International Journal of Business and Applied Economics (IJBAE)
Vol. 4, No. 1. 2025: 369-384

Taxation Digitalization Transformation: Taxpayer Perceptions of the E-System on the Quality of Tax Services

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A R T I C L E I N F O

Keywords: E-Registration, E-Filling, E-Billing, E-Invoice, Quality of Tax Service

Received : 6, December
Revised : 21, December
Accepted: 26, January

A B S T R A C T

This research aims to explain the transformation of tax digitalization: taxpayers' perceptions of the e-system on the quality of tax services. This research is motivated by developments in service systems using internet technology. The method used in this research is quantitative. The data source was obtained from primary data by distributing questionnaires as research instrument material. Sampling was carried out using the purposive sampling method. The number of samples required for this research is 140 respondents who are individual and Corporate Taxpayers at KPP Pratama Purbalingga. The data analysis technique used in the research is Partial Least Square (PLS). Based on the results of the analysis carried out, it was concluded that the taxpayer perception of the e-registration and e-invoicing system has an influence on the quality of tax services, while the taxpayer perception of the e-filing and e-billing system has no influence on the quality of tax services.

DOI: https://doi.org/10.55927/ijbae.v4i1.13476
ISSN-E: 2963-6124
https://journal.formosapublisher.org/index.php/ijbae

INTRODUCTION

Taxation is the largest source of revenue in Indonesia. Taxes have great benefits for the sustainability of the government so that the collection can be imposed. As a source of state revenue, the Indonesian government through the Directorate General of Taxes has made various efforts, especially in the taxation sector. By implementing this tax reform is one method to optimize government revenue through the tax sector (Muzayyana & Suryono, 2022).

The tax administration system that was originally carried out manually still has many shortcomings, especially for taxpayers in carrying out their tax obligations. For example, taxpayers who have a large number of transactions when reporting a Tax Return (SPT) are required to submit a large number of physical documents to the tax office, while the data collection process takes a long time so that the SPT reporting is hampered and even delayed which results in sanctions or fines. Another weakness of the manual system is the error in post-processing data by the tax authorities. The development of sophisticated technology encourages DGT to innovate, especially in the development of electronic information systems, to overcome the shortcomings of the manual tax administration system complained by taxpayers.

Not only the government has a responsibility in taxation, but the community is also a taxpayer, in line with self-assessment in the Indonesian tax system which means that each taxpayer has full responsibility for the obligation to pay, report, and provide information on taxes owed to the government, so that awareness and obedience are needed to increase the effectiveness and efficiency of good tax administration services to taxpayers to increase state revenue, in order to achieve this DGT carries out modernization of tax administration with 3 things, namely policy reform, administrative reform and supervision.

The modernization of the tax system is well planned and has an effective strategy, so that it will affect the level of tax revenue. The Directorate General of Taxes has issued a modernization of tax administration through the use of information technology which is in line with technological developments, this includes e-system based services such as e-registration, e-filing, e-billing, e-invoicing which aims to improve control mechanisms in reporting. more efficient (Widjaja & Siagian, 2017).

E-registration is a system for registering or changing taxpayer data or confirming or revoking the confirmation of taxable entrepreneurs through an online system that is directly connected to the Directorate General of Taxes (Muliyani, Sri, Fidiana, 2021). This system is used to check and reset passwords, register for an online DGT tax account, check the NPWP, and change the data required by taxpayers.

E-filing is a method of submitting notification letters (SPT) electronically, online and in real time through internet media using DGT's electronic SPT service. The purpose of the e-filing service is to assist taxpayers in submitting SPT electronically, so that taxpayers can do it from home or work. This will help reduce the cost and time spent on filing, processing, and reporting tax returns so that they can be completed accurately and on time (Anwar & Simanjuntak, 2021).

E-billing is an electronic-based tax management system that uses a 15-digit

billing code as a transaction code in paying taxes through electronic media (Rokhman et al., 2023). E-billing accelerates the tax payment process because it is more efficient, practical, and flexible. Tax e-billing replaces the manual payment system that uses a Tax Payment Slip.

