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PERCEPTIONS OF FUNCTIONAL TAX ADVISORS ON ARTIFICIAL INTELLIGENCE-BASED APPLICATIONS IN THE CONTEXT OF PERFORMANCE IMPROVEMENT EFFORTS

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Abstract
This study aims to analyze the influence of perceived usefulness and perceived ease of use of Artificial Intelligence (AI)-based applications on the willingness of functional tax instructors to use these AI-based applications. The data used in this study are primary data from questionnaire surveys distributed to functional tax extension officers from all Regional Officesof the Directorate General of Taxes from October to December 2023. In addition, this study also uses secondary data sourced from regulatory documents and other data related to the performance of tax extension officers from the Directorate General of Taxes. Data from 104 respondents were analyzed using multiple linear regression. This study concludes that the perceived usefulness and perceived ease of use of AI-based applications have a positive and significant effect on the willingness of Functional Tax Instructors to use AI-based applications. Functional extension workers need to continue to try to work side by side with technology so that work becomes faster and easier. With the help of AI technology, it is not impossible that the implementation of taxation counseling can be partially delegated to technological assistance so that tax education can be more massive and comprehensive.
Keywords: Artificial Intelligence, Perceived Ease of Use, Perceived Usefulness, Tax, Tax Counsellor

INTRODUCTION

Taxation counseling is one of the important fields in the context of tax education to the public. The existence of functional extension is one of the concrete steps to fulfill Directorate General of Taxes (DGT)'s need to increase the understanding of taxpayers and/or the public regarding their tax rights and/or obligations. However, based on the results of the study Tim Staf Ahli Pengawasan Pajak Kemenkeu (2023), it is stated that the decrease in the number of extension activities and the percentage of effectiveness of education and outreach activities in 2021 indicates that the Tax Extension Functional Duties and Functions have not run as expected. This is also evidenced by the data from the Material for Proposals for Assessment and Determination of Credit Score which states that most of the functional extension work is still struggling to complete tax administration, not in the realm of taxation counseling. Meanwhile, the Main Performance Indicators of Functional Extension Officers prioritize the completion of effective counseling. Seeing this condition, it is necessary to do something else so that the work of extension workers in educating the public can run better and more efficiently.

As is known, the era of artificial intelligence (AI) has changed various paradigms of people's lives. The use of various AI-based applications has made it easier to carry out work in various fields such as education, various business activities (marketing, production, and logistics), banking, various public services, and so on. Artificial intelligence has been used in many countries to assist tax administration under the title of tax virtual assistant. Collosa & Vasco (2023) mentioned that there are various kinds of virtual assistants used in various countries including 'VEROBOT' in Finland which provides all information related to business taxes and labor income in the country. Then there is 'CHARLIE' from Canada which was launched in March 2020 to answer taxpayer questions, especially for making annual tax returns.

The sophistication of the AI-based application is certainly expected to help the efforts of the Functional Tax Advisor to improve its performance. Efforts are reflected in the intention to use (interest in using) various AI-based applications to complete the tasks, principal, and

functions of the Functional Extension Worker more effectively and efficiently so that performance can be improved. How much the intention to use is, of course, is greatly influenced by the Functional Instructor's perception of the AI technology itself (Ariftama, 2017). Technology Acceptance Model (TAM), which was designed by Davis (1989) to predict the use of a technology. The TAM model itself uses two independent variables, namely perceived usefulness and perceived ease of use.

This study aims to find out more about the intention to use the use of AI-based applications as an effort to improve performance. Given that the intention to use itself is strongly influenced by perception, this research is focused on testing the hypothesis regarding Functional Perceptions of Tax Instructors on Artificial Intelligence-Based Applications in the Context of Performance Improvement Efforts. The objectives to be researched in this study are as follows: (a) Knowing the effect of perceived usefulness of artificial intelligence-based applications on the willingness of Functional Tax Advisors to use these applications; (b) Knowing the effect of perceived ease of artificial intelligence-based applications on the willingness of Functional Tax Advisors to use these applications.

