



## Effect of Security and Confidentiality and Readiness of Information Technology on the Use of E-filing

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DOI: <https://doi.org/10.47090/povraa.v3i2.183>

### Submission Info

Received: 12 March 2022  
Accepted: 21 April 2022  
Available online: 25 May 2022

### Keyword

Security and Confidentiality  
Information Technology Readiness  
E-Filing

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### Abstract

This study aims to examine the impact of security and confidentiality, as well as the readiness of information technology, on individual taxpayers' use of e-filing at KPP Pratama South Makassar. This study's population consists of taxpayers registered as e-filing at KPP Pratama Makassar Selatan, with a sample size of 100 individuals drawn from the solvent formulation. This study utilized primary data collected through the distribution of questionnaires to all respondents. The collected data will be subjected to four stages of testing analysis. The initial step involves conducting descriptive statistical tests. The second stage is the evaluation of research instruments (a validity and reliability test). The third phase consists of the classical assumption test (normality test, multicollinearity test, heteroscedasticity test, linearity test). The fourth step is to test all hypotheses proposed in this study, which will be demonstrated using the coefficient of determination, and partial and simultaneous tests. The results indicated that the Security and Confidentiality variable had a positive and statistically significant influence on the use of the e-filing system, indicating that the greater the security and confidentiality, the greater the use of e-filing. Similarly, the Information Technology Readiness variable has a positive and significant influence on the use of the e-filing system. This means that the greater the perception of Information technology readiness in accessing the e-filing system, the greater the use of e-filing.



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## Introduction

Taxes play a crucial role in Indonesia's state financing, as tax revenues fund infrastructure development. Using a self-assessment system, community contributions (taxpayers) are used to collect taxes. The Directorate General of Taxes has reformed the system of self-assessment. This system replaces the former official evaluation system. In the self-assessment system, taxpayers are responsible for calculating, paying, and reporting the tax due and self-reporting the tax owed. In contrast, the tax officer oversees its oversight (Suyati, 2016). The necessity of cooperation involves the community, where each citizen has a sense of responsibility for his duty to pay taxes to implement governance and state development. Taxes can be used to increase or improve public facilities, thereby enhancing the community's well-being. Due to the absence of direct compensation for contributions made and the fact that taxpayers find it difficult to report the tax itself because they must go to the nearest Tax Service Office each time they pay taxes and must fill out forms and wait in line for services, taxpayers are reluctant to pay. taxes (Rianty & Syahputepa, 2020).

The amount of tax contributions to state revenues grants the government, through the Directorate General of Taxes (DGT), the authority to collect tax revenues in Indonesia and undertake various initiatives to increase tax revenues. In 2017, according to a survey, the number of internet users in Indonesia reached 143.26 million, an increase from the previous year's figure of 132.7 million. This increase is a result of the development of the current era of globalization, particularly in the field of internet technology, which has experienced rapid development from year to year. ([www.kompas.com](http://www.kompas.com)). The government attempts to reform the taxation system that can facilitate, improve, and optimize services for the public or taxpayers by utilizing technological advancements on the internet, which are also supported by science. Through the Directorate General of Taxes (DGT), the government began attempting to meet the demands of a dynamic era in 2004 by enhancing the efficiency and effectiveness of tax revenue collection. With the momentum of tax modernization throughout all departments. Electronic media e-systems are a form of tax modernization involving information technology in tax administration (Shahnur et al., 2017). Tax administration is a process that encompasses all tax-related activities and functions. The taxation functions include registration, the filing of tax returns (SPT), the issuance of tax assessment letters (SKP), the collection of tax debts, the resolution of disputes with taxpayers by the Directorate General of Taxes, and the eradication of tax debts (Susanto, 2021).

E-Filing is an online, real-time method for submitting a notification letter or notification of the extension of the Annual SPT. The reform of the tax administration system through e-filing is anticipated to increase taxpayer confidence in the institutions of the Directorate General of Taxation, which will increase taxpayer compliance in carrying out their tax obligations. As a result, the tax gap between actual and potential tax revenue is anticipated to narrow (Wowor et al., 2014). Agustiningsih (2016) argues that the existence of an e-filing tax reporting system is advantageous for taxpayers. Taxpayers can file their SPT 24 hours per day, seven days per week. This means that tax returns can be filed even on holidays. This system is helpful for taxpayers who are too busy to report their SPT. In addition, electronic filing can reduce the costs associated with paper filing. This quick and straightforward tax reporting will also aid the tax office in accelerating SPT receipts and saving money on administration, data collection, distribution, and SPT report filing. E-filing is also used to make it easier for taxpayers to fulfill their responsibilities to establish a more orderly and transparent tax administration (Nugraha, 2017).