E-Invoice is an electronic tax invoice made through an application or system. The existence of this e-invoice is to minimize the use of fictitious tax invoices and provide convenience for taxpayers. One of the objectives of the implementation of e-invoicing is to reduce the use of paper (paperless), so the administrative process of reporting the VAT period SPT is stored electronically so that it does not require large physical file storage space (Ningrum et al., 2020). The e-invoice program is designed to provide innovation to Taxable Entrepreneurs (PKP) in the aspects of service, convenience, comfort, and security in providing tax obligations, especially in making tax invoices. This system is directly related to the effectiveness and transparency of tax reporting which is part of the quality of tax services that can be felt by taxpayers. Many taxpayers do not clearly understand how to use e-invoicing, especially for those who are used to manual processes. This situation is an obstacle that affects their satisfaction with service quality.

The electronic taxation system is designed to assist taxpayers in managing their tax data for tax registration, calculation, and reporting, as well as increasing public confidence in tax administration with the aim of improving the quality of services provided by the tax office.

The problem faced by taxpayers with regard to the system is the difficulty in using the electronic system, especially due to a lack of understanding of the steps or requirements needed. This causes taxpayers to prefer to come directly to the tax office to complete things that can actually be done online.

Based on data obtained from KPP Pratama Purbalingga from 2022-2024, 179,125 taxpayers are still limited in understanding the operation of electronic systems who do not realize that they can create their own billing ID through e-billing or report annual tax returns independently through e-filing. This causes most taxpayers to rely more on face-to-face services rather than utilizing the available online services. However, with the proper implementation of electronic systems, taxpayers can perform the entire process themselves more easily and save costs. The presence of electronic systems shows that electronic systems have great potential to speed up and simplify the taxation process.

Fajriah & Kesuma, (2022) and Puspitasari, (2020) state that the application of e-registration has a significant positive effect on the quality of tax administration services. The application of e-registration to taxpayers helps make it easier for taxpayers. In contrast to Muzayyana & Suryono, (2022), which shows that e-registration has no significant effect on the quality of tax administration services. This shows that the improvement in the quality of taxation services has not increased. Nurbaiti et al., (2016) and Ratnasari, (2018) state that e-filing has a significant effect on tax administration service quality variables. In contrast to Saputra, (2016) which states that e-filing has no significant effect on individual taxpayer satisfaction with tax service quality as an intervening variable. Muzayyana & Suryono, (2022) say that e-billing has a significant effect on the

quality of tax administration services. In contrast to Azra Ramizah et al., (2022)which states that the variable taxpayer perception of e-billing has no effect on the quality of tax services. The next researcher is Ismoyo, (2018) who says that the e-invoice system has a positive and significant effect on the quality of taxation services.

Based on the phenomena and research gaps described above, the authors want to conduct research with the aim of knowing taxpayer perceptions of e-system, e-registration, e-filing, e-billing, e-invoicing on tax service quality.

The quality of service is related to the fulfillment of expectations or needs, where a service can be said to be of quality if it meets the expectations of these service users and can provide service products needed and expected by these service users Lukman et al., (2022). Service quality can be evaluated by comparing the service experience experienced by taxpayers with the service they actually expect. The main focus that the tax service office takes seriously includes all of its resources, so that the concept of service quality can be interpreted as attention to meeting the needs and desires of taxpayers and ensuring delivery in accordance with expectations. Service quality in the tax system has an important role for taxpayers.

LITERATURE REVIEW

The Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a model that can be used to identify factors that influence the acceptance of a system or information system. TAM is a framework used to understand how users accept and adopt technology. The Technology Acceptance Model (TAM) acceptance model is an extension of the Theory of Reasonable Action (TRA) which predicts user acceptance of technology based on two factors, namely perceived usefulness and perceived ease of use (Daeng & Mahmudi, 2022). Perceived usefulness is a measure for the use of technology that is believed to bring benefits to each individual who uses it (Da-vis, 1989). Perceived ease of use is also explained as a measure of individuals who believe that technology systems can be easily understood and used without spending any effort (free of effort) (Dewantara, 2019). Its purpose is to explain and predict users' perceptions of technology. TAM was developed by Fred Davis in 1986 in his dissertation entitled "A Technology Acceptance Model for Empirically Testing New End-User Information Systems". TAM was originally designed to explain how users accept new technologies such as management information systems or software. However, along with technological advances, including mobile technology and social media, the model has also evolved. Introduced in 1986 by Fred Davis, the TAM acceptance model continues to evolve and improve. This statement is further strengthened by the theory of Fish Bein (1975) which states that TAM is based on the hypothesis that the acceptance and use of technology can be explained by users' internal beliefs, attitudes, and intentions.

