EFFECTIVENESS OF TAX RETURN REPORTING VIA THE e-FILLING APPLICATION

Andri Marfiana 1); Rahayu Kusumawati 2)

1) andri.marfiana@pknstan.ac.id, Politeknik Keuangan Negara STAN
2) rahayu.kusumawati@pknstan.ac.id, Politeknik Keuangan Negara STAN

Abstract
This study aims to determine the impact of e-Filling on the effectiveness of Tax Return reporting using the D&M IS Success Model. The research subjects are the academic community in the PKN STAN environment who work independently in the Jakarta area and its surroundings. This group was chosen because they are considered to understand the use of e-Filling reporting applications as academics, but some of them still experience difficulties when filling it out. This research uses primary data consisting of 58 responses that have been collected. Data analysis uses the Partial Least Square (PLS) model with Structural Equation Modelling (SEM) methods. The test results indicate that Information Quality, System Quality, and Intention to Use have a significant positive effect on the Net Benefit of the e-Filling System. Additionally, Intention to Use successfully mediates the impact of Information Quality and System Quality on the Net Benefit significantly. The implication for the government is to continue updating the e-Filling system by considering the factors of information quality and system quality and striving to socialize the use of e-Filling to the public.

Keywords: e-Filling, Tax Compliance, Tax Report, Tax Return

INTRODUCTION
The primary task of the Directorate General of Taxes (DGT) is to collect tax revenues for state financing. The following are the tax revenue achievements from 2018-2022:

Figure 1 Tax Revenue Realization Data (In Bilyon Rupiah)

Source: DGT’s Annual Performance Report (2018-2022)

Based on Figure 1, over the past five years, DGT’s tax revenue achievement mostly fell short, as seen in 2018, 2019, and 2020, with tax revenue achievement percentages of 92.4%, 84.4%, and 89.3%, respectively. This is due to various factors, one of which is the lack of taxpayer supervision based on the database. To achieve the targets, one of the efforts made by DGT is improving the database and increasing supervision of taxpayers. However, tax revenue realization began to show better results in 2021 and 2022. This can be seen in Figure 1, where the revenue achievements for those two years were 104% and 115.6%, respectively. This improvement is attributed to target adjustments due to the COVID-19 pandemic.

Supervision based on the database is carried out by utilizing data from electronic reporting systems. In the context of improving the database, the Directorate General of Taxes (DGT)

1 Source from https://www.pajak.go.id/id/artikel/6-alasan-mengapa-DGT-harus-berubah
2 Source from https://www.pajak.go.id/artikel/pentingnya-exchange-information-bagi-DGT
developed reporting applications through an electronic system, and the first application used was the e-SPT application (Rais & Pinatik, 2015). Over time, this electronic reporting application has undergone changes due to database improvements and considerations for the needs and administrative convenience of taxpayers. Currently, the tax return (TR) reporting application being developed is e-Filling. This is also in line with DGT's Strategic Plan in the DGT Performance Report 2019, which includes tax return submission through e-Filling\(^4\).

Several studies serve as references for us regarding the use of e-Filling, including a study that states that the implementation of e-Filling at the Manado Primary Tax Office saw an increase in users from 2013 to 2015 (Tumuli et al., 2016). Additionally, another study by Hambali (2020) states that the existence of e-Filling greatly helps taxpayers in filling out and reporting taxes, especially during the pandemic. Based on the use of this information system, it is hoped that the compliance level for Annual tax return submission by corporate and individual taxpayers will also increase. Furthermore, the use of e-Filling will improve the quality of the database stored in the DGT database\(^5\). The following data in Figure 2 shows these achievements:

**Figure 2 Level of Compliance in Submitting Annual Tax Returns**

![](image)

Source: DGT’s Annual Performance Report (2018-2022)

Based on the data in Figure 2, we can see that the compliance level for Annual Tax Return submission by corporate and individual taxpayers is relatively high. This can be observed from the overall achievement over five consecutive years, where the realization of the Annual Tax Return submission compliance level was above the set targets. However, there were still targets not met in 2020 and 2021. In 2020, with a target of 80%, taxpayer compliance in submitting Annual Income Tax Return was only 78%. In 2021, with a target of 100%, taxpayer compliance in submitting Annual Income Tax Return was only 99.6%. The high compliance level for Annual Tax Return submission may be due to the ease of reporting Tax Return through the e-Filling application, which provides options such as using forms, with guidance, or by uploading Tax Return.

