

THE INFLUENCE OF COMPUTER SELF-EFFICACY, TAXATION KNOWLEDGE AND MODERNIZATION OF THE TAX SYSTEM ON THE USE OF TAX E-SYSTEMS FOR MSMEs DURING THE COVID-19 PANDEMIC

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ABSTRACT

The purpose of this study was to analyze the effect of computer self-efficacy, tax knowledge and modernization of the tax administration system on the use of the e-Taxation System in the utilization of the Covid 19 Pandemic Tax Incentive for UMKM Taxpayers in DKI Jakarta. This study uses quantitative research methods. Based on data analysis, it is known that the value of countable, this proves that computer self-efficacy, Tax Knowledge and Modernization of the tax administration system have a positive effect on the use of the e-Taxation System in the utilization of Covid 19 Pandemic Tax Incentives for UMKM Taxpayers. This shows that computer self-efficacy, knowledge of taxation and modernization of the tax administration system have a positive influence in its implementation, where the implementation of a transparent and accountable tax administration system, mastery of comprehensive tax knowledge as well as everyone's expertise and curiosity about the E-Taxation System Application Program by the government in simplifying the implementation of tax obligations. With the improvement of the tax administration system, knowledge and ability of a person in mastering computers, the higher the curiosity of a person to use the e-Taxation System in the use of Tax Incentives for UMKM Taxpayers affected by the Covid 19 Pandemic.

KEYWORDS *computer self-efficacy, Tax Knowledge, Modernization of the tax administration system, use of the e-Taxation System*



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INTRODUCTION

In Indonesia, President Joko Widodo has officially designated Covid-19 as a non-natural national disaster. This determination is stated through the Presidential Decree of the Republic of Indonesia No. 12 of 2020 (Presidential Decree No. 12 of 2020) (M. L.

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Social Distancing Programs, MSME Actors who are the hardest hit and affected by the Policy This is Where the PSBB and Social Distancing Program resulted in 68% - Decreased Sales Turnover, 12% - Capital Difficulties, 10% - Distribusi Hampered - Due to Insufficient Transportation Facilities available for Distributing Product Sales, 6% - Raw Material Difficulties – Suppliers Unable to support Production needs, 4% – Production Hampered – Ability to Cover Production Costs (Labor Costs), scarcity of raw materials (Kemalaningrum & Octaviani, 2020).

And the peak of these conditions is the weakening of the economic and financial conditions of MSME players, this makes them have to cut business costs in order to survive where the method one of them is the Minister of Manpower by laying off / being laid off (Kusuma, 2018).

This condition is responded quickly by the DGT through Government Strategies and Policies in order to Mitigate Economic Impacts and Accelerate National Economic Re-recovery, namely through the Fiscal Policy Funnel yang in Regulation in PMK 23 of 2020 changes to PMK 44 of 2020 concerning tax incentives for taxpayers affected by the coronavirus outbreak.

However, the use of this tax incentive has a number of conditions that must be met by taxpayers, one of the main is that tax incentives can only be utilized through the E Tax System namely the DGT Online Application (Official Portal of the Director General of Taxes).

The Directorate General of Taxes synergizes between tax incentive policies for tax-payers affected by the coronavirus outbreak by improving Good Governance and excellent service (Service) Excellent) in the management of tax administration. One form of this effort is to modernize the tax administration system, one of the real forms is the Information Technology-based Application Program which has been carried out by the Director General of Taxes, namely the DGT Online Application which is a means for Taxpayers to carry out Tax Obligations and Utilization of other Tax Facilities. Tax Modernization also applies technology information that continues to update tax services in the form of *online* payments, *e-SPT*, *e-Filing*, *eForm*, *e-registration* and information systems of the Directorate General of Taxes.

The following is a table of the development of the number of submissions of e-filing tax returns, e-forms, *e-SPT* based on national data, namely:

Table 1
The Development of the Number of *e-Filing* Submissions Nationwide
Year 2016- 2019

Indicators	SPT Through DGT Online (<i>e-filing</i>)	Manual Tax Return
2016	17.207.34	17.919.891
2017	19.606.232	15.179.738
2018	21.749.347	3.953.281
2019	10,600.000	798.475

Source: Directorate of Tax Data and Information, DGT, 2020

From table 1, it can be seen that the decrease in the realization of the delivery of the number of tax returns received by the Director General of Taxes this year is inseparable from the impact of the spread of the Covid Pandemic 19.