METHODOLOGY

Population and Sample

The research design applied in this research is quantitative. Quantitative method is a type of specific research, which has systematic, objective, well-planned and structured characteristics, from the beginning to the end of the research. According to Sugiyono, (2014) quantitative research is a research method based on the philosophy of positivism which is used to study certain populations and samples.

The population used in this study consists of individual and corporate / business taxpayers in the Purbalingga Pratama tax service office area, totaling 103.343 taxpayers. According to Sugiyono, (2014) population is a generalization area consisting of objects and subjects that have certain qualities and characteristics that are determined by researchers to study and draw conclusions.

The sample is part of the total population and its characteristics, if the population is very large and its size prevents researchers from examining everything in it, then researchers can take advantage of sampling and the population. The sampling technique applied in this study is purposive sampling technique. According to Sugiyono (2018: 138), purposive sampling is a sample that is carried out with certain considerations according to the desired criteria to determine the number of samples to be studied. Based on the sample selection criteria that have been determined, namely: taxpayers who already have an NPWP, taxpayers who have utilized the e-system, and taxpayers who come directly to the Tax Office. In this research sample, the sampling was carried out based on the Slovin formula. According to Sugiyono (2017), the slovin formula is a formula used to determine the sample size that is considered appropriate to represent the entire population.

Operational Variables

This research uses four independent variables to test the quality of tax services (Y), namely X1 is the taxpayer's perception of the e-registration system, X2 is the taxpayer's perception of the e-filing system, tax on the e-invoicing system. The measured variables are converted into several indicators, including sub-indicators for each indicator. Sub indicators serve as the basis for creating questionnaire statements for instrument items. The indicators used to build the research questionnaire are shown in the following table:

Table 1. Operational Variables

Variables	Indicator
Taxpayer perceptions of the e-registration system (Yugo Susanto, Sri Bangun Lestari, 2020)	Quality of e-registration
	Data processing speed
	Quality of information
	Level of convenience
	System stability and robustness
	E-registration security
	Satisfaction with service
	Ease of reporting

Taxpayer perceptions of the e-filing system (Yugo Susanto, Sri Bangun Lestari, 2020)	E-filing security
	Flexible
	Effectiveness of using e-filling
	Reliability level
	Error frequency
	Accessibility level
Taxpayer perceptions of the e-billing system (Fatmawati, 2023)	Ease of payment
	Speed in payment
	Easy to understand process
	Satisfaction with the system
	Communication satisfaction
	Level of clarity
	Transparency level
Taxpayer perceptions of the e-invoice system (Nduru, 2023)	Time efficient
	Save energy
	Precise and accurate
	Security
	Cost saving
	Ease of access
	Simpler process
Tax service Quality (Puspitasari, 2020)	Respond to complaints
	Completion time information
	Service efficiency
	Security and privacy
	Document submission process
	Satisfaction with training
	Smooth service

Statistical Testing

Hypothesis testing was carried out with PLS-SEM (Partial Least Square Structural Equation Modeling) partial least squares structural equation modeling. PLS-SEM is a multivariate statistical technique whose use is growing in various sciences and knowledge, Rasoolimanesh & Cobanoglu, (2018). In SMART PLS 3, the PLS-SEM method utilizes the measurement model (outer model), structural model evaluation (inner model), and hypothesis testing for analysis.

RESEARCH RESULTS

Description of Taxpayer Respondents

Respondents in this study were individual, corporate or business taxpayers at KPP Pratama Purbalingga. A total of 140 respondents successfully completed the survey by filling out a questionnaire in the form of google forms. Respondent criteria include gender, age, taxpayer (individual, corporate or business), taxpayers who have used the e-system (e-registration, e-filing, e-billing, e-invoicing). Table 2 shows the statistical description of the respondents.

Table 2. Statistical description of respondents

Description	Category	Sum	Percentage %
Gender	Female	80	57,1
	Male	60	42,9
Age	< 30 years	88	62,9
	31 – 40 years	47	33,6
	> 41 years	5	3,6
Taxpayer	Privat person (employee / ASN)	118	84,3
	Business entity	22	15,7
Taxpayers who have used the e-system	E-registration	83	59,3
	E-filling	30	21,4
	E-billing	33	23,6
	E-invoice	39	27,9

Source: Data obtained from questionnaire (2024)

Based on table 2. Statistical description of respondents, respondents amounted to 57.1% or 80 wp are female with an average age of < 30 years. The majority of respondents are also individual taxpayers with a total of 84.3% or 118 wp. Taxpayers mostly use electronic systems for e-registration 59.3% or 83 wp, e-filing 21.4% or 30 wp, e-billing 23.6% or 33 wp, and e-invoicing 27.9% or 39 wp.