Through the use of e-Filling, it is expected that taxpayers, as DGT service users, will feel assisted by the ease of using e-Filling as a tax reporting tool. Based on data obtained from DGT's performance reports from 2018 to 2022, it can be seen in following Figure 3.

\(^4\) DGT’s Annual Performance Report 2019
\(^5\) DGT’s Annual Performance Report 2021
It can be seen in Figure 3 that DGT service user satisfaction is above the set targets, except in 2021 where the target and realization of service user satisfaction were the same. Overall, it can be said that DGT service users have a level of satisfaction that exceeds the set targets. However, this still contradicts the research conducted by Hambali (2020), which states that customer satisfaction is not supported by information quality and system quality. This research was conducted on taxpayers who already have a Tax Identification Number (TIN) and have previously used e-Filling.

Previous research on the use of e-Filling for Annual TR reporting with the object being Indonesian Military members found that based on the perception of ease of use, e-Filling has a positive effect on the number of taxpayers using e-Filling, but the perception of usefulness does not affect the use of e-Filling (Tahar et al., 2020). Further research on the use of e-Filling was also conducted with the research object being taxpayers in Manado City, showing that both the perception of ease of use and usefulness have a positive effect on the use of e-Filling (Ponto & Karamoy, 2022). Based on this, we want to look deeper into the use of e-Filling by taxpayers from the perspective of usefulness and ease of use, given that each taxpayer has their own preferences in reporting their TR on e-Filling using forms, with guidance, or by uploading TR.

To measure the success of e-Filling usage by taxpayers, the researchers use the SI success model (DeLone & McLean, 2003). Based on this, this study attempts to see the extent of the effectiveness of compliance of taxpayers in the academic community at the State Financial Polytechnic STAN (PKN STAN) in submitting Annual TR through the e-Filling application. To measure the level of effectiveness, the researchers will use survey data from taxpayers at the State Financial Polytechnic STAN. This is done because the researchers want to know the level of effectiveness from the academic community who should understand taxes. Additionally, the uniqueness of taxpayers in the PKN STAN environment, who are mostly academics, besides their obligations being deducted by the treasurer as civil servants, they also receive other income such as teaching or being trainers elsewhere, thus having income from independent work besides their income as permanent employees. This makes it more interesting and different from previous studies.

Furthermore, in conducting this research, the researchers will use the SI success model by DeLone and McLean (2003). The model used will employ six dimensions: Information Quality, System Quality, Service Quality, Use or Intention to Use, User Satisfaction, and Net Benefit. It is hoped that by conducting this research, the level of effectiveness of Annual TR reporting by taxpayers in the PKN STAN environment through the e-Filling application can be known.
Based on the background problem that has been explained previously, this research investigates the extent of the effectiveness of Annual TR reporting by taxpayers in the PKN STAN environment through the e-Filling application. This research will use the SI success model by DeLone and McLean (2003) to measure the problems that occur. This research aims to measure several variables from the six dimensions of the SI success model by DeLone and McLean (2003), namely: Information Quality, System Quality, Use or Intention to Use, and Net Benefit. Thus, the effectiveness of Annual TR reporting by taxpayers in the PKN STAN environment through the e-Filling application can be seen. This research is expected to benefit DGT in developing the e-Filling application to maximize taxpayer compliance in Annual TR reporting through the e-Filling application.

LITERATURE REVIEW
Definition of Information Systems

Information Systems (IS) are a combination of information technology and the activities of people who use that technology to support operations and management (Bagus Tri, 2020). Information technology (IT), on the other hand, is “a general term for any technology that assists humans in creating, modifying, storing, communicating, and/or disseminating information” (Jie et al., 2023). From these definitions, IS represents a fusion of human resources and IT that supports an organization’s operations and management.