This is seen from the policy previously issued by the Director General of Taxes which provides a number of tax relaxations and incentives to taxpayers.

Apart from the impact of the Covid-19 Pandemic, the phenomenon that occurs in society is still many taxpayers who are negligent in carrying out their tax obligations. This is evidenced by the still not achieving the national tax revenue target.

The following is a recapitulation of targets and realization of tax revenues for 2015 – 2019:

Table 2
Recapitulation of targets and realization of Tax Revenues for 2015 – 2019 (Trillion Rupiah)

Year	Target	Realization	Achievement Ratio (%)
2015	1.294,26	1.060,83	81,60%
2016	1.355,20	1.105,73	81,59%
2017	1.283,57	1.151,03	89,67%
2018	1.424,00	1.315,15	92,24%
2019	1.577,56	1.332,66	84,48%

Source: Director General of Taxes, 2020

Judging from table 2, it shows that the achievement of tax revenue only reached 84.48% in 2019, down compared to 2018 of 92.24% although the achievement rate has decreased but in terms of achievements. The nominal realization in 2019 increased by approximately 17.16 trillion rupiah compared to 2018.

The phenomenon of not achieving the 2019 revenue target, indicates that there is a tax non-compliance that can be caused by various facts, one of which is the Lack of Knowledge in the field of Taxation and information technology, and lack of motivation from within the taxpayer for his ability (Computer Self Efficacy) to take advantage of the use of information technology-based Tax Applications to carry out their Tax Obligations. In addition to mitigating the Economic Impact and Accelerating National Economic Recovery, through various policies, the government, especially the Director General of Taxes, hopes that the public can take a positive side with utilizing Information Technology to maintain its Economic and Business Activities during the Covid 19 Pandemic.

The high need for technology during the Covid-19 Pandemic has made many people start to study and follow the development of information technology in order to follow the trends that occur and also the many needs for increasingly demanding technology (Darmayasa & Setiawan, 2016).

By following and learning from the development of information technology or computers, it will support a person's life to be more effective and efficient in their activities. Today we can benefit from the existence of a technology or computer in the fields of education, industry, manufacturing, business, banking, military, engineering, science, medicine, government, entertainment, games and also the field of criminality. The government in utilizing the development of information technology or computers aims to strengthen the relationship that occurs between the government and the community and also process data or information aimed at the benefit of society.

The following is information technology user data or internet user data nationally, namely:



Figure 2 Technology User Data Nationwide

Source: Survey Data of the Indonesian Internet Service Providers Association, 2018

According to data from the Indonesian Internet Service Providers Association (APJI, 2018) the percentage of internet users in Indonesia in 2018 increased by 10.12% compared to the previous year. Internet users reached 171.17 million users out of a population of 264.16 million. The growth of internet users from year to year cannot be separated from many factors, especially the increase in telecommunications infrastructure development (Chandra & Rahmawati, 2016).

From the phenomenon of not achieving the 2019 revenue target and the projected tax revenue in 2020 which has decreased significantly due to the Covid-19 Pandemic, making the government, especially the director general of taxes, have to work strictly maintaining the stability of existing tax JIRIB compliance through fiscal policies due to the Covid 19 pandemic (Rahayu, 2013).

Lack of Knowledge in the field of Taxation and information technology, and lack of motivation from within taxpayers to take advantage of the use of information technology-based Tax Applications (e-System Taxation) to carry out their Tax Obligations and so that during the current Covid-19 Pandemic, taxpayers can take advantage of tax facilities and incentives provided by the Director General of Taxes in order to mitigate the impact of Pandemi Covid 19 through the means of the DGT Online Application (e-System Taxation), especially for taxpayers of MSME Business actors as an economic support national (Rahayu, 2012).

The phenomenon of the Covid-19 Pandemic that has hit has a domino impact in various aspects, in this case one of which is the taxation aspect, in order to mitigate the impact of the Covid 19 Pandemic, especially for Taxpayer Actors MSMEs, innovations of the director general of taxes through modernization of the Tax Administration System, one of which is through the DGT Online Application (e-Pepajakan System) to help taxpayers to can take advantage of Tax Incentives. And to be able to take advantage of these Tax Incentives, it requires the ability of taxpayers in the field of Information Technology (computer self-efficacy) to use the Applications / Electronic Program provided by the Director General of Taxes which is certainly supported by knowledge in the field of Taxation.