Discriminant Validity Test

According to Hair et al., (2019), the ability to quickly distinguish a construct from other constructs aims to test discriminant validity and the level of variance between constructs and relevant indicators. Discriminant validity is tested by applying the Fornell-Lacker test, this test is used to assess discriminant validity, where the diagonal value is the square root of the AVE which indicates

the variance between constructs and other items. The AVE limit is 0.5 so that it will be considered reliable.

Table 3. Fornell-Lacker criterion analysis for discriminant validity

	AVE	**Taxpayer perceptions of the e-registration system**	**Taxpayer perceptions of the e-filing system**	**Taxpayer perceptions of the e-billing system**	**Taxpayer perceptions of the e-invoice system**	**Tax service quality**
Taxpayer perceptions of the e-registration system X1	0,781	0,884				
Taxpayer perceptions of the e-filing system X2	0,687	0,950	0,829			
Taxpayer perceptions of the e-billing system X3	0,713	0,918	0,922	0,844		
Taxpayer perceptions of the e-invoice system X4	0,733	0,770	0,711	0,812	0,856	
Tax service quality Y	0,746	0,900	0,854	0,867	0,875	0,864

Source: Smart PLS processed data (2024)

Table 3. Displays the Average Variance Extracted (AVE) value and composite reliability value. Based on the opinion Ghozali, (2014) the AVE value must exceed 0.5 in order to meet the reliability criteria and convergent validity requirements. From the table above, it can be seen that the research model has met these criteria.

Composite Reliability Test

Composite Reliability Test is a step taken to measure the extent to which research variables have reliable reliability. Composite reliability can assess internal consistency between observed variables of the same construct to ensure that the observed variables estimate interrelated factors and constructs Hardani, (2020). It is said to be reliable if the composite reliability value is more than 0.7. Table 3 shows that the value of e-registration, e-filing, e-billing, e-invoicing is greater than 0.7 so that these variables are considered reliable.

Table 4. Composite Reliability Test

Latent Constructs	**Composite Reliability**
Taxpayer perceptions of the e-registration system	0,961
Taxpayer perceptions of the e-filing system	0,939
Taxpayer perceptions of the e-billing system	0,945
Taxpayer perceptions of the e-invoice system	0,950
Tax service quality	0,954

Source: Smart PLS processed data (2024)

R-Squared

The R-squared value refers to a measure of the prediction accuracy of the structural model. The endogenous constructs of tax service quality have R-squared values of 0.894 and 0.890. According to Ghozali, (2016), R-Square has a criterion value of 0.75, 0.50, and 0.25 which indicates the model has a strong, moderate, and weak influence. This can be seen in table 5. Below:

Table 5. R-squared (R2)

	R Square	**R Square Adjusted**
Tax Service Quality	0,894	0,890

Source: Smart PLS processed data (2024)

Based on table 5, the R-Square value of Tax Service Quality shows a figure of 0.894. This value explains that the quality of tax services is influenced by taxpayer perceptions of the e-registration system, e-filing, e-billing, e-invoicing, by 89.4%, while the remaining 10.6% is influenced by variables not included in this study being studied.

F-Square

In this study, the f-square value shows how much influence the endogenous variables have on the exogenous variables. An f2 value greater than 0.02 but less than 0.15 is classified as low influence. The f2 value is between 0.15 to 0.35 and is included in the large influence category.

Table 6. F-square

	Tax Service Quality
Taxpayer perceptions of the e-registration system	0,174
Taxpayer perceptions of the e-filing system	0,016
Taxpayer perceptions of the e-billing system	0,012
Taxpayer perceptions of the e-invoice system	0,662

Source: Smart PLS processed data (2024)

From the F-Square table above, it can be seen that the value of e-registration has an influence on the quality of tax services, so efforts to improve the online registration process can contribute to improving service quality. E-filing and e-billing have little effect, so these functions need to be improved, socialized, or further educated so that the benefits can be felt by taxpayers. E-invoicing has the greatest influence on the quality of tax services compared to other system features, this shows that improving and optimizing e-invoicing can have a major impact on improving service quality.