In line with its definition, IS aids organizations in simplifying their operations. The use of IS is prevalent not only in the private sector but also in the public sector (Hall, 2006). Many countries utilize IS to assist in the administration of their government. An example is the implementation of e-Government, which enhances service satisfaction, trust, and public satisfaction (Welch et al., 2004). One such implementation of e-Government in Indonesia is the use of IS by the Directorate General of Taxes (DGT). Several IS are employed by DGT, and this

Overview of e-Filling

According to the Director General of Taxes Regulation No. PER-03/PJ/2014 on the Submission of Electronic Tax Returns, it is explained that taxpayers use the Electronic Tax Return Application to record tax data that will be reported and subsequently submitted to the Tax Service Office (Lukman & Trisnawati, 2020). To facilitate taxpayer services, the DGT introduced the e-Filling application with the aim of reducing queues at the Tax Service Offices. Through the e-Filling application, taxpayers can file their tax returns online from anywhere and at any time, 24 hours a day.

Theories and Models of Information System Success

The effectiveness of a system is determined by its success. Several theories discuss the measurement of a system's success. One such theory is the DeLone and McLean Information System Success Model, first introduced in 1992 (DeLone & McLean, 1992). The IS Success Model they developed is commonly referred to as the D&M IS Success Model (DeLone & McLean, 2003). In this model, several variables influence other variables to measure the success of an IS. These variables include “System Quality,” which measures the technical success of the IS; “Information Quality,” which assesses the success of the IS in terms of language or meaning comprehension; “Use, User Satisfaction, and Individual Impact,” and “Organizational Impact,” which evaluate the effective success of an IS. According to DeLone and McLean, these six variables are interrelated and should not be considered independent variables. The model they proposed is depicted as follows:
In the decade following the introduction of the D&M IS Success Model, many scholars have utilized this model to measure the success of an IS. Some researchers used the model solely to support their theories without contributing to its improvement. For instance, Seddon (1997) argued that the D&M IS Success Model could be confusing if some variables were omitted. In a previous study, Seddon and Kiew (1996) also noted that the D&M IS Success Model lacked an important variable to measure IS success, namely the “Importance of the Task.” Based on this, DeLone and McLean sought to refine the model in 2003.

In their 2003 study, DeLone and McLean stated that their proposed model only explored the interrelationships among dimensions and had not been empirically tested. To empirically test the model, they used several studies conducted by themselves and other researchers on the model, including those by Seddon and Kiew, Goodhue and Thompson, Taylor and Todd, Jurison, and others. From the research conducted to refine the theory, DeLone and McLean updated the D&M IS Success Model by incorporating variables deemed important for measuring IS success. The revised model is illustrated as follows:

Figure 5 D&M IS Success Model 2003

From the model, it can be seen that a new dimension, “Service Quality,” has been added. Additionally, there is an emphasis on the “Use” dimension, which is now “Intention to Use,” and the combination of the “Individual Impact” and “Personal Impact” dimensions into “Net Benefits.” This study will utilize a portion of the D&M IS Success Model to measure the effectiveness of the e-Filing application. This is because e-Filing focuses more on how well taxpayers understand and are aided by using e-Filing for tax return reporting. As discussed earlier, the effectiveness of tax return reporting will increase alongside the increased use of e-Filing by taxpayers. The “Service Quality” and “User Satisfaction” variables are not used as the
D&M IS Success Model was originally created for e-Commerce IS, making them less applicable to the e-Filing application.

Previous Research on e-Filing

This study aims to analyze the influence of information quality and system quality on intention to use and net benefit within the context of information systems. Good information quality is essential because complete, accurate, and relevant information can enhance user trust and satisfaction, ultimately encouraging their intention to use the system. For instance, research by Park et al. (2007) in the context of online tourism reviews found that high-quality information prompts users to make hotel bookings. Similarly, research by Kim et al. (2007) in the context of mobile commerce found that quality information affects users’ intention to use the application. These studies indicate that reliable and relevant information is crucial in building the intention to use. Based on these findings, the first hypothesis is:

H1: Information Quality has a significant positive effect on Intention to Use.