LITERATURE REVIEWS

Artificial Intelligence

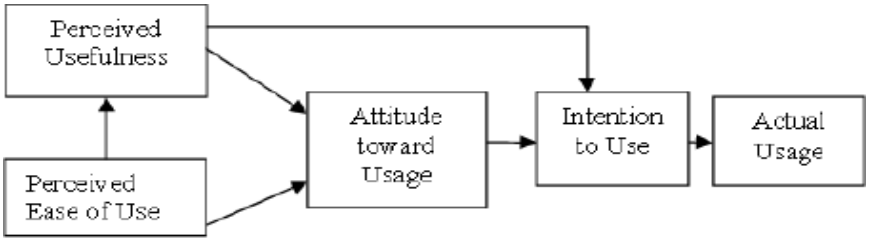
Based on digital transformation artificial intelligence (AI) is a programming language that mimics human intelligence in terms of thinking, decision-making and productivity. Artificial intelligence allows computers and machines to mimic the problem-solving and decision-making abilities of the human mind. AI allows machines to think and make decisions on their own. There are basically two types of AI, one is weak AI and the other is strong AI. Weak AI is also known as narrow AI which means narrow artificial intelligence, where the AI is made to perform certain specific tasks with focus and training. AI recreates the mind inside the machine and develops technology that performs tasks related to the human mind. The development of technology has made AI which was once only a tool for communication now capable of becoming a communicator. As ChatGPT is currently doing, anything can be asked to ChatGPT and ChatGPT will reply with language structured like human thought. Of course, this will create conveniences that must be captured by humans.

There are 2 (two) types of AI categories, namely Weak AI and Strong AI. If Weak AI is only focused on doing one job, such as Siri or Google Assistant while Strong AI can perform commands that are similar to human thinking. Strong AI can execute commands that are similar to humans. Examples of Strong AI include cars with autopilot features such as Tesla or hospital operating theatres that can perform surgery automatically. Various kinds of AI applications can now help make human work easier. One of them is ChatGPT. Benjamin Alarie & Predicts (2023) suggests that ChatGPT is a Chatbot made to answer questions and perform writing tasks in human language. The existence of artificial intelligence in tax administration is certainly a possibility that gives positive hope in the future. Artificial intelligence has been used in many countries to assist tax administration under the title of tax virtual assistant. Collosa & Vasco (2023) mentioned that there are various kinds of virtual assistants used in various countries including ‘VEROBOT’ in Finland which provides all information related to business taxes and labour income in the country. Then there is ‘CHARLIE’ from Canada which was launched in March 2020 to answer taxpayer questions, especially for making tax returns. During the first year, he answered 5 million questions.

Ariftama (2017) states that the Technology Acceptance Model (TAM) is a method used to predict and explain the use of technology that affects the use of technology in the work of individual users. This theory was first introduced by Davis (1989). This theory is a development of the Theory of Reasoned Action or TRA by Ajzen and Fishbein in 1980. Davis (1989) states

that TAM is a model used to predict user acceptance of technology based on two variables, namely perceived usefulness and perceived ease of use. Perceived usefulness is defined as the level of user confidence that by using an item, it will be able to improve the user's performance. Meanwhile, perceived ease of use is defined as the level of user confidence that the system can be used easily and can be learnt by yourself.

Figure 1 Technology Acceptance Model by Davis



Source: Journal 'A Technology Acceptance Model for Empirically Testing New-End User Information Systems: Theory and Results,' (Davis F., 1989)

Perceived ease of use is a major factor influencing individual acceptance of information technology systems. Perceived usefulness and perceived ease of use have an influence on behavioral interest. Technology users will have an interest in using technology (behavioral interest) if they feel the technology system has benefits and is easy to use.

The acceptance of users or users of information technology is part of the research on the use of information technology because before it is used and its success is known, it is first ascertained about the acceptance or rejection of the use of information technology. User acceptance of information technology is closely related to a variety of user problems and the potential rewards received if information technology is applied in user activities related to taxation activities.

TAM describes two factors that dominantly influence technology integration. The first factor is perceived usefulness, while the second factor is perceived ease of use. TAM in this study is used as the basis for taking variables, namely that perceptions of usefulness and perceived ease of use affect the attitude towards the behavior of individuals in the use of Information Technology, which in turn will determine the behavior of these individuals whether to use information technology.

