COVID-19 incentive e-Reporting for MSMEs in Jakarta

Meiliyah Ariani ^{(a)*} Zulhawati Zulhawati ^(b) Mohamad Nur Utomo ^(c)

^(a) Faculty of Economics and Business, Universitas of Prof. Dr. Moestopo (Beragama), Jl. Hang Lekir 1 No.8 Jakarta, Indonesia

^(b) Faculty of Business, Psychology and Communication, University of Technology Yogyakarta, , Indonesia, Jl. Siliwangi, North Ringroad, Jombor, Sleman, Yogyakarta, Indonesia

^(c) Faculty of Economic and Business, Tarakan University Borneo, North Kalimantan, Indonesia, Jl. Amal Lama No. Kel, Pantai Amal, Tarakan Tim., Kota Tarakan, Kalimantan Utara., Indonesia

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ABSTRACT

The purpose of this study was to determine the effect of perceived ease of use, perceived usefulness, and system feasibility on the effectiveness of taxpayers using the e-Reporting Incentive Covid-19 service. The data obtained is the result of filling out a questionnaire conducted by respondents using a purposive sampling technique, as many as 100 MSMEs taxpayers in Central Jakarta who use the e-Reporting Incentive Covid-19 service. The data used in this study are primary data. This analysis method uses descriptive statistical tests, data quality tests, classical assumption tests, hypothesis tests and determination coefficient tests using SPSS. The results of this study indicate that Perceptions of Ease of Use, Perceptions of Usability, and System Eligibility have a positive and significant effect on the effectiveness of taxpayers using the e-Reporting Incentive Covid-19 service.

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Introduction

Currently, the whole world is being faced with the spread of the corona virus or Covid-19, which is a serious problem and makes the global economic situation worse. The IMF noted that 95% of the countries in the world are projected to experience negative economic growth, which will cause the global economy to fall into a crisis and cause a global economic loss of US\$12 trillion due to the Covid-19 pandemic.

The spread of Covid-19 also occurred in Indonesia, based on data from the Indonesian Ministry of Health, positive Covid-19 patients in Indonesia as of 23 January 2021 had touched 977,474 with a death toll of 27,664 people (www.covid-19.go.id). The increase in active cases in every region in Indonesia, with DKI Jakarta as the province with the highest cases resulted in the existence of a Large-Scale Social Restriction (PSBB) policy in an effort to stop the spread of Covid-19 in Indonesia which ordered various business sectors in private and state-owned enterprises. limited its operational time and even temporarily closed, as well as suspended public activities resulting in a weakening economy.

Micro, Small and Medium Enterprises (MSMEs) play a major role in the national economy. Based on data from the Ministry of Cooperatives and Small and Medium Enterprises (MSMEs) shows that in 2020 the number of MSME units reached 99.9% of the total business units in Indonesia and MSMEs absorbed 97.22% of the country's total workforce. Micro, Small and Medium

* Corresponding author. ORCID ID: 0000-0003-4797-8607

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Enterprises also have a major contribution to tax revenue, recorded in 2015 reaching Rp 3.4 trillion, in 2016 amounting to Rp 4.4 trillion, in 2017 amounting to Rp 5.7 trillion and in 2018 amounting to Rp 5.8 trillion (tax.go.id, 2020).

The collapse of MSMEs broadly certainly has a strong impact on the national economy. Various efforts to deal with the Covid-19 outbreak have been continuously carried out by the government to reduce the adverse impact on the country's economy, one of the government's efforts to increase economic growth is to provide tax incentives to several fields that are seen as able to save Indonesia from a prolonged crisis.

For each incentive given, of course there will be consequences for the party receiving the incentive to convey the use of each incentive received. Reports are submitted through certain channels on the www.pajak.go.id page. The particular channel in question is through the Covid-19 Incentive e-Reporting feature on the Service menu.

The latest Covid-19 Incentive e-Reporting service is a service that has similarities with e-Filling as a form of convenience provided by the Directorate General of Taxes to Taxpayers. However, all information regarding the use of services and how the stages are of course takes time to be studied by taxpayers who take advantage of these incentives. The lack of detailed information obtained by taxpayers creates a misunderstanding of the use of the Covid-19 Incentive e-Reporting so that there are still many errors that occur in the submission of incentive reports and there are still frequent system improvements, display improvements, and improvements to the reporting format carried out by the Directorate General of Taxes making reporting submissions. still not good.

