804, this shows that the magnitude of the relationship between the independent variables X1, X2, and X3, with the Dependent Variable (Y) that is the e-invoice User Interest is 0.804 or 80.4 and this shows that all independent variables together have a strong relationship to the e-invoice User Interest in the Maros KPP. The magnitude of the coefficient of determination (R<sup>2</sup>) is 0.606, this shows that the magnitude of the influence of the independent variable (X) on the interests of e-invoice users is 0.606 or (60.6) and the rest of 0.347 or 39.4 is influenced by other factors or variables not included in this research model.

**Table 4.** Processed Results of Multiple Linear Regression Data

		Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
		B	Std. Error	Beta			
1	(Constant)	.244	.314		.777	.439	
	Convenience	.339	.068	.347	4,955	.000	
	The benefits	.419	.064	.452	6,510	.000	
	Comfort	.244	.75	.219	2,974	.004	

a. Dependent Variable: Interest in Using e-invoices

Source: Processed Data SPSS-20

In the display out put SPSS above obtained F-count = 58,381 > F table = 2.70 (df 1 = 3, df2 = 96) and has a significance level of 0,000. Because the probability of 0,000 is much smaller than 0.05, it can be said that the regression model that has been used can improve Interests of taxpayers using e-invoicing at the Maros Pratama Tax Service Office.

#### T test (Partial Test)

Based on the results of research that examines the effect of perceived ease of use on e-invoice users can be seen from the t value, namely t arithmetic = 4,955 > t table = 1,660 with a significance level of 0,000, >  $\alpha = 5\%$ . These results indicate that statistically, the perception of ease has a positive and significant effect on e-invoicing User Interest. Thus the first hypothesis which states that perceived ease of use has a positive and significant effect on e-invoice user interest at the Maros Tax Service Office, is proven (H1 accepted).

Based on the results of research that examines the effect of perception of benefits on the interests of users of e-invoices obtained t count value = 6,510 > t-table value = 1,660 with a significance level of 0,000, <  $\alpha = 5\%$ . These results indicate that statistically, the perception of benefits has a significant positive effect on user interest

in e-invoicing. Thus the second hypothesis which states that the perception of benefits has a significant positive effect on the interest of users of e-invoicing at the Pratama Maros Tax Service Office is proven (H2 accepted).

Based on the results of a study that tested the effect of enjoyment on the interests of e-invoice users, the value of  $t$  arithmetic = 2,974 >  $t$ -table value = 1,660 with a significance level of 0.004, < if compared to the level of  $\alpha = 5\%$ . These results indicate that the statistical calculation of convenience has a positive and significant effect on user interest in e-invoicing. Thus the Third hypothesis which states that Comfort or comfort has a significant positive effect on the interest of e-invoicing users at the Maros Pratama Tax Service Office is proven (H3 accepted).

## **Discussion**

### Effect of Ease Perception on User Interest in e-invoicing

Based on the results of the study found that the perception of ease has a significant positive effect on the interests of e-invoice users at the Maros Pratama Tax Office. The results of the study are in accordance with the Technology Acceptance Model (TAM) theory, a Model introduced by Davis (1989) to explain technology adoption through two main factors namely perceived usefulness and perceived ease of use (Dehbini et al., 2015). Both of these factors can affect the intention to use and the consequence is usage behavior. Based on the results of respondents' answers regarding perceptions of ease in using e-invoices in KPP Pratama Maros, it can be explained that the average value of perception variables in terms of prevalence, including the category is very high or very good. This means that e-invoicing as a technology product in the field of taxation is considered easy to use by taxpayers in the Maros KPP area. Psychological reactions of taxpayers who use a technology product in this study are in line with the theory of TAM by Davis (1989), which can be simplified that something perceived is easy to use by its users, it will make individuals feel responsive and will have an effect on their interest in using it. Psychological stimulation of taxpayers who use e-invoicing in Maros, can be seen from their attitude in giving their responses in this study.

Although this research partially replicates the variables in the TAM construct, it can prove factually that the assumption of ease as the main reason for interest is rational, so that it can be said that ease is the manifestation of knowledge, and experience, observation, and external absorption. If applied in the use of e-invoicing, it means that taxpayers at KPP Pratama Maros believe that the e-invoicing information system is easy to use so it does not require a lot of effort and will be free from difficulties. This is in line with research by Kusumadewi (2019), Alharbi & Drew (2014), Alomary & Wollard (2015), Herlambang et al., (2018), Jahangir & Begum (2008), Fathul Wahid (2007), Newton Oller De Mello (2009) Anandarajan et al., (2000), Blagoeva & Mijoska (2017), Dehbini et al., (2015), Fedorko et al., (2018), Koufaris (2002), Lu & Su (2009). The above research is generally conducted with a variety of variables and models, but in essence the findings can justify that Ease is an important point for users of information technology. TAM belief is a theory that can be used as a basis not without reason. In addition to updates based on existing developments, TAM theory is also always the basis for the development of empirical studies on the readiness of technology use.

Until now it was the theory that was considered the most relevant in predicting the desire and readiness to adopt technology (Chuttur, 2009; Md Johar & Awallud, 2011). Furthermore according to Surendran (2012) TAM has been widely used in various studies and verified by several different situations, conditions and objects to study the behavior of individual technology acceptance in various construction of information systems. Setiawan & Sulistiowati (2017). Perceived ease of use affects the perception of the usefulness of the technology. When an individual assesses if the technology is easy to use, then he will know its use in work activities. In other words the level of perceived ease of use of technology will affect the perception of the usefulness of the technology. However, there is one conflicting research namely Rakhmawati & Isharijadi (2013) showing the results that the variable perception of usability and ease of use does not affect the interest in using the internet banking system.