Perception Theory

Perception theory is a field in psychology that studies how individuals process and understand information received through the five senses. It attempts to explain how individuals form their interpretations of the world around them, how their perceptions are influenced by previous experiences and beliefs, and how perceptions can affect behavior and decision-making. Some theories of perception include:

Gestalt Theory

This theory emphasizes that humans tend to organize the sensory information received into a meaningful pattern or shape. Principles such as similarity, proximity, continuity, and closure are used to explain how we group information into a unified whole.

Selective Theory

This theory states that individuals have limitations in information processing, so they tend to select and attend to only a small portion of the available information. Factors such as attention, motivation, and individual goals play an important role in determining what is selected for attention and ignored.

Schema Formation Theory

A schema is a cognitive structure consisting of pre-existing knowledge, beliefs, and expectations. This theory states that perception is influenced by the schemas that individuals

have. Schemas help us organize and interpret new information based on existing knowledge.

Attribution Theory

This theory examines how individuals provide explanations for the behavior of others or themselves. Attribution theory states that individuals tend to look for causes behind the behavior, both internal (such as attributions to personality or individual characteristics) and external (such as attributions to the situation or environment).

Perceptual Constancy Theory

Perceptual constancy is our ability to perceive objects in a constant shape and size even though they look different under different observation conditions. This theory describes how we can maintain consistent perception despite changes in the physical stimulus.

Functional Extension Counsellor

Based on Kementerian Keuangan RI (2021), Fungsional Extension Counsellor or Tax Counselors, are civil servants who are given full duties, responsibilities, authorities, and rights by authorised officials to conduct taxation counseling. The Tax Counselor is positioned as a functional technical implementer in the field of Counselling at the Ministry of Finance. Functional Position of Tax Counselor is a functional position of expertise category with position levels consisting of 1) First Expert Tax Counselor; 2) Junior Expert Tax Counselor; and 3) Associate Expert Tax Counselor.

Meanwhile, the task of the Functional Position of Tax Counselor is to carry out extension activities and development of extension in the field of taxation, which consists of: a. active direct extension; b. passive direct extension; c. one-way indirect extension; d. two-way indirect extension; e. indirect extension through contact centers and Tax Administration Settlement; f. extension through third parties; and g. preparation of extension development recommendations.

Tax Counselling

A tax counselling is a variety of efforts made to convey various tax information in the hope that there is an increase in knowledge, skills, and positive attitudes of the community towards taxes that encourage increased fulfillment of tax obligations (Direktorat Jederal Pajak, 2011). Four indicators of good tax counseling; (1) the target community that is socialized and right on target, (2) whether or not there is an adequate response, (3) the spread of socialization that reaches the target, (4). the socialized target knows, understands, and or follows the rules set out in the policy (Herdiana, 2018).

METHODS

This study uses a descriptive analysis method with a quantitative approach. As stated by Sugiyono (2018) that descriptive research is research that tries to describe a symptom, event and event that occurs at the present time where the researcher tries to photograph the events and events that are the center of attention to then be described as they are. Carried out by taking steps to collect, classify and analyze or process data, and make conclusions and reports with the main objective of making a description of a situation objectively in a description.

Meanwhile, what is meant by a quantitative approach is an approach used in research by measuring indicators of research variables so that an overview is obtained between these variables. The purpose of the quantitative approach according to Mukhid (2021) is to measure the dimensions to be studied. The use of quantitative descriptive methods is aligned with research variables that focus on actual problems and phenomena that are happening at the present time with the form of research results in the form of numbers that have meaning. The purpose of descriptive research with this quantitative approach is to explain a situation to be studied with the support of literature studies so as to further strengthen the researcher's analysis in making a conclusion, where the research results obtained from the calculation of the research

variable indicators are then presented in writing by the author.

The data sources used are divided into two according to (Balaka, 2022).