Literature Review

Theoretical Background

Theory of Acceptance Model (TAM)

The TAM model assumes that a person adopts a technology that is generally determined by cognitive processes and aims to satisfy the user or maximize the usefulness of the technology itself (Adiwibowo et al, 2009). This theory explains how external factors can affect the attitudes, intentions and beliefs of individuals. According to TAM, the use of technology can be influenced directly or indirectly by intentions, user behavior, user perceptions of the benefits of technology systems and their perceptions of the ease of the system. The purpose of TAM is to explain the determinants of acceptance of information-based technology and to explain the behavior of users of information technology with a fairly wide variation of the user population (Siregar, 2011).

The TAM model suggests that when users are presented with a new technology, there are a number of factors that can influence their decisions about how and when they will use it. This TAM model has two main factors to assess the acceptance of a technology, namely Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). The Perceived Usefulness (PU) factor in this study was used to underlie the system quality variable. The quality of the system here is defined as how taxpayers have the perception that the e-Reporting system is able to operate properly, with this perception it will create a perception of the usefulness of the Covid-19 Incentive e-Reporting system itself.

The perception of usefulness arises because with a good level of system quality, taxpayers will judge that the Covid-19 Incentive e-Reporting has more benefits. The effectiveness of the use of technology in this case is that the e-Reporting system will appear after the perception of usefulness.

Covid-19 Incentive e-Reporting Service

The development of information technology which is increasingly developing and sophisticated in this case is marked by the advancement of the digital era which is able to create opportunities and challenges for the Ministry of Finance in this case under the auspices of the Directorate General of Taxes to always carry out and adapt to the sophistication of the current digital era. E-Reporting is an official DJP service for taxpayers who take advantage of government-borne tax incentives in accordance with PMK Number 86/PMK.03/2020 to submit reports on the use of incentives to the government through DJP Online.

The Covid-19 Incentive e-Reporting feature is on the DJP Online Service menu which will appear for Taxpayers to take advantage of government-borne tax incentives for PPh 21 Incentives, Final DTP MSME PPh, PPh 22 Imports, Article 25 Income Tax Installment Reduction by 30%, and VAT Preliminary Returns. This new e-Reporting service is a system issued by the government during the Covid-19 pandemic. The new system of course has an influence on the behavior of taxpayers for its use in conveying the use of incentives. Therefore, the researcher will make the Covid-19 Incentive e-Reporting service feature as part of this research regarding whether Taxpayers feel that the Covid-19 Incentive e-Reporting service is effective against the use of the system which is influenced by Perception of Benefit, Perception of Ease, and Feasibility of the System.

Perception

Perception is a process by which a person selects, accepts, organizes, and interprets the information he receives from the environment Herlan and Yono (2013). According to Martina (2010) [4] the factors that influence perceptions include:

- i. Personal factors with indicators in the form of attitudes, motivations, beliefs, experiences and expectations.
- ii. Situational factors with indicators in the form of time, social conditions and workplace.

One's perception of one's interest in using technology can be grouped as follows: (1) Perceived Usefulness is a person's belief when using technology can provide benefits and good results; (2) Perceived Ease Of Use is a person's belief that when using a technology it can be easily used and understood so that users do not feel heavy when there is a new technology (Mulyana, 2005). When the technology is easy to use, users will feel more comfortable and willing to use the system. In contrast, when the technology is difficult to use, users will feel reluctant to use the system.

Taxpayer Effectiveness

Effectiveness shows that the previously planned goals can be achieved or the targets are achieved because of the activity process (Pasolong, 2007). Effectiveness is the main element to achieve the goals or targets that have been determined in each organization, activity, or program. Measuring the effectiveness of an activity program is not a simple matter, because effectiveness can be studied from various perspectives and depends on who assesses and interprets it.

There are several criteria to measure the achievement of effective goals or not, including:

- i. Regarding the clarity of the goals to be achieved.
- ii. Clarity of strategy for achieving goals.
- iii. A solid policy analysis and formulation process capable of bridging objectives with the implementation of operational activities.
- iv. Availability of work facilities and infrastructure to support the ability to work productively.
- v. Effective and efficient implementation.
- vi. Good monitoring and control system.

In the opinion of Gibson Ivancevich Donnelly (1996), states that the measure of organizational effectiveness, as follows:

- i. Production is an organization's ability to produce the quantity and quality of output in accordance with environmental demands.
- ii. Efficiency is a comparison (ratio) between output and input.
- iii. Satisfaction is a measure to show the level where the organization can meet the needs of society.
- iv. Excellence is the degree to which an organization can and is truly responsive to internal and external changes.
- v. Development is a measure of the organization's ability to increase its capacity in dealing with the demands of society.