There are still reports indicating that taxpayers prefer manual filing to electronic filing. An article by (Ariyanti, 2015; Pricilia, 2016) is available at [m.liputan6.com/bisnis/](http://m.liputan6.com/bisnis/). Many taxpayers are still concerned about the security and confidentiality of their data when filing taxes via e-commerce, according to interviews with taxpayers. Filing, they continue to feel secure reporting manually, and they remain skeptical that the e-filing system can be interrupted at any time. Some taxpayers believe that e-filing is difficult because they must first submit an e-FIN; therefore, they must visit the KPP. According to these articles, the South Makassar Tax Service Office (KPP) is in the same situation, and there are still taxpayers who have not filed their taxes electronically. According to a 2018 news article on [m.cnnindonesia.com/economy/](http://m.cnnindonesia.com/economy/), taxpayers complained that the connection was slow and that they could not access the e-filing system. This occurred because the server was unable to accommodate the reporter access spike.

Several factors, including security and confidentiality, as well as the readiness of the technology system, can influence a taxpayer's desire to utilize e-filing. Security and confidentiality can impact taxpayers who use e-filing because technological systems that evolve with the times will be required to have sophisticated systems and guarantee their security. Therefore, the level of taxpayer confidence in the security and confidentiality of information is one factor that can influence taxpayers' use of e-filing systems (Pricilia, 2010). 2016). This is consistent with research conducted by (Daryatno, 2017; Joshua & Sumarta, 2020; Mujiyati et al., 2016; Wowor et al., 2014), which indicates taxpayers' use of e-filing can be influenced by security and confidentiality. In contrast, research (Dewi, 2019; Wibisono & Toly, 2014) indicates that security and confidentiality have a negative impact on the interest of e-filing users.

The readiness of an individual to accept technology, particularly e-filing, is influenced by the individual himself. A lack of preparedness will make it difficult for taxpayers to adapt to a rapidly changing world. The willingness of taxpayers to accept new things, in this case, the e-filing system, can encourage taxpayers to use e-filing; taxpayers who are willing to accept new things will quickly adopt e-filing (Desmayanti & Zulaikha, 2012). Whether or not taxpayers want to use e-filing depends on the system's readiness. Desmayanti (2012) and Dharma (2016) concluded that Taxpayer Information Technology Readiness significantly influences the intensity of e-filing behavior. In contrast, research conducted by (Apriani & Hani, 2016; Devina & Waluyo, 2016) indicates that Information Technology Readiness does not affect e-filing. Based on the background information, the author intends to conduct additional research on these two variables at KPP Pratama Makassar Selatan.

## **Theoretical Framework and Hypotheses**

### **Theory of Acceptance Model (TAM)**

The technology acceptance model (TAM or Technology Acceptance Model) is a user acceptance model for information technology systems (Jogiyanto, 2007; Rafique et al., 2020). The TAM model assumes that an individual adopts a technology based on cognitive processes and aims to satisfy the user or maximize the technology's utility (Adiwibowo, 2009; Rauniar et al., 2014). This theory describes how external factors influence individuals' attitudes, intentions, and beliefs. According to Siregar (2021), the TAM model assumes that the use of technology can be influenced directly or indirectly by intentions, user behavior, perceptions of the benefits of technological systems, and perceptions of the system's ease of use. The objective of TAM is to explain the factors that influence the acceptance of information-based

technology and the behavior of users of information technology, who represent a relatively diverse user population. This TAM model evaluates the acceptance of technology based on two primary factors: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). In this study, the Perceived Usefulness (PU) factor was utilized for underlying security and confidentiality variables and information technology readiness. In this context, security and confidentiality refer to how taxpayers perceive the e-filing system's ability to protect the security and confidentiality of the data they enter into the system. The information technology readiness variable indicates how taxpayers are prepared to accept new technology, specifically electronic filing. The Theory of Acceptance Model (TAM) is used as the foundation for the first and second hypotheses in this study, namely security and confidentiality, and the readiness of information technology is one factor that can encourage taxpayers' desire to use e-filing.