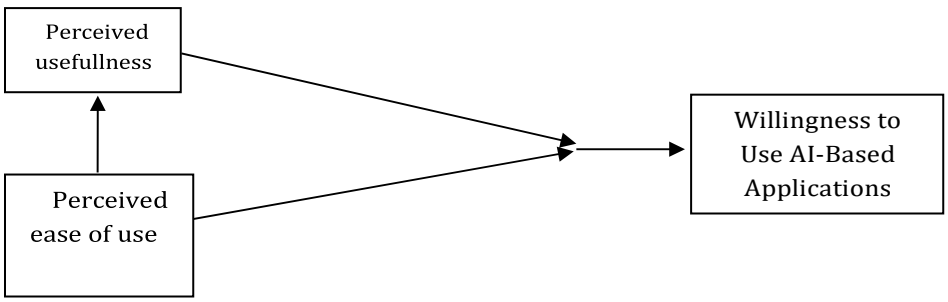
Primary Data

Data was sourced from questionnaire surveys to tax instructors. The survey method is a primary data collection method by asking questions to individual respondents (Balaka, 2022). Questionnaires aim to obtain primary data needed for analysis purposes related to the object under study.(Balaka, 2022) and (Tim Staf Ahli Pengawasan Pajak Kemenkeu, 2023) state: 'Questionnaires have the advantage of containing effective and efficient information by the research objectives'.

Primary data uses responses from functional tax instructors from all regional offices in the DGT. The survey was conducted online with a non-probability sampling method with convenience sampling, the questionnaire was sent to the Whatsapp Functional Extension group with a duration of one month. Balaka (2022) states that the non-probability sampling procedure explains that the researcher chooses or takes a sample from a population whose information is unknown, namely without a sampling frame. The non-probability sampling technique used is convenience sampling. The convenience sampling technique is a sample selection technique when the researcher does not have data about the population in the form of a sampling frame and the researcher then selects a sample based on the principle of convenience in taking or selecting a sample. So in the end, 104 functional extension workers filled out the survey and became the primary data in this study.

Primary data in the questionnaire uses a Likert scale. The Likert scale is in the form of five types of answers that must be chosen by respondents, namely strongly disagree (1), disagree (2), neutral (3), agree (4), and strongly agree (5). The semantic differential scale is in the form of answers on a continuum line with the most positive answers located on the right side of the line and the most negative answers located on the left side of the line. Ghozali (2013) explains that 'Variables measured by interval and ratio scales are called metric variables. Statistical tests that are suitable for this type of scale measurement are all statistical tests'. The formation of the variables to be seen is as shown below. Based on Davis et al. (2024), the variables used in this model follow the Technology Acceptance Model (TAM) theory with the independent variables being perceived usefulness and perceived ease, while the dependent variable is willingness to use AI-based applications.

Figure 2. Model construction



Source: author's processed

The use of AI technology that the functional extension workers were asked about here is GPT Chat, Canva. Bookkeeping Application (AkuntansiUKM), Capcut, Leonardo, Bingchat, Hugging face, Soundoftext.

If the extension worker has used or would like to use one of these AI technologies, it is fulfilled.

Table 1. Variables and Indicators

No	Variable	Indicator
1	Perceived usefullness	Performance Improvement Increased Productivity Speeding up work Usefulness of material produced
2	Perceived ease of use	Ease of use of technology Proficiency in using technology Ease of extension using technology Extension proficiency using technology
3	Willingness to Use AI-Based Applications	willing to try willing to use

After reliability and validity analysis, the data was then analysed using multiple linear regression with the following model:

$$AI = C + \alpha PK + \beta PM + \varepsilon$$

Where:

AI is the willingness to use AI-based applications
PK is the perceived usefulness of AI-based applications
PM is the perceived ease of use of AI-based applications

Secondary Data

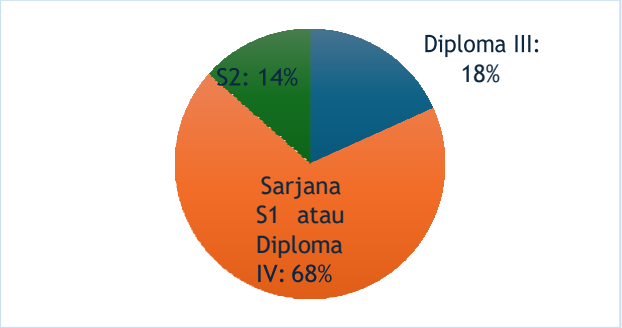
Secondary data is obtained from the DGT (Directorate General of Taxes), to complement the primary data that has been obtained, namely related to the performance of tax instructors in 2022 both from the annual report and LAKIP DGT.