In accordance with the background and problems above, the objectives of this study are:

1. To analyze the effect of computer self-efficacy on the use of the Tax e-System Application in the use of Covid-19 Pandemic Tax Incentives for MSME Taxpayers.
2. To analyze the effect of Tax Knowledge on the use of the Tax e-System Application in the use of Covid-19 Pandemic Tax Incentives for MSME Taxpayers.

3. To analyze the effect of modernizing the tax administration system on the use of the Tax e-System Application in the use of Covid-19 Pandemic Tax Incentives for MSME Taxpayers.
4. To analyze the influence of computer self-efficacy, Tax Knowledge and modernization of the tax administration system on the use of the Tax e-System Application in the use of Covid-19 Pandemic Tax Incentives for MSME Taxpayers.

RESEARCH METHOD

The type of research used in this study is explanatory research, which is in accordance with the purpose of this study, namely analyzing the influence partially and simultaneously which includes Computer Self Efficacy, Tax Knowledge, Modernization of the Tax Administration System for the Use of Tax e-System in the use of Tax Incentive Covid Pandemic 19 (Sugiyono, 2019)

Data Collection Techniques

In this study, the data collection techniques used include questionnaire techniques by giving a set of questions or written statements to respondents for answering answer and to measure respondents' opinions using a likert scale consisting of five numbers, namely from the number 5 for a strongly agreeing opinion (SS), the number 4 for an opinion Agreeing (S), number 3 for Disagree opinion (KS), number 2 for Disagree opinion (TS) and number 1 for strongly disagree opinion (STS) (Umar, 2011).

Operational Definition of Variables

The free variables (X) used in this study are Computer Self Efficacy, Taxation Knowledge and Modernization of the Tax Administration System.

1) Computer Self Efficacy

Computer self-efficacy is one of the internal factors that reside in the user or tax-payer. Computer self-efficacy is defined by Compeau and Higgins (1995) in Rustiana (2004:29) as an assessment of a person's computer capabilities and expertise to perform work related to technology information.

According to Compeau and Higgins (1995) there are three dimensions that affect CSE or computer self-efficacy, namely :

- a) Magnitude
 - b) Strength
 - c) Generalisability (Generalizability)
- 2) Knowledge or understanding of taxes according to Siti Kurnia Rahayu (2013: 141), taxpayers must have, among others, knowledge of general provisions and tax procedures, the tax system in Indonesia and the function of taxation.
- 3) Modernization of the Tax Administration System

According to (Sari, 2013) stated that the modernization of the tax administration system is as a user of new tax facilities and infrastructure by utilizing the development of science and technology . The spirit of this modernization program is the implementation of good governance, namely the implementation of a transparent and accountable tax administration system by utilizing a reliable information technology system and current.

According to (Sari, 2013) there are 4 dimensions of modernization of the tax administration system , namely:

- a. Organizational Structure
- b. Business Process and Information and Communication Technology

- c. Human Resource Management
- d. Implementation of Good Governance

The bound / dependent variable in this study is the Use of E System Taxation. According to Siti Kurnia Rahayu (2017) E System Taxation is one of the applications developed by DGT in order to improve the quality of service to taxpayers in the field of technology information and communication.

According to Haryadi (2009: 53) there are 2 dimensions of the Use of the E System of Taxation (e-filing), namely:

- a. Broad availability and flexible access
- b. Comprehensive security

Sample Collection and Research Techniques

The population in this study is DKI Jakarta Micro, Small Business actors registered with the Office of Cooperatives and SMEs in 2019, namely 62,929 units consisting of 5 Administrative Areas, namely Central Jakarta (6,322 Units), West Jakarta (16,969 Units), East Jakarta (14,187 Units), North Jakarta (11,078 Units), South Jakarta (13,780 Units) and Kepulauan Seribu (593 Units). This study used Accidental Sampling. The sample in this study was 368 using the Slovin formula. The percentage of inaccuracy allowances due to sampling errors that can still be tolerated or desired in this study was 5%.