### **Task Technology Fit (TTF)**

Task Technology Fit (TTF) was developed by (Goodhue & Thompson, 1995; Desmayanti & Zulaikha, 2012) to describe the impact technology has on assisting individuals with their tasks. Directly, this theory asserts that technology has a positive effect on individual performance and can be used if the capabilities of the technology match the tasks that the user must produce; the success of a company's information system depends on the implementation of the system, the user-friendliness of the system, and the use of technology. This model indicates that performance will increase when the appropriate technological features and support are provided for a given task. In this study, Task Technology Fit (TTF) is the foundation for persuading individuals to use information technology. TTF also serves as the foundation for the first and second hypotheses, namely security and confidentiality, and information technology readiness is one factor that can make a person feel safe when performing a task. In question is the use of the electronic filing system.

### **Use of E-filing**

Lie & Sadjarto (2013) argue that taxpayers must appear in person at the Tax Service Office or be sent by mail to fulfill their tax obligations. This requires significant human resources, a prominent location, and a lengthy processing time because it is sent manually. Accordingly (Titis, 2011; Wibisono & Toly, 2014) stated that the primary objective of e-filing is to enhance public services by facilitating the reporting of tax returns (SPT) to report the calculation and payment of taxes, tax objects, and entities. Taxpayers' objects, assets, and liabilities are subject to the provisions of tax laws and regulations via the internet. This will reduce the cost and time required for taxpayers to prepare correctly, process, and submit tax returns to the Tax Office. When taxpayers use e-filing every time, they file their taxes when e-filing has features that make their work more accessible. When taxpayers intend to continue using e-filing in the future, these are the criteria that can determine the extent to which taxpayers use e-filing.

### **E-filing**

E-filing is a service that allows Individuals and Entities (companies and organizations) to electronically send or deliver Notification Letters (SPT) to the Directorate General of Taxes via an ASP (Application Service Provider) by utilizing internet communication lines online. Real-time, eliminating the need for Taxpayers (WP) to print all report forms and wait for receipts manually. Online means taxpayers can file their tax returns via the internet at any time and anywhere. Realtime, on the other hand, indicates that confirmation from the Directorate General of Taxes (DGT) can be obtained immediately if the tax

return (SPT) data has been filled out completely and accurately. Until it is electronically transmitted to the tax.go.id website by completing an SPT via the website or an Application Service Provider.

### **Security and Confidentiality**

The security and confidentiality at issue are the technological device's capacity to protect and safeguard taxpayer information. This pertains to the security and confidentiality of taxpayer-reported data, which only the taxpayer can access the data. A system is considered high quality if its security is dependable. An information system's safe storage of user data demonstrates the security of this system. This user data must be protected from unauthorized access by how the system stores the information (Dewi, 2019). If user data can be stored securely, the likelihood of other parties misusing system user data will be reduced. The security aspect of this e-filing system is also demonstrated by the availability of usernames and passwords for taxpayers who have registered to submit Notification Letters (SPT) online. Digital certificates can also be used as data protection for Notification Letters (SPT) by encrypting (randomizing) them so that only a particular system can read them. This assurance of security and privacy can be evaluated based on how taxpayers view the information system. This relates to the issue of security and confidentiality in the community, which is the primary concern of information system users. These factors may influence an individual's perception of the security and confidentiality of an information system. Perception of security and confidentiality is how taxpayers perceive the security and confidentiality of an information system's data. Taxpayers positively perceive security and privacy, so they will be interested in or encouraged to use e-filing because they feel at ease (Pricilia, 2016).