System quality is also crucial because a reliable and easy-to-use system can enhance user experience, thereby increasing their intention to use the system. DeLone and McLean (2003) in their information system success model indicate that system quality, including reliability and ease of use, positively impacts intention to use. Research by Seddon (1997) supports this finding, showing that high system quality increases users' intention to use the system. These studies highlight the importance of system quality in driving usage, suggesting that a well-designed system can enhance user satisfaction and intention to use. Therefore, the second hypothesis is:

H2: System Quality has a significant positive effect on Intention to Use.

Information quality not only influences the intention to use but also the net benefits derived from using the information system. Accurate and relevant information helps users make better decisions, thereby increasing net benefits. Research by Lu et al. (2009) in the context of online tourism reviews indicates that high-quality information enhances user satisfaction and loyalty, which are indicators of net benefits. Additionally, research by Wang and Chen (2016) found that high-quality information provides greater net benefits, including perceived usefulness and user satisfaction. These studies suggest that good information quality can enhance the benefits obtained from using the system. Based on these findings, the third hypothesis is:

H3: Information Quality has a significant positive effect on Net Benefit.

System quality also contributes to the net benefits obtained from using the information system. A reliable and easy-to-use system improves user efficiency and productivity, ultimately increasing net benefits. Lee and Lin (2005) in their e-commerce study found that good system quality enhances user satisfaction and loyalty. Research by Seddon (1997) also supports this finding, showing that high system quality contributes to greater net benefits, such as increased productivity and organizational satisfaction. These studies highlight the importance of system quality in enhancing the net benefits of using a system. Therefore, the fourth hypothesis is:

H4: System Quality has a significant positive effect on Net Benefit.

Intention to use has been shown to significantly impact the net benefits derived from the information system. Users with a strong intention to use the system are likely to gain more benefits from the system as they are more inclined to maximize the use of its features. Research by Seddon (1997) indicates that intention to use directly positively impacts net benefits. DeLone and McLean (2003) also confirm that the intention to use an information system positively affects user satisfaction and productivity. These studies suggest that intention to use is a key factor in obtaining net benefits from the information system. Based on these findings, the fifth hypothesis is:

H5: Intention to Use has a significant positive effect on Net Benefit.
Lastly, intention to use also serves as a mediator between information quality and system quality on net benefits. Users with a strong intention to use the system are more engaged and utilize the system optimally, ultimately increasing net benefits. Research by Lu et al. (2009) found that intention to use mediates the relationship between information quality and net benefits, while research by Zhao and Lu (2012) indicates that intention to use mediates the relationship between system quality and net benefits. These studies suggest that intention to use plays a crucial role in ensuring that information and system quality translate into greater net benefits. Therefore, the sixth hypothesis is:

**H6: Intention to Use significantly positively mediates the effects of Information Quality and System Quality on Net Benefit.**

**METHODS**

This research is quantitative in nature as it uses ordinal data from surveys with a Likert scale. The data is processed using the SmartPLS software, which enables the researcher to examine the influence of the existing variables. The testing results are expected to answer the existing hypotheses. The researcher chose a quantitative method, which falls under the positivism paradigm in research.

The data used is primary data, obtained directly and never used before. The data was collected through surveys, with the population being the academic community at the State Finance Polytechnic STAN who already have a Tax Identification Number (NPWP) and have used the e-Filing application for their annual tax return reporting. The survey is distributed via a link to the entire academic community at the State Finance Polytechnic STAN who meet the criteria of having an NPWP and having used the e-Filling application.

The research technique used is linear regression with Structural Equation Modelling (SEM) analysis among variables according to the existing model. The variables used include independent (free) and dependent (affected) variables, where changes in the independent variable will affect the dependent variable. In this study, the dependent variables are information quality and system quality, while the dependent variables are the intention to use and net benefit, interpreted as the effectiveness of supervision.