Capital Structure Analysis

Bootstrapping was conducted on 140 data with 500 samples to normalize the data and check the statistical significance of the path coefficients. Research is considered influential if the P-Values value <0.05 and is declared significant if the T-Statistic value> 1.97 Ghozali, (2014) All relationships are considered favorable if the original sample (O) has a favorable value, while hypotheses that have a negative direction, the value (O) shows a negative value. The results of testing the significance of path coefficients on variables are in table 7. The following:

Table 7. Total effects

		Original Sample (O)	**Sample Mean (M)**	**Standard Deviation**	**T Statistics**	**P Values**	**Decision**
H1	Taxpayer perceptions of the e-registration system X1 -> Tax	0,487	0,476	0,121	4,035	0,000	Accepted

	Service Quality Y						
H2	Taxpayer perceptions of the e-registration system X2 -> Tax Service Quality Y	0,151	0,160	0,121	1,252	0,106	Rejected
H3	Taxpayer perceptions of the e-registration system X3 -> Tax Service Quality Y	-0,112	-0,109	0,120	0,935	0,175	Rejected
H4	Taxpayer perceptions of the e-invoice system X4 -> Tax Service Quality Y	0,484	0,485	0,055	8,855	0,000	Accepted

Source: Smart PLS processed data (2024)

Table 7. The first hypothesis test with an Original Sample (O) value of 0.487 shows that taxpayers' perceptions of the e-registration system have a strong positive influence on the quality of tax services. The T-Statistics value of 4.035> 1.97 indicates that the effect is statistically significant. The P-Value obtained is 0.000 <0.05 significant, so the first hypothesis that taxpayer perceptions of the e-registration system have an effect on the quality of tax services.

The second hypothesis test with an Original Sample (O) value of 0.151 shows that taxpayers' perceptions of the e-filing system have a small positive effect on the quality of tax services. The T-Statistic value of 1.252 < 1.97, so the effect is not statistically significant. The P-Value of 0.106> 0.05 is not significant,

so the second hypothesis that taxpayer perceptions of the e-filing system have no effect on the quality of tax services.

Test the third hypothesis with an Original Sample (O) value of -0.112, this negative value indicates that the taxpayer's perception of the e-billing system has a negative effect on the quality of tax services. The T-Statistic value is 0.935 < 1.97, so the effect is not statistically significant. P-Value 0.175> 0.05 is not significant, so the third hypothesis of taxpayer perceptions of the e-billing system has no effect on the quality of tax services.

The fourth hypothesis test with an Original Sample (O) value of 0.484 shows that taxpayers' perceptions of the e-invoice system have a strong positive influence on the quality of tax services. T-Statistic 8,855> 1.97 so that this influence is highly statistically significant. The P-Value is 0.000 <0.05, which means it is significant, so the fourth hypothesis that taxpayers' perceptions of the e-invoice system have an effect on the quality of tax services.

DISCUSSION

Variable taxpayer perceptions of the e-registration system have a positive effect on the quality of tax services. This finding is in accordance with previous researchers Puspitasari, (2020) and Nurbaiti et al., (2016) which show the results that the e-registration variable has a positive effect on the quality of tax services. With the presence of digitalization of tax administration through e-registration, taxpayers will find it easier to use the e-registration system and improve service efficiency, so that taxpayers will continue to take advantage of the technology provided by the DGT, which is one form of quality service. In the Technology Acceptance Model (TAM) theory which prioritizes elements of convenience and usefulness and the development of the Theory of Reasonable (TRA) which estimates user acceptance of technology based on two factors, namely, perceived usefulness and perceived ease of use, Daeng & Mahmudi, (2022). E-registration for taxpayers is considered to make it easier to register to obtain a TIN, the system functions properly and confidentiality is maintained, which means that tax administration services are in accordance with TAM perceptions which assume that technology provides convenience for its users.

The results of this study are in line with the Technology Acceptance Model (TAM) theory where the transition of the taxation system from a manual system to a computer system in the form of e-registration implemented by the DGT can be accepted by taxpayers because the information technology provided through e-registration provides convenience to taxpayers Said & Aslindah, (2018). This is in accordance with the statement of Astuti et al., (2020) that since the start of the use of e-registration, tax service officers at the Tax Office when processing and validating data no longer take care of registration files in the form of hard files (paper) from taxpayers. In addition, many developments have been made from the old way (manual) to the new way (digital), thus providing convenience to the parties involved, both agencies and taxpayers due to changes in administrative procedures

Variable taxpayer perceptions of the e-filing system have no effect on the quality of tax services. These results are in line with Saputra, (2016) The application of e-Filing has no significant effect on Individual Taxpayer

Satisfaction with Tax Service Quality as an Interverning Variable. The utilization of e-filing has not produced a significant impact on the quality of tax services. This indicates that there is a need for a broader understanding and improvement of the system to make it more effective. From the TAM perception, this shows that there is content with the taxpayer's view of the benefits or ease of use. Although e-filing is designed to ease the process of filing taxes electronically, some taxpayers still find the system difficult to use. Elements such as the complexity of filling out forms or technical issues such as unstable internet connections may affect their perception of the system.