RESULTS AND DISCUSSION

Based on the questionnaire distributed to work units in 22 DGT Regional Offices throughout Indonesia and the Directorate of Counselling, Services, and Public Relations of the DGT Head Office, 104 respondents were obtained. The respondents consisted of 54 Functional Tax Instructors or 52% of the total respondents and 50 Functional Tax Assistant Instructors or 48% of the total respondents with a gender distribution of 44% female and 56% male. Based on this data, it is known that there is a balance of respondents both in terms of gender and position held so it is expected to increase the objectivity of filling out the questionnaire when viewed in terms of position and gender.

Regarding the distribution of education levels, 68% of respondents have the latest educational background of Bachelor Strata I (S1) or Diploma IV. 18% have a background of education Diploma III, and 14% were respondents with a master's degree.

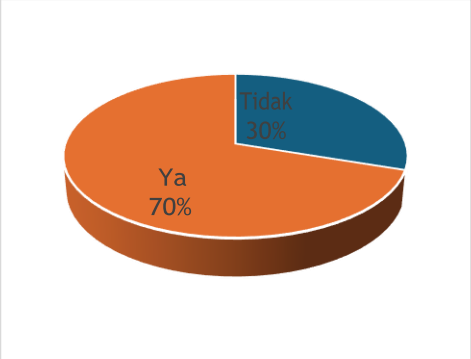
Figure 3 Education Level of Functional Extension Workers



Source: Processed Data

Furthermore, in terms of position history before becoming Functional Tax Assistant and Functional Tax Counselor, 60% of respondents were Account Representatives (AR) and the other 40% were treasurers, section heads, state tax bailiffs, executors, and functional assistant instructors. The large number of ARs who become Functional Tax Assistant and Functional Tax Counselor is inseparable from the DGT policy that requires all ARs in the Supervision and Consultation I section to take the competency exam for the appointment of these functional positions. Regarding the frequency of counselling and consultation activities to taxpayers, based on the survey results, most respondents answered that there are counselling and consultation activities every day. Counselling activities can be said to be carried out every day because the provision of consultation to taxpayers both in the form of Helpdesk in the work unit and indirect consultation (via WhatsApp) is considered as a form of providing tax counselling. Therefore, the survey results regarding the frequency of counselling activities and the frequency of consultation activities that both state that these activities occur every day are considered mutually relevant.

Figure 4 Knowledge level of AI-based applications



Jabatan Sekarang	Pengetahuan AI		
	Tidak	Ya	Total
Fungsional Asisten ..	14	36	50
Fungsional Penyulub..	17	37	54
Total	31	73	104

Jenis Kelamin	Pengetahuan AI		
	Tidak	Ya	Total
Laki-laki	15	43	58
Perempuan	16	30	46
Total	31	73	104

Source: Processed Data

Based on the survey results on the level of knowledge about AI among Functional Tax Instructors and Functional Tax Assistant Instructors, based on Figure 4, it is known that 70% of respondents already know about AI technology and the rest do not. Furthermore, it is known that 34% of respondents know about AI from the results of independent exploration and 23% of respondents know about AI from friends or relatives.

38% of Functional Tax Instructors and Functional Tax Assistant Instructors who already know about AI use AI applications to design or create presentation materials, 37% use AI applications to create content (videos, photos, etc.), and 10% utilize AI to prepare materials/writing. This is in line with the main task of a Functional Tax Counselor and Functional Assistant Tax Counselor to provide tax counseling to the public. Thus, most AI-based applications are currently used to support the planning and preparation of tax counseling

activities.

