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THE EFFECT OF IMPLEMENTING THE E-FILING AND E-BILLING SYSTEM ON THE FULFILLMENT OF TAX OBLIGATIONS WITH AN UNDERSTANDING OF THE INTERNET AS A MODERATION VARIABLE

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ABSTRACT

The government continues to modernize the tax administration system to increase state revenues from taxes. This research aims to determine the effect of implementing the E-Filing and E-Billing system on fulfilling the Tax Obligations of Individual Taxpayers (WPOP) with an understanding of the internet as a moderating variable. The research population is individual taxpayers registered with KPP Pratama West Denpasar and East Denpasar, with a sample of 100 respondents. The primary data that will be analyzed is the respondents' questionnaire answers. The data analysis methods used were descriptive analysis, research instrument data quality testing, classical assumption testing, and hypothesis testing using the t test with Moderated Regression Analysis (MRA) statistical calculations. The test results show that e-Filing has a positive effect on fulfilling WPOP tax obligations, and E-Billing has a negative effect on fulfilling WPOP tax obligations. Understanding the Internet can moderate (weaken) the influence of implementing the e-Filing System on fulfilling the obligations of individual taxpayers in Denpasar City. This means that if there is a decrease in interaction with the implementation of the e-Filing system and understanding of the internet, then the fulfillment of tax obligations will tend to decrease. Understanding the Internet can moderate (strengthen) the influence of implementing the e-Billing system on fulfilling the tax obligations of individual taxpayers in Denpasar City. This means that if there is an increase in interactions with the implementation of the e-Billing system and understanding of the internet, then the fulfillment of tax obligations will tend to increase.

KEY WORDS

E-filing, e-billing, tax obligations, internet understanding.

The government continues to reform the tax administration system to optimize tax revenues and increase the nation's independence in financing national development. The government is carrying out policy reforms in the collection system, namely the Self Assessment System. Implementation of the Self Assessment System requires awareness and compliance from taxpayers in