**RESULTS AND DISCUSSION**

Descriptive statistical analysis is conducted to understand the characteristics of the research data by looking at the mean, median, minimum value, maximum value, and standard deviation of each variable. This data provides an overview of the distribution and variability of the responses obtained. For instance, according to Table 1, the Information Quality (KI) variable has a high mean value, indicating that the majority of respondents rate the information provided by the e-Filing application as quite high quality. The mean value for KI 1 is 5.776 with a standard deviation of 0.342, indicating a small variation among respondents.
The System Quality (KS) variable shows a slightly lower mean value compared to Information Quality. For instance, KS 3 has a mean of 4.603 and a very high standard deviation of 1231, indicating a very large variation among respondents. This might indicate significant differences in perceptions about the quality of the system used. The very low minimum observation value also indicates that some respondents are very dissatisfied with the system quality.

Testing the Inner and Outer Model

Validity testing was conducted, and the results based on Table 2 show that all indicators have loading factor values above 0.7, meaning they are valid. For example, indicators ITU 1 to ITU 5 have loading factor values ranging from 0.731 to 0.820, while indicators KI 1 to KI 5 have loading factor values ranging from 0.798 to 0.877. This shows that these indicators can adequately measure the intended construct, and the instruments used in this study meet the construct validity criteria.

### Table 1 Descriptive Statistics

<table>
<thead>
<tr>
<th>Name</th>
<th>Mean</th>
<th>Median</th>
<th>Scale min</th>
<th>Scale max</th>
<th>Observed min</th>
<th>Standard deviation</th>
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### Table 2

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<th>Outer loadings - Matrix</th>
<th>Information Quality</th>
<th>Intention To Use</th>
<th>Net Benefit</th>
<th>System Quality</th>
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<td>NB 5</td>
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Next, Average Variance Extracted (AVE) testing was conducted to ensure the convergent validity of the constructs. Table 3 shows that all variables have AVE values above 0.5, namely 0.673 for Information Quality, 0.637 for Intention to Use, 0.769 for Net Benefit, and 0.698 for System Quality. AVE values above 0.5 indicate good convergent validity, allowing the testing to proceed to the next stage, which is reliability testing.

Table 3

<table>
<thead>
<tr>
<th>Construct</th>
<th>Average variance extracted (AVE)</th>
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<tr>
<td>Information Quality</td>
<td>0.673</td>
</tr>
<tr>
<td>Intention To Use</td>
<td>0.637</td>
</tr>
<tr>
<td>Net Benefit</td>
<td>0.769</td>
</tr>
<tr>
<td>System Quality</td>
<td>0.698</td>
</tr>
</tbody>
</table>

Reliability testing is conducted to ensure the consistency and reliability of the research instruments in measuring the intended constructs. The two main metrics used in reliability testing are Cronbach's Alpha and Composite Reliability ($\rho_A$). Cronbach's Alpha measures how well a set of items correlates with each other, while Composite Reliability measures the internal reliability of the construct. Both metrics are used to assess the internal consistency of the scales used in the research questionnaire.

Table 4

<table>
<thead>
<tr>
<th>Construct</th>
<th>Cronbach's alpha</th>
<th>Composite reliability ($\rho_A$)</th>
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<td>0.880</td>
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<td>Net Benefit</td>
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</tbody>
</table>

Based on the reliability test results in Table 4, the Cronbach's Alpha and Composite Reliability values for all constructs are above 0.7, indicating good internal consistency for all constructs. For the Information Quality variable, Cronbach's Alpha is 0.879, and Composite Reliability is 0.886. This shows that the items within the Information Quality construct are consistent in measuring that aspect.

The Intention to Use variable has a Cronbach's Alpha value of 0.858 and a Composite Reliability value of 0.866, indicating that the instrument used to measure the intention to use the e-Filling application is reliable and consistent. Similarly, the Net Benefit variable has the highest Cronbach's Alpha value of 0.900 and a Composite Reliability value of 0.904, indicating excellent reliability. The System Quality variable also shows good results with a Cronbach's Alpha value of 0.855 and a Composite Reliability value of 0.858.