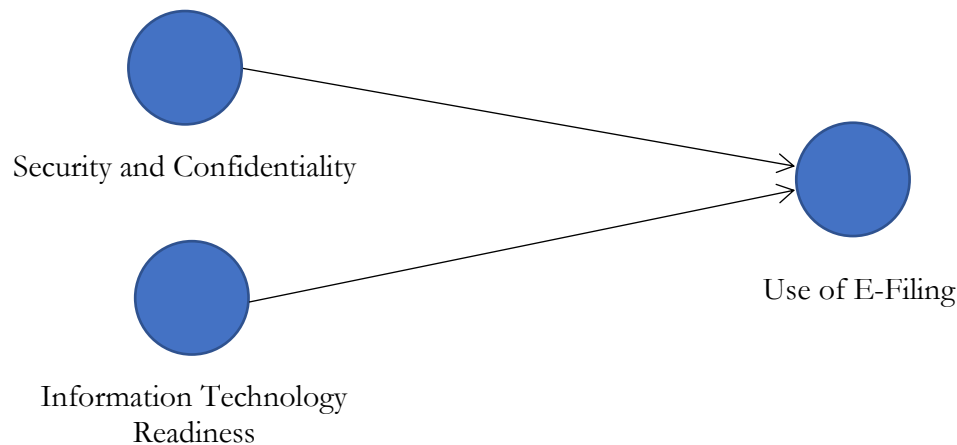
### **Information Technology Readiness**

Wibisono (2014) argues that information technology readiness is a collection of organizational information resources, the function of their use, and the field competence of their management. Because internet media is the primary means of utilizing the e-filing system, the development of internet media also affects the readiness for information technology. However, not all taxpayers have access to online media. In this study, information technology readiness refers to the extent to which an individual is prepared to accept the evolution of information technology. This readiness originates from both the individual and the environment or information technology. The individual's readiness to accept technology, particularly e-filing, is influenced by the individual's internal disposition. If the taxpayer is receptive to new technology, he has no qualms about filing his taxes electronically and receiving an update to the tax system, namely e-filing. External readiness refers to the readiness of information technology. How prepared are its features to support a system's efficient operation? (e-filing). Individual mindsets are also affected by information technology readiness, meaning that the more individuals are willing to accept new technologies, the more advanced their thinking is, namely their capacity to adapt to rapidly evolving technologies (Desmayanti & Zulaikha, 2012). Ekamaulana (2016) notes in his research that security and privacy positively influence individual taxpayers' desire to utilize e-filing. To convince taxpayers to use e-filing, the security and confidentiality of each taxpayer's data are essential. According to research conducted by Wahyuni (2015), perceptions of security and confidentiality also influence electronic filing.

**H<sub>1</sub>:** Security and Confidentiality have a positive and significant effect on the use of e-filing.

According to a study by Wibisono (2014), the readiness of information technology influences Surabaya taxpayers' interest in e-filing. This indicates that if the level of readiness of taxpayers' information technology increases, so will their desire to use e-filing. In his research, Desmayanti (2012) demonstrated that the readiness of taxpayers' information technology has a substantial positive effect on the intensity of e-filing behavior.

**H<sub>2</sub>:** Information Technology Readiness has a positive and significant impact on the use of e-filing.



**Figure 1. Research Model**

## Research Method

This type of research employs quantitative research techniques as survey research. This study's population consists of taxpayers registered for e-filing at KPP Pratama Makassar Selatan. While sample selection was based on purposive sampling or specific criteria, 100 samples of the solvent formulation were collected. This study uses primary data collected by distributing questionnaires to 100 taxpayers in the South Makassar KPP Pratama containing several questions with five answer options, each of which will be assigned a weighted score (Strongly Agree = 5, Agree = 4 Less Agree = 3, Disagree = 2, Strongly Disagree = 1). After collecting the data, it will undergo four stages of testing for analysis. The initial step involves conducting descriptive statistical tests. The second phase consists of the research instrument evaluation (a validity test and a reliability test). The third phase consists of the classical assumption test (normality test, multicollinearity test, heteroscedasticity test, linearity test). The fourth step is to test all hypotheses proposed in this study, which will be demonstrated using the coefficient of determination, and partial and simultaneous tests.