Regarding the aspect of ease of work, most respondents have found it easy to use AI-based applications in carrying out their duties as functional tax extension agents and functional tax extension assistants. Therefore, 89% of respondents stated that they would recommend the use of AI-based applications to others.

After testing the classical regression assumptions, namely normality, autocorrelation, multicollinearity and heteroscedasticity tests, the regression test results from 104 respondents were obtained as follows:

Figure 5 Multiple Linear Regression Results

Source	SS	df	MS		
Model	303.892938	2	151.946469	Number of obs	= 104
Residual	424.260908	101	4.20060305	F(2, 101)	= 36.17
Total	728.153846	103	7.06945482	Prob > F	= 0.0000
				R-squared	= 0.4173
				Adj R-squared	= 0.4058
				Root MSE	= 2.0495

Kesediaan	Coef.	Std. Err.	t	P>|t|	[95% Conf.	Interval]
PersepsiKegunaan	.2685509	.1100523	2.44	0.016	.0502367	.486865
PersepsiKemudahan	.4025257	.1129012	3.57	0.001	.1785602	.6264913
_cons	4.840393	1.025203	4.72	0.000	2.806666	6.87412

Source: Processed Data

Based on the multiple linear regression results that have been carried out, the regression model is obtained as follows:

$$AI = 4.84 + 0.27PK + 0.4PM + \varepsilon$$

In the model, based on the p-value, it is statistically significant by looking at Prob>F=0.000 less than the alpha value of 0.05. With an Adj R-squared value of 41%, it means that the model can describe all variables by 41%.

Based on the results of data processing, the willingness of functional extension workers to use artificial intelligence-based applications without being influenced by other factors is 4.84. The perceived usefulness of AI-based applications has a positive and significant effect on the willingness of functional extension workers to use AI-based applications. In this case, each addition of one point of perceived usefulness affects 0.27 increase in the willingness of functional extension workers to use artificial intelligence-based applications. These results corroborate the findings of Fathema et al., (2015) that perceived usefulness affects user attitudes towards using useful technology, so users can develop a positive attitude towards the technology. Alharbi & Drew (2014) also states that perceived usefulness increases the level of positivity towards use, will affect behavioural attitudes to use. Fecira & Abdullah (2020) found that perceived usefulness affects respondents' decisions to use existing systems.

In addition to perceived usefulness, perceived ease of use also has a positive effect on the willingness of functional extension workers to use AI-based applications. Every 1 (one) increase in perceived ease will affect a 0.4 increase in willingness to use AI. This means that the easier it is to use AI-based applications, the more functional extension agents and functional tax extension assistants will tend to use existing AI. The results of this study agree with Sigit & Aini (2022) who found a significant relationship between perceived ease of use and willingness to use the system. Nuranda (2024) also found that perceived ease of use has a positive effect on intention to use the system. In Jordania Almahamid et al. (2005) found that there is a significant positive relationship between perceived ease of use and intention to use e-government for gathering informatioan and conducting transaction. This is also in line with responses from respondents who have not used AI. Those who have not used AI technology in completing their work are mostly due to the difficulty of adapting to technology, not understanding the use of

applications, and feeling that so far the work can still be done without using AI applications

CONCLUSIONS

Based on the results of data processing, it is known that the willingness of functional extension workers to use artificial intelligence-based applications without being influenced by other factors is 4.84. Based on the results of the analysis and discussion, it is also known that the perceived usefulness of AI-based applications has a positive and significant effect on the willingness of functional extension workers and functional extension assistants to use AI-based applications. Each addition of one point of perceived usefulness affects 0.27 increase in the willingness of functional tax extension workers to use artificial intelligence-based applications.

In addition to perceived usefulness, perceived convenience also has a positive and significant effect on the willingness of functional tax instructors to use AI-based applications. In this case, every 1 (one) addition of perceived convenience affects 0.4 willingness to use AI. This means that if AI-based applications are easier to use, people will tend to use these applications.

Furthermore, this study suggests that Functional extension workers need to continue to try to work side by side with technology so that work becomes faster and easier. With the help of AI technology, it is not impossible that the implementation of taxation counselling can be partially delegated to technological assistance so that tax education can be more massive and comprehensive.

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