Hypothesis Testing

Hypothesis testing is conducted to determine whether the relationships between the variables in the research model are significant. The hypothesis testing results are shown in Figure 6 and Table 5, which present the total effects, t-values, and p-values for each relationship.
Hypothesis testing is conducted to determine whether the relationships between the variables in the research model are significant. The hypothesis testing results show that all relationships between the variables in the model have positive and significant effects.

**Information Quality -> Intention to Use**

Information Quality has a positive and significant effect on Intention to Use the e-Filling application with an original sample value of 0.341, a standard deviation of 0.136, a t-statistic of 2.518, and a p-value of 0.012. This means that better information quality will increase users' intention to use the e-Filling application. A p-value of less than 0.05 indicates that this result is statistically significant (Pardomuan & MA, 2022). This result aligns with the research by Kirana and ZULAIKHA (2010), which found that information quality positively affects e-Filling usage. In the context of taxpayers in the academic community, clear and accurate information is crucial to encourage them to use the application. Additionally, the compliance issues at the DGT related to a lack of understanding of tax information can be addressed by improving information quality.

**Information Quality -> Net Benefit**

Information Quality also has a positive and significant effect on Net Benefit with an original sample value of 0.239, a standard deviation of 0.108, a t-statistic of 2.223, and a p-value of 0.027. This indicates that improving information quality will enhance the net benefits gained from using the e-Filling application. A p-value of less than 0.05 indicates the statistical significance of this result. This finding is supported by Saripah et al. (2016), who found that information quality influences taxpayer satisfaction and the benefits gained. For the academic community, high-quality information can facilitate the tax reporting process and improve their compliance.

**System Quality -> Intention to Use**

System Quality also has a positive and significant effect on Intention to Use the e-Filling application with an original sample value of 0.530, a standard deviation of 0.102, a t-statistic of 5.218, and a p-value of 0.000. This shows that better system quality will increase users' intention to use the e-Filling application. This result is consistent with the research by Susanto...
and Jimad (2019), which found that perceived ease of use and system quality significantly affect usage intention. In the context of taxpayers in the academic community, a reliable and user-friendly system is essential to ensure they can effectively report their taxes. This finding is also relevant to the challenges faced by the DGT in maintaining an effective tax reporting system.

**System Quality -> Net Benefit**

Additionally, System Quality has a positive and significant effect on Net Benefit with an original sample value of 0.372, a standard deviation of 0.067, a t-statistic of 5.546, and a p-value of 0.000. This indicates that improving system quality will enhance the net benefits gained from using the e-Filling application. This result is supported by the research by Noch and Pattiasina (2017), which found that system quality significantly affects the benefits obtained from using e-Filling. For the academic community, a good system can reduce difficulties in tax reporting and improve efficiency. The DGT needs to continually improve the e-Filling system to ensure users can experience the maximum benefits from the application.

**Intention to Use -> Net Benefit**

Intention to Use the e-Filling application has a positive and significant effect on Net Benefit with an original sample value of 0.701, a standard deviation of 0.073, a t-statistic of 9.664, and a p-value of 0.000. This indicates that the intention to use the application is a very important predictor for the net benefits gained from using the application. The very low p-value shows that this result is highly statistically significant. This finding is consistent with the research by Rakhmawati and Rusydi (2020), which found that the intention to use significantly affects the benefits gained. In the context of the academic community, a high intention to use the application will increase compliance and perceived benefits. This is also relevant to the DGT's efforts to improve tax compliance through the use of technology.

**Analysis of Mediation Effect of Intention to Use**

The mediation effect of the intention to use the application on the relationship between information quality and system quality with net benefits is also analyzed based on Table 6. The results of the analysis found that:

**Information Quality -> Intention to Use -> Net Benefit**

Total Indirect Effect: 0.239, T-Statistics: 2.223, P-Values: 0.027. These results indicate that the intention to use the application significantly mediates the relationship between information quality and net benefits. High information quality increases the intention to use the application, which in turn increases the net benefits gained. This finding supports previous research emphasizing the importance of information quality in enhancing perceived benefits through usage intention. For the academic community, good information quality is crucial to encourage the use of the application and improve tax compliance.