**Tabel 1. Operasional Variabel dan Pengukuran**

Variable	Code	Indicator	Major Reference
Security and Confidentiality (X1)	X1.1	User risk to hacker	(Desmayanti & Zulaikha, 2012; Ekamaulana, 2016; Wibisono & Toly,
	X1.2	The risk of data being misused by tax officials	
	X1.3	Security guarantee	
	X1.4	Perception of issues regarding technology systems	

	X1.5	Trust in the guarantee of confidentiality	2014)
Information Technology Readiness (X2)	X2.1	Internet reliability	(Ekamaulana, 2016; Pricilia, 2016; Wibisono & Toly, 2014)
	X2.2	Reliability using new technology	
	X2.3	Availability of adequate software and hardware	
	X2.4	Availability of internet connection	
	X2.5	Taxpayer technology readiness	
Use of E-Filing (Y)	Y1.1	Desire to use e-filing	(Wibowo, 2008; Dharma & Noviari, 2016)
	Y1.2	Help at work	
	Y1.3	Perception of ease of use of e-filing	
	Y1.4	Satisfaction using e-filing	

## Data Analysis and Discussion

### Data Analysis

The first step in analyzing the research data is descriptive statistical analysis. Descriptive statistics are used to find the mean (mean) and standard deviation, maximum and minimum variables of Security and Confidentiality, Readiness of Information Technology, and Use of E-Filing. The results of descriptive statistical analysis can be seen in table 2.

**Table 2. Descriptive Statistical Test Results**

	N	Minimum	Maximum	Mean	Std. Deviation
Security and Confidentiality	100	4.00	5.00	4.5660	.36188
Information Technology Readiness	100	3.40	5.00	4.4980	.41438
Use of E-Filing	100	3.50	5.00	4.3000	.32760
Valid N (listwise)	100				

From the results of the descriptive statistical test in table 2, information is obtained that the Security and Confidentiality variable (X1) has a minimum value of 4, a maximum value of 5, and a mean of 4.566, so that 4.566 is on a value scale indicating the answer choices strongly agree. The standard deviation indicates a deviation of 0.36188 from the average value of the respondents' answers. At the same time, the Information Technology Readiness variable (X2) has a minimum value of 3.4, a maximum value of 5, and a mean of 4.498, so 4.498 is on the value scale, indicating the answer choices. Strongly agree. The standard deviation indicates a deviation of 0.41438 from the average value of the respondent's answers. The variable Use of E-Filing (Y) has a minimum value of 3.5, a maximum value of 5, and a mean of 4.3, so 4.3 is on the value scale. Indicating the answer choices strongly agree. The standard deviation indicates a deviation of 0.3276 from the average value of the respondents' answers.

The second stage is the research data instrument test which consists of validity and reliability tests. The instrument is said to be good if the research instrument meets the main requirements, namely valid (sahih) and reliable (reliable). The validity test was carried out by testing the correlation between item scores and the total score of each variable, using Pearson correlation. Question items are valid if the significance level is below 0.05.

**Table 3. Validity and Reliability Test Results**

Variable	Instrument	Pearson Correlation	Sig (2-Tailed)	Cronbach's Alpha	Info
Security and Confidentiality	X1.1	0,553**	0,000	0,813	Valid dan reliable
	X1.2	0,846**	0,000		Valid dan reliable

(X1)	X1.3	0,881**	0,000		Valid dan reliable
	X1.4	0,828**	0,000		Valid dan reliable
	X1.5	0,662*	0,000		Valid dan reliable
Information Technology Readiness (X2)	X2.1	0,773**	0,000	0,838	Valid dan reliable
	X2.2	0,648**	0,000		Valid dan reliable
	X2.3	0,834**	0,000		Valid dan reliable
	X2.4	0,859**	0,000		Valid dan reliable
	X2.5	0,771**	0,000		Valid dan reliable
Use of E-Filing (Y)	Y1.1	0,712**	0,000	0,752	Valid dan reliable
	Y1.2	0,816**	0,000		Valid dan reliable
	Y1.3	0,818**	0,000		Valid dan reliable
	Y1.4	0,729**	0,000		Valid dan reliable

Based on table 3, it is known that the variables of Security and Confidentiality, Readiness of Information Technology, and Use of E-Filing have a significant value of less than 0.05, so it can be concluded that all of the questions in this study are valid. Meanwhile, the reliability test results showed that all variables had Cronbach's alpha values greater than 0.6. This shows that the question items in this study are reliable.