### Effect of Perception of Benefits Against User Interest

Based on the results of the study found that the perception of the benefits of a significant positive effect on

the interests of e-factors users at the Maros Pratama Tax Service Office. The results of this study certainly relate to the theory used in the study, namely the grand theory of Davis. If a service in this case e-invoicing, can be easily used by its users, then automatically the service can also provide benefits for these users by saving time and energy. . These findings are certainly in line with Research Chau & Lai (2003) who examined empirical investigative studies that determine acceptance of the use of internet banking. Chau & Lai (2003) in Hong Kong.

If related to the respondent's answer in this study, it can be explained that the average value of the perception of benefits included in good category. This indicates that taxpayers in KPP Pratos maros when using e-invoices in their VAT tax reporting feel the benefits received. This means that e-invoicing is indeed felt to be beneficial, giving rise to taxpayer confidence. Some factors that encourage taxpayers to perceive the perceived benefits are work more quickly, work faster, Based on Nawaz & Thelijjagoda (2015) in Sri Lanka, regarding the interest of Sri Lankan citizens using e-Government. The study states that performance expectations have a positive and significant effect on the intention to use e-Government. The next factor is improving job performance Research conducted by Juniwati (2014) in Kalimantan, regarding factors that influence intentions to sell online, states that the perception of ease of use has a positive and significant effect on attitude. Then the same study was also carried out by Praveena & Thomas (2014) in Kerala, India. Next increase productivity. Kim (2013) in Korea, regarding the study of smartphone usage in Korea. The researcher states that perceived ease of use has a positive and significant effect on perceived usefulness. The same study was also conducted by Park (2009) in Korea, regarding TAM analysis of students' intentions to use e-learning. states that perceived ease of use has a positive and significant effect on attitude. Then the same study was also carried out by Praveena and Thomas (2014) in Kerala, India. Next increase productivity. Kim (2013) in Korea, regarding the study of smartphone usage in Korea. The researcher states that perceived ease of use has a positive and significant effect on perceived usefulness. The same study was also conducted by Park (2009) in Korea, regarding TAM analysis of students' intentions to use e-learning. states that perceived ease of use has a positive and significant effect on attitude. Then the same study was also carried out by Praveena and Thomas (2014) in Kerala, India. Next increase productivity. Kim (2013) in Korea, regarding the study of smartphone usage in Korea. The researcher states that perceived ease of use has a positive and significant effect on perceived usefulness. The same study was also conducted by Park (2009) in Korea, regarding TAM analysis of students' intentions to use e-learning. The researcher states that perceived ease of use has a positive and significant effect on perceived usefulness. The same study was also conducted by Park (2009) in Korea, regarding TAM analysis of students' intentions to use e-learning. The researcher states that perceived ease of use has a positive and significant effect on perceived usefulness. The same study was also conducted by Park (2009) in Korea, regarding TAM analysis of students' intentions to use e-learning. The next factor is effectiveness Fathul Wahid (2007), Nadim & Begum (2008) found that with the perception of ease, users feel the benefits, which can improve work effectiveness. Based on the study and respondents' answers in this research, it can be said that the perception of benefits will affect the interest of taxpayers in using e-invoicing in the Maros Tax Office.

#### Effect of Enjoyment on User Interest in e-invoicing

Based on the results of the study found that the perception of comfort has a significant positive effect on the interests of e-factors users at the Maros Pratama Tax Service Office. The results of the study are in line with the study of Pikkarainen et al., (2004), Gahtani (1999) namely perceived comfort or perceived comfort to predict the level of comfort felt by internet banking users while using the service. The results of this study are in line with the research of Davis et al. (1992) state that users who get comfort from using information systems are more likely to form behavioral intentions compared to other users who don't experience much comfort. So, the higher the convenience of using a mobile banking application, the higher the intention of banking customers to use a mobile banking application. Likewise with research Research conducted by Monica & Tama (2017) on the Effect of Perception of Benefits, Perception of Ease, Perception of Comfort, Subjective Norms and Trust in Interests Using Electronic Commerce shows the results that the perception of comfort has a positive and significant effect on interest in using electronic commerce. Some factors that are considered to be able to provide benefits from the use of e-invoicing are due to the perceived perception such as time efficiency, with very high respondent responses, then time savings, and interestingly, that by using e-invoicing will open space for awareness taxpayers, and taxpayer compliance, because with the application of e-invoices, taxpayers will

find it increasingly difficult to conduct resistance behavior against their tax obligations.

#### 4 Conclusions

The conclusion of this research is perceptions of convenience have a positive and significant effect on the interests of e-invoice users at KPP Pratama Maros. This shows that e-invoices that are perceived easily will increase the interest of taxpayers using it. The perception of benefits has a positive and significant effect on the interests of e-invoice users in KPP Pratama Maros. This shows that e-invoices perceived to provide benefits will increase taxpayers' interest in using e-invoices. Convenience has a positive and significant effect on the interests of e-invoice users at KPP Pratama Maros. This research expects the factors related to the ease felt by taxpayers in KPP Pratama Maros, should be a concern, especially those related to quality, network and ease of operation of taxation technology applications. If this is considered, it will provide a guarantee for taxpayers to use e-invoicing services. The perception of the benefits of taxpayers must still be considered, especially those related to the appearance of using e-invoices, as a means and needs of taxpayers in carrying out tax transactions. To give confidence to taxpayers, the factors related to taxpayer's convenience must be well considered. It is recommended to tax officials, in order to increase convenience in e-invoicing services through fast, accurate, and at the same time providing awareness of taxpayers through the socialization of the use of e-time.

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