This study uses the Multiple Linear Regression technique and the Coefficient of Determination by conducting an Instrument Test and Classical Assumption Test first so as to obtain a good regression model.

RESULT AND DISCUSSION

DATA ANALYSIS

The result of data collection in the form of a successful questionnaire that was qualified to be tested was 368 samples.

Partial Test Result Coefficients^a

Type	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
			Ts		
	B	Std. Error	Beta		
(Constant)	5,219	0,768		6,798	0,000
1 Computer Self Efficacy	0,262	0,056	0,259	4,685	0,000
Tax Knowledge	0,510	0,061	0,313	8,415	0,000
System Modernization Tax Administration	0,432	0,056	0,428	7,731	0,000

a. Dependent Variable: Use of *e-System* Taxation Source: SPSS data version 24 (processed by the author)

Based on the table above, it can be obtained:

1. The $t_{\text{calculated}}$ value is 4.685 with a Sig value of 0.000. This indicates that the $t_{\text{calculated}}$ value is greater than the table t of 1.966 and the Sig value is smaller than 0.05. This means that there is a significant influence between the *computer self-efficacy* variable on the use of the Tax *e-System* in the Utilization of Covid Pandemic Tax Incentives for MSME actors.
2. The $t_{\text{calculated}}$ value is 8.415 with a Sig value of 0.000. This indicates that the $t_{\text{calculated}}$ value is greater than the table t of 1.966 and the Sig value is smaller than 0.05. This means that there is a significant influence between the variables of Tax Knowledge on the use of the *Perp invitation e-System* in the Utilization of Covid Pandemic Tax Incentives for MSME actors.
3. The $t_{\text{calculated}}$ value is 7.731 with a Sig value of 0.000. It shows that the $t_{\text{calculated}}$ value is greater than the table t value of 1.966 and the Sig value is less than 0.05. This means that there is a significant influence between the variables of modernization of the tax administration system on the use of *the Tax e-System* in the Utilization of Covid Pandemic Tax Incentives for MSME actors.

1. The Use of *Computer Self Efficacy* Against the Use of *e-System* Taxation

From the results of testing the hypothesis that the $t_{\text{calculated}}$ value of 4.685 is greater than the t_{table} of 1.966 with a significant 0.000 smaller than 0.05 which means that the hypothesis in the study this is why H_1 is accepted, meaning that the influence of *computer self-efficacy* has a positive effect on the use of *e-Tax System* in the Utilization of Covid 19 Pandemic Tax Incentives for MSME players. In the results of the *Computer Self Efficacy* research that affects the *e-System* Taxation is with the computer skills that everyone has and the curiosity of every community in this case is MSME actors the program carried out by the government can make it easier for MSME actors to use the *Tax e-System* application in the implementation of their tax rights and obligations, and make utilization Tax Incentives. The Covid 19 pandemic computerized has enormous benefits for taxpayers to get Tax Incentives which are one of the rights of taxpayers. Coupled with the results of research that has been carried out with good results and has a good contribution. This shows that the higher a person's ability to master a computer, the higher a person's interest in using the *Taxation e system* in the implementation of Rights and Obligations, in this case the use of Covid 19 Pandemic Tax Incentives for MSME Taxpayers.

CONCLUSION

Computer Self Efficacy affects the use of Tax *e-System* in the use of Tax Incentives, this shows that the higher a person's ability to master a computer, the higher a person's interest in mastering a computer will be, the higher a person's interest in using the Tax *e-System* in the use of Covid-19 Pandemic Tax Incentives for MSME Taxpayers.

Tax Knowledge affects the use of the Tax *e-System* in the use of Tax Incentives, Mastery of Knowledge can provide information disclosure on tax administration so that taxpayers can carry out their rights and tax obligations properly. This shows that the higher the Tax Knowledge mastered by Taxpayers in carrying out their tax Rights and Obligations, the higher the interest in using the *Taxation e system* in the Utilization of Tax Incentif for MSME Taxpayers.

The modernization of the Tax Administration System has an effect of 36.6% on the use of the Tax e-System in the use of Tax Incentives, this shows that with the increase in updates in the tax administration system, the use of the Tax e-System will also increase in the use of Tax Incentives for MSME Taxpayers.

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