Perceived Ease of Use

According to Kigongo (2011) Ease of use refers to the clear and easy interaction with a system, the ease of using the system to perform the necessary actions, the effort required to interact with the system and the ease of use of the system.

The indicators of perceived ease include 3 things, namely the system is easy to use in relation to the system according to needs, flexible to use, not complicated, does not make mistakes and does not require hard effort. Clear display relates to the system display is clear, easy to read and does not experience confusion. Easy to learn related to easy to master features and easy to learn how to use the system (Kigongo, 2011). While Venkatesh and Davis (2000) divide the dimensions of Perceived Ease of Use into the following:

- i. Individual interaction with the system is clear and easy to understand (clear and understandable).
- ii. It doesn't require a lot of mental effort to interact with the system.
- iii. The system is easy to use (easy to use).
- iv. It is easy to operate the system according to what the individual wants to do (easy to get the system to do what he/she wants to do).

Perceived usefulness

Perceived usefulness is the degree to which a person believes that the use of a particular technology will improve that person's work performance (Davis 1989). Adamson and Shine (2003) define perceived usefulness as a construct of a person's belief that the use of a particular technology will be able to improve their performance. From these two definitions, it can be concluded that the perceived usefulness of the system is related to the productivity and effectiveness of the system from its use in the overall task to improve the performance of people who use the system. Venkatesh and Morris (2003) state that there is an important effect of benefits in understanding individual responses in information technology:

- i. The use of the system can improve individual performance (improves job performance).
- ii. The use of the system is able to increase the level of individual productivity (increases productivity).
- iii. The use of the system can increase the effectiveness of individual performance (enhances effectiveness).
- iv. The use of the system is useful for individuals (the system is useful).

System Eligibility

System feasibility is a measure of how profitable or how practical the development of an information system is for users" (Arifin, 2014). The feasibility aspects according to O'Brien (2005) are:

- i. Organizational Eligibility: How well the proposed system supports the organization's strategic business priorities.
- ii. Economic Feasibility: Economic feasibility relates to whether the expected cost savings, increased revenues, increased profits, reduced investment required, and other types of benefits will exceed the costs of developing and operating the proposed system.
- iii. Technical Eligibility: Technical feasibility can be demonstrated if reliable hardware and software capable of meeting the requirements of the proposed system can be acquired or developed by the business within the required time.
- iv. Operational Eligibility: Operational feasibility is the willingness and ability of management, employees, customers, suppliers and others to operate, use, and support the proposed system.

Development Hypothesis

The development of hypotheses in this study are:

To test the effect of perceived ease of use, perceived usefulness and feasibility of the system on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting in this study, the hypotheses made are:

H1: Perception of ease of use has a positive effect on the effectiveness of Taxpayers using Covid-19 Incentive e-Reporting.

To test the effect of perceived ease of use, perceived usefulness and feasibility of the system on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting in this study, the hypotheses made are:

H2: The perception of usefulness has a positive effect on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting.

To test the effect of perceived ease of use, perceived usefulness and feasibility of the system on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting in this study, the hypotheses made are:

H3: The feasibility of the system has a positive effect on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting.

The main hypothesis formulated above; the framework can be depicted in figure 1 as following:

Figure 1: Frame of mine

Research and Methodology

In this study, researchers used quantitative research with descriptive methods and the data source used was primary data obtained from the results of distributing questionnaires. The population in this study amounted to 138,304, namely SMEs in Central Jakarta. While the number or size of the sample to be used in the study is 100 respondents

The sampling technique in this study used purposive sampling and data analysis techniques used in this study using multiple regression analysis consisting of: descriptive statistics, data quality tests, namely reliability and validity tests, classical assumption tests, coefficients of determination and hypothesis testing. with multiple regression equations (multiple regression), as follows:

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

Where:

Y= Effectiveness of Taxpayers Using the Covid-19 Incentive

a = Constanta

b₁, b₂, b₃ = Regression Coefficient

X₁ = Perceived Ease of Use

X₂ = Perceived Usefulness

X₃ = System Feasibility

e = Standard Error

Analysis and Findings

Description of Respondents and Variables

Of all MSMEs that became the object of research, there were 100 samples who were willing to become respondents in this study. Based on sub-districts, the most respondents were in Tanah Abang sub-district, as many as 35 respondents with a percentage level of (35%), and Johar Baru sub-district as the respondent with the least distribution of only 3 respondents with a percentage level of (3%). Based on the type of business, the majority of respondents are other types of business outside of culinary, fashion and textiles, as many as 73 respondents with a percentage level of (73%). Other types of business include the type of business of mobile phones and accessories, the type of business in the field of medicine, and printing.