**System Quality -> Intention to Use -> Net Benefit**

Total Indirect Effect: 0.372, T-Statistics: 5.546, P-Values: 0.000. These results indicate that the intention to use the application significantly mediates the relationship between system quality and net benefits. Good system quality increases the intention to use the application, which in turn increases the net benefits gained. This finding is consistent with previous research showing that system quality significantly affects benefits through usage intention. In the context of the DGT, improving system quality can increase users' intention to use the application and ultimately enhance the benefits perceived from the e-Filling application.
Analysis of Open-Ended Survey Responses

Presentation and Analysis of Responses

This section analyzes the responses to open-ended survey questions. Respondents were asked to indicate the method they chose to use the e-Filling application and the reasons behind their choice. The collected data shows preferences for methods and the reasons for their use, reflecting individual experiences and preferences in using the application.

Based on the data obtained, it is evident that most respondents preferred the "With Guide" and "Form-Based" methods. Respondents who chose the "With Guide" method generally stated that the guide helped them reduce errors and provided confidence while filling out their tax return. Specific reasons given include "Facilitates Taxpayers," "Easy and Practical," and "More Directed and Reduces Errors." This indicates that clear and detailed guides are highly valued by users who may not be very familiar with tax reporting procedures.

On the other hand, respondents who chose the "Form-Based" method tended to favor this approach because it was considered faster and more efficient. Reasons such as "More Concise," "Already Used to It," and "Easy to Access and Simple" suggest that some users feel more comfortable with a direct method without needing to follow step-by-step guides. The "e-Form" method was also mentioned by several respondents with reasons such as "Easier" and "More Flexible," indicating that a user-friendly interface and flexibility in using the application are important factors for them.

Interpretation

The interpretation of these open-ended responses indicates that there are two main groups among e-Filling application users: those who value guidance and those who prefer a more direct method such as form-based reporting. For the first group, the presence of clear guides is crucial to ensure they can correctly and accurately fill out their tax returns. This is especially important for users who may be less familiar with tax rules and procedures.

The second group, which prefers form-based reporting, tends to consist of users who already have a basic understanding of tax reporting and value efficiency and speed. They feel more comfortable with an interface that allows them to quickly fill out forms without going through what they may consider lengthy guides.

The conclusion from this analysis is that the DGT needs to provide both options simultaneously to meet the needs of various types of users. Clear and detailed guides should be available for those who need them, while a fast and efficient form-based interface should be provided for users more familiar with tax reporting procedures. By doing so, the e-Filling application can be more effective in increasing tax compliance and user convenience in reporting their tax returns.

CONCLUSION

Summary

This study aims to measure the effectiveness of tax return reporting through the e-Filling application among the academic community at PKN STAN. Based on the data analysis conducted, it was found that information quality, system quality, intention to use, and net benefits of the e-Filling application play significant roles in determining the effectiveness of this application's usage. Furthermore, users' perceptions of the e-Filling application are influenced by demographic factors such as gender, generational cohort, education level, and employee status.

The main findings of this study indicate that the e-Filling application has been well received by the majority of respondents, who find the application beneficial and easy to use. This reflects that the improvements and developments made by the DGT to the e-Filling application have successfully increased compliance and efficiency in tax reporting. The
implications of this study highlight the importance of maintaining and enhancing the quality of information and systems within the e-Filling application to ensure user satisfaction and their willingness to continue using the application.

Recommendations

For future research, it is recommended to involve more respondents from diverse backgrounds and different regions to enhance the generalizability of the research findings. Additionally, future research could explore other factors that might influence the use of the e-Filling application, such as technical aspects and user support provided by the DGT.

Practical recommendations for the development and implementation of the e-Filling application include enhancing existing features and ensuring the application is accessible and easy to use for all taxpayers. The DGT should also provide adequate guides and training for new users and improve customer support systems to address any issues users might encounter. By doing so, the e-Filling application is expected to continue improving tax reporting compliance and administrative efficiency in Indonesia.

REFERENCES