The third stage is the classical assumption test, which consists of a data normality test to determine whether errors in a regression model result from this study. The Normal PP Plot of Regression Standardized Residual graph was used to test the normality of the data. Based on Figure 2, it can be seen that the dots spread around the diagonal line, and the direction of the spread follows the direction of the diagonal line. This shows that the regression model is feasible because it fulfills the normality assumption.

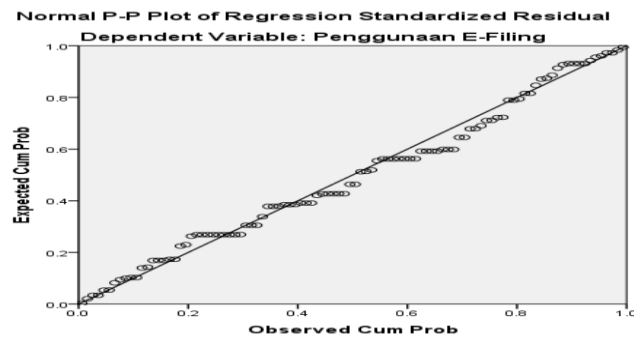


Figure 2. Normality Test Results

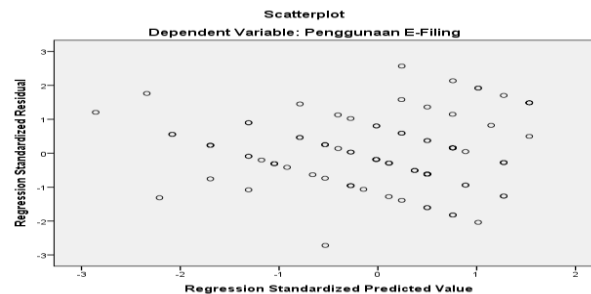


Figure 3. Heteroscedasticity Test Results

The heteroscedasticity test aims to see whether there is an inequality of variance in the residuals from one observation to another. Based on Figure 3, the scatterplot graph shows that the data is spread



on the Y-axis and does not form a clear pattern in the data distribution. This shows that there is no heteroscedasticity in the regression model. Hence, the regression model is feasible to use to predict the use of E-Filing with variables that affect it, namely Security and Confidentiality and Information Technology Readiness.

Furthermore, the multicollinearity test aims to see whether or not there is a high correlation between the independent variables in a multiple linear regression model. To test, multicollinearity can be seen from the tolerance value and the VIF (Variance Inflation Factor) value. If the VIF value is not more than ten and the tolerance value is not less than 0.1, then the model can be considered free from multicollinearity (Sunjoyo, et al., 2013). The results of the multicollinearity test can be seen in table 4.

**Table 4. Multicollinearity Test Results**  
Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Security and Confidentiality	.966	1.035
	Information Technology Readiness	.966	1.035

a. Dependent Variable: Use of E-Filing

**Table 5. Linearity Test Results**

Uraian	F Value Count	Deviation from Linearity Sig	Info
Use of E-Filing * Security and Confidentiality	1,612	0,178	Linear
Use of E-Filing * Information Technology Readiness	1,805	0,096	Linear

Based on table 4, the variables of Security and Confidentiality and Information Technology Readiness have a tolerance value above 0.1 and VIF less than 10. This means that in the regression equation model, there are no symptoms of multicollinearity, so the data can be used in this study. Furthermore, the linearity test is used to confirm whether the linearity between the two variables identified in theory is by the existing observations. The basis for the decision is that if the significance value of Deviation from Linearity is more significant than 0.05, it can be concluded that there is a significant linear relationship between the predictor variable (X) and the criterion variable (Y). Based on table 5, it can be seen that the variables of Security and Confidentiality and Information Technology Readiness have a Deviation from a Linearity value of significance greater than 0.05, so there is a significant linear relationship between the Security and Confidentiality variables and the variable using e-filing, the Technology Readiness variable. Information with e-filing usage variables.

After the results of the classical assumption, tests are carried out, and the overall results show that the regression model meets the classical assumptions; the fourth step is to evaluate and interpret the multiple regression model.