Based on NPWP ownership, all respondents already have NPWP with a total of 100 respondents with a percentage level of (100%), which can be seen that all respondents are taxpayers who can take advantage of tax incentives. Based on the use of tax incentives, it is stated that all respondents have used tax incentives with a total of 100 respondents with a percentage level of (100%). And based on the use of the Covid-19 Incentive e-Reporting service, all respondents have used the Covid-19 Incentive e-Reporting service with a total of 100 respondents with a percentage rate of (100%).

Data Quality Test

Data quality test includes reliability test and validity test. The reliability test was carried out with the Cronbach Alpha test with a Cronbach Alpha value > 0.60 and the validity test by looking at the Pearson correlation. The results of the reliability test using Cronbach's Alpha, all measuring instruments for the dependent variable in this study, which consist of perceptions of ease of use, perceptions of the usefulness and feasibility of the system and the independent variable, namely the Effectiveness of Taxpayers Using the Covid-19 Incentive e-Reporting Service, has a higher Cronbach's Alpha value. of 0.60. This shows that the measuring instrument used in this study is reliable or reliable. While the results of the validity test show that all Pearson correlations are greater than the value of r table 0, so it can be concluded that all statement items used as measuring instruments in this study are valid.

Classic assumption test

The classic assumption test carried out in this study is the Normality test using the One Sample Kolmogorov-Smirnov Test (KS) which can be seen in the significance, if the sig value > 0.05 then the data is said to be normally distributed, where the known value of the normality test is 0.054 greater than 0.05 so that it can be concluded that the residual data used in this study were normally distributed.

In the multicollinearity test, it can be seen that the VIF value of each independent variable is less than 10. And the tolerance value for each independent variable is more than 0.1. So, it can be said that there is no multicollinearity between the independent variables in this study, because $VIF < 10$ and tolerance value > 0.1 . Meanwhile, the results of the heteroscedasticity test show that all significance values are greater than 0.05, so it can be said that there is no symptom of heteroscedasticity.

Coefficient of Determination Test

The coefficient of determination seen from the Adjusted R Square value is 0.688, this means that 68.8% Y can be explained by variations of the three independent variables, namely X₁, X₂, and X₃. While the rest ($100\% - 68.8\% = 31.2\%$) is the influence of other variables outside the scope of research

Hypothesis Discussion

The Effect of Perceived Ease of Use on the Effectiveness of Taxpayers Using the Covid-19 Incentive e-Reporting Service

Based on the results of the tests that have been carried out in this study, it proves that Perception of Ease of Use has a positive and significant effect on the Effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. Perceptions of ease of use as measured by indicators that are clear and easy to understand, do not require much effort to interact with the system, are easy to use, and can be controlled and controlled, have a positive and significant impact on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. This explains that the perception of ease of use is related to the effectiveness of using the Covid-19 Incentive e-Reporting service, which means that if the perception of ease of use owned by the Taxpayer increases, the effectiveness of the Taxpayer using the Covid-19 Incentive e-Reporting service will also increase.

The perception of ease of use as measured by clear and easy-to-understand indicators has a significant influence on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. This shows that MSME Taxpayers feel that there is a service display

that is well understood and easy to understand. A simple appearance is a factor that is able to give taxpayers a good perception of the services that have been provided by the Director General of Taxes as a means of reporting the use of tax incentives.

The perception of ease of use as measured by the indicator that it does not require much effort to interact with the system has a significant influence on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. This shows that the service system provided by the Directorate General of Taxes is effective and has understood the needs of taxpayers to report easily.

The perception of ease of use as measured by the easy-to-use indicator has a significant influence on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. This is evidenced by the application of a very simple service. Where the Taxpayer only needs to select the reporting month, import the data into the Covid-19 Incentive e-Reporting service and click upload, the reporting has been completed.

Furthermore, the perception of ease of use as measured by indicators that can be controlled and controlled has a significant influence on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. This is evidenced by the number of taxpayers who rarely experience confusion when operating the Covid-19 Incentive e-Reporting and rarely make mistakes in reporting their tax incentives.