The results of this study are not in line with the Technological Acceptance Model (TAM) theory where the transition of the taxation system from a manual system to a computer system in the form of e-filing is not always well received by taxpayers. This is caused by several factors, such as the taxpayer's lack of understanding of the information technology used in e-filing. Concerns about the security of uploaded personal data, as well as limited internet network access in some regions. In addition, the complex validation of SPT filling is considered to be burdensome for taxpayers who are less familiar with electronic systems. As a result, the use of e-filing can actually cause dissatisfaction and reduce taxpayer confidence in the tax system.

The variable taxpayer perception of the e-billing system has no effect on the quality of tax services. This is supported by Azra Ramizah et al., (2022), Taxpayer perception variables of the e-billing system have no effect on the quality of tax services at KPP Pratama Padang. E-billing users have not succeeded in improving their views on the quality of tax services. The reason is the existence of various technical obstacles or the lack of understanding of taxpayers in utilizing the system. Based on TAM theory, there are obstacles in the way taxpayers view the benefits and ease of use. This is because taxpayers do not fully understand the e-billing system.

The results of this research are not in line with the Technological Acceptance Model (TAM) theory where the transition of the taxation system from a manual system to a computer system in the form of e-Billing is not always accepted by taxpayers. The technological information provided through e-Billing is often considered confusing, especially by taxpayers who are not used to using technology. Apart from that, the need for stable internet access is an obstacle in several areas that still have limited infrastructure. In terms of usefulness, e-billing users should find it easier to administer their tax payments, but the research results show that e-billing has no effect so it is not in accordance with the theory used, namely TAM, that a technology can be accepted based on one of the factors, namely perception. ease of use of the technology.

Taxpayer perception variables regarding the e-invoicing system influence the quality of tax services. This finding is supported by Ismoyo, (2018) that the e-invoicing system has a positive and significant effect on the quality of tax services. Innovation must be at the center of public sector activities because it supports improving the performance of public services and adding public value, voicing public expectations and adapting to user needs, innovation also increases service efficiency and reduces costs. This feature provides convenience

and transparency in the process of creating electronic tax invoices, thereby increasing taxpayer satisfaction. TAM theory shows that taxpayers give a positive assessment of the perceived usefulness and convenience of the e-invoice system. Taxpayers believe that e-invoicing makes the process of creating and reporting tax invoices easier. This system participates in reducing manual errors and increasing transparency in tax transactions. With these advantages, taxpayer acceptance of e-invoicing technology is increasing, thereby ultimately improving the quality of tax services.

This is in line with the Technology Acceptance Model (TAM) theory, the transition of the taxation system from manual to an electronic system in the form of e-Invoices can be accepted by taxpayers because this technology makes it easier to create electronic tax invoices that are more accurate and efficient. With e-Invoice, the process of issuing tax invoices can be done quickly, saves time, and reduces the risk of calculation errors, because the system automatically calculates the VAT value owed. Apart from that, taxpayers no longer need to print physical invoices, thereby reducing operational costs and can be accessed anytime and anywhere via the internet network. It is hoped that the convenience and transparency provided by e-Invoicing will increase taxpayers' confidence in the taxation system, thus contributing to improving quality.

CONCLUSIONS AND REKOMMENDATIONS

Conclusion

Based on the research results mentioned above, it can be concluded that taxpayers' perceptions of the e-registration and e-invoice systems have an influence on the quality of tax services. This shows an improvement in the quality of tax services. Taxpayers' perceptions of the e-filing and e-billing system have no effect on the quality of tax services. This shows that improvements in the quality of tax services have not increased.

Rekommendation

Based on the summary above, several recommendations are expected to be useful for taxpayers and other interested parties. These recommendations include:

1. The DGT is to further improve the visual representation of the tax system's functions so that it is more attractive and taxpayers are increasingly interested in using the electronic system.
2. For future researchers who are interested in continuing this research, it is recommended to further develop this research by paying attention to other independent variables in electronic systems.

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