**Table 6. Regression Equation Model**  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.207	.390		3.099	.003
	Security and Confidentiality	.274	.071	.303	3.837	.000
	Information Technology Readiness	.410	.062	.518	6.570	.000

a. Dependent Variable: Use of E-Filing

Based on table 6, the regression equation formed in this regression test is:

$$Y = 1.207 + 0.274 X_1 + 0.410 X_2$$

The model can be interpreted that the constant value is 1.207. This indicates that if the independent variable (Security and Confidentiality and Information Technology Readiness) is constant (0), then the value of the dependent variable (use of e-filing) is 1.207 units, while the regression coefficient value of Security and Confidentiality (b1) is 0.274 and is positive. The better the perception of Security and Confidentiality from e-filing, the use of E-Filing will increase, and the regression coefficient value of Information Technology Readiness (b2) is 0.410 and is positive. The higher the level of Information Technology Readiness of the e-filing system, the higher the level of use of E-Filing by taxpayers. Furthermore, the coefficient of determination test aims to determine how much the independent variable can explain the ability of the dependent variable. The test results can be seen in table 7.

**Table 7. R<sup>2</sup> Test Results**  
Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.646 <sup>a</sup>	.418	.406	.25259

a. Predictors: (Constant), Information Technology Readiness, Security and Confidentiality

b. Dependent Variable: Use of E-Filing

**Table 8. Partial Test Results (t Test)**  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.207	.390		3.099	.003
	Security and Confidentiality	.274	.071	.303	3.837	.000
	Information Technology Readiness	.410	.062	.518	6.570	.000

a. Dependent Variable: Use of E-Filing

From table 7, there is an R number of 0.646, which indicates that the relationship between the use of E-Filing and the two independent variables is vital because it is close to a muscular definition whose number is above 0.6. At the same time, the R square value of 0.418 or 41.8% shows that the variable of E-Filing Use can be explained by the Security and Confidentiality variable and Information Technology Readiness of 41.8%. In comparison, the remaining 58.2% can be explained by other variables that are not included in this research.

A partial test is used to see the effect of each independent variable on the dependent variable. Testing is done by t-test, namely by looking at the significance value of the t-count. If the significance value of t arithmetic  $< 0.05$ , it can be said that the independent variable influences the dependent variable. Testing the first hypothesis (H1) in table 8 shows that the Security and Confidentiality variable has a significant level of 0.000, which is smaller than 0.05. The t-value of +3.837 indicates that the effect given is positive on the dependent variable. This means that H1 is accepted, so it can be said that Security and Confidentiality have a significant effect on the Use of E-Filing. Moreover, testing the second hypothesis (H2) shows that the Information Technology Readiness variable has a significant level of 0.000, which is smaller than 0.05. The t value, +6.570, indicates that the effect given is positive on the dependent variable. This means that H2 is accepted, so it can be said that Information Technology Readiness significantly affects the use of E-Filing.

### ***Discussion***

The results indicate that security and confidentiality have a positive and statistically significant effect on the use of electronic filing; this means that the greater the security and confidentiality, the greater the use. If user data can be stored securely, the likelihood of other parties misusing system user data will be reduced. The security aspect of this e-filing system is also demonstrated by the availability of usernames and passwords for taxpayers who have registered to submit Notification Letters (SPT) online. Digital certificates can also be used as data protection for Notification Letters (SPT) by encrypting (randomizing) them so that only a particular system can read them. Taxpayers positively perceive security and privacy; therefore, they will be interested in or encouraged to use e-filing because they are at ease. This assurance of security and privacy can be evaluated based on how taxpayers view the information system. This relates to the issue of security and confidentiality in the community, which is the primary concern of information system users. These factors may influence an individual's perception of the security and confidentiality of an information system. Taxpayers determine whether an information system is secure and its data are confidential based on its security and confidentiality. From the statements provided to the respondents, it can be seen that according to the statement items, the majority of respondents strongly agreed, and the minority assessed agreed. Indicators of trust in confidentiality guarantees are the most influential in forming security and confidentiality variables, whereas indicators of user risk to hackers contribute only a minor proportion. This research is based on the TAM theory (Technology Acceptance Model). TAM is one of the behavioral models of information technology usage described in the literature on management information systems (Dishaw & Strong, 1999; Desmayanti & Zulaikha, 2012). This model provides a theoretical foundation for investigating the factors that explain software utilization and their relationship to user performance.