The Influence of Perceived Usefulness on the Effectiveness of Taxpayers Using the Covid-19 Incentive e-Reporting Service

Based on the results of the tests that have been carried out in this study, it proves that the perceived usefulness has a positive and significant effect on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. The perceived usefulness as measured by indicators of improving performance, increasing productivity levels, increasing performance effectiveness, and being useful has a positive and significant impact on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. This explains that the perception of usefulness is related to the effectiveness of using the Covid-19 Incentive e-Reporting service, which means that if the perception of usefulness increases, the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service will also increase.

The results of the analysis on the perceived usefulness variable as measured by indicators of being able to improve performance have a significant influence on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. This is because taxpayers feel that the service has supported their performance and can have advantages in the process. Where the existence of an easy-to-use service is one of the factors that can improve the performance of taxpayers.

The results of the analysis on the perceived usefulness variable as measured by the indicator of being able to increase the level of productivity have a significant influence on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. Where taxpayers realize that by not having to come to the tax service office and using fast services, it is beneficial for taxpayers because it does not take much time and will certainly increase the productivity level of taxpayers to continue to use their time in more productive activities.

The results of the analysis on the perceived usefulness variable as measured by indicators of being able to improve performance effectiveness have a significant influence on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. With a good, easy and useful service system, it can make the performance of taxpayers more effective. In this case, effective performance is being able to support the organizational values and strategies that exist in the MSME Taxpayer's business, effective which is an integrated process between humans and a good technology system, and is effective in the process of using services carried out by Taxpayers for the Incentive e-Reporting service. proper Covid-19.

The results of the analysis on the perceived usefulness variable as measured by useful indicators have a significant influence on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. This is evidenced that taxpayers have felt good benefits from the services provided by the Directorate General of Taxes, taxpayers have been facilitated in the reporting process, and given an easy process. Another benefit is that the tax incentives provided by the government during the Covid-19 pandemic are very helpful for MSME actors to be able to continue their business without worrying and complicating the process of reporting the use of tax incentives.

The Effect of System Feasibility on the Effectiveness of Taxpayers Using the Covid-19 Incentive e-Reporting Service

Based on the results of the tests that have been carried out in this study, it proves that the feasibility of the system has a positive and significant effect on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. The feasibility of the system as measured by indicators of supporting activities, security and confidentiality, technology readiness, system display has a positive and significant effect on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. This explains that the feasibility of the system is related to the effectiveness of using the Covid-19 Incentive e-Reporting service which means that if the feasibility of the system increases, the effectiveness of Taxpayers will also increase using the Covid-19 Incentive e-Reporting service.

The results of the analysis on the system feasibility variable as measured by the indicator capable of supporting activities have a significant influence on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. In this case, it shows that the services provided by the Directorate General of Taxes to Taxpayers who utilize tax incentives have been right on target, where

Taxpayers have felt the existence of services that support their activities to report the obligation to use tax incentives on the Covid-19 Incentive e-Reporting service.

The results of the analysis on the system feasibility variable as measured by security and confidentiality indicators have a significant influence on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. Where the Taxpayer has confidence that the service system is safe and confidential in the Taxpayer's data. Because taxation data is a sensitive matter and it is the duty of the Directorate General of Taxes to continue to pay attention to the confidentiality of taxpayer data.

The results of the analysis on the system feasibility variable as measured by technology readiness indicators have a significant influence on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. Technological systems that already have good readiness certainly have advantages in their use such as network capabilities, system reliability that is able to meet needs. Taxpayers feel that the Covid-19 Incentive e-Reporting service system is quite good and fast in the process of sending data.

Furthermore, the results of the analysis on the system feasibility variable as measured by the system display indicator have a significant influence on the effectiveness of Taxpayers using the Covid-19 Incentive e-Reporting service. Where the Taxpayer feels that the appearance of the existing system in the service is easy to understand, every existing section and the selection of the reporting period have been clearly stated, and there are instructions for use that make it easier for Taxpayers to report tax incentives.

Conclusion

This study examines the effect of the variables perceived ease of use, perceived usefulness, and system feasibility on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service. The conclusions obtained from this study are as follows (i) this study proves that Perception of Ease of Use has a positive and significant effect on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service, (ii) this study proves that perceived usefulness has a positive and significant effect on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service, (iii) this study proves that the feasibility of the system has a positive and significant effect on the effectiveness of taxpayers using the Covid-19 Incentive e-Reporting service.

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