TAM is developed based on perceptions of the benefits and ease of use of information technology, focusing on user attitudes toward the use of information technology. When taxpayers understand the security and confidentiality of e-filing transactions, e-filing is an electronic SPT submission service for individuals and entities via the internet on the Directorate General of Taxes website or application service providers to the Tax Office; they will pay taxes obediently. Following Task Technology Fit (TTF), it describes the impact technology has on assisting individuals with their tasks. Directly, this theory asserts that technology has a positive effect on individual performance and can be used if the capabilities of the technology match the tasks that the user must produce; the success of a company's information system

depends on the implementation of the system, the user-friendliness of the system, and the use of technology. This study is conducted by Ekamaulana (2016), who concludes that security and confidentiality have a positive effect on individual taxpayers' interest in e-filing. To convince taxpayers to use e-filing, the security and confidentiality of each taxpayer's data are essential. Rusli (2015) found that perceptions of security and confidentiality influence electronic filing to some extent.

The results indicate that the readiness of information technology has a positive and significant effect on the use of e-filing; that is, the greater the perception of the readiness of information technology in accessing the e-filing system, the greater the use of e-filing. If the taxpayer is receptive to new technology, he has no qualms about filing his taxes electronically and receiving an update to the tax system, namely e-filing. External readiness refers to the readiness of information technology. How prepared are its features to support a system's efficient operation? (e-filing). The statements provided to respondents indicate that according to the statement items used, the majority of respondents assessed the statement as strongly agreeing and at least one responded as disagreeing. The indicator of internet dependability dominates the formation of the information technology readiness variable. The indicator of taxpayer technology readiness contributes marginally to the information technology readiness variable. This research is based on the TAM theory (Technology Acceptance Model). TAM is one of the behavioral models of information technology usage described in the literature on management information systems (Dishaw & Strong, 1999; Desmayanti & Zulaikha, 2012). This model provides a theoretical foundation for investigating the factors that explain software utilization and their relationship to user performance. TAM is developed based on perceptions of the benefits and ease of use of information technology, with a focus on user attitudes toward the use of information technology. When the taxpayer knows the speed of the e-filing transaction, where e-filing is an electronic SPT submission service for both individuals and entities via the internet on the website of the Directorate General of Taxes or application service providers to the Tax Office utilizing the internet, taxpayers do not need to submit paper copies of their tax returns. It is time-consuming to submit the SPT. In accordance with Task Technology Fit (TTF), this model suggests that performance will improve when technology provides the appropriate features and support for tasks. Consequently, Task Technology Fit (TTF) is used in this study to influence individuals' adoption of information technology. TTF is one of the factors that can increase a person's sense of safety during an activity. In question is the use of the electronic filing system. This study is consistent with Wibisono's (2014) findings that the readiness of information technology influences Surabaya taxpayers' interest in e-filing. This indicates that if the level of readiness of taxpayers' information technology increases, so will their desire to use e-filing. In his research, Desmayanti (2012) also demonstrated that the readiness of taxpayers' information technology has a significant positive effect on the intensity of e-filing behavior.

## Conclusion

This study concludes that the Security and Confidentiality variable has a positive and significant effect on the use of the e-filing system, i.e., the greater the security and confidentiality, the greater the use of e-filing. Similarly, the Information Technology Readiness variable has a positive and significant influence on the use of the e-filing system; that is, the greater the perception of information technology readiness in accessing the e-filing system, the greater the use of e-filing. On the security and confidentiality

variables, the lowest indicator is the user's vulnerability to hackers, according to the suggestions that can be made based on the findings of this study. Tax authorities should implement a high level of security in their e-filing application so that malicious parties cannot exploit existing loopholes or bugs to retrieve user/taxpayer information. Secondly, the lowest indicator for the variable of taxpayer technology readiness is taxpayer technology readiness. Not all taxpayers have access to qualified technicians to utilize e-filing software. We recommend that the tax authorities provide or develop an application, such as SMS Filing, that is compatible with all devices. Moreover thirdly, tax officers can regulate reporting by taxpayers more strictly when tax officers make new rules regarding reporting schedules, such as dividing based on NPWP or providing serial numbers and reporting dates, so taxpayers do not become accustomed to reporting SPT at the end of the reporting date. (deadline) repeatedly, which causes the speed to decrease on the day taxpayers submit their SPT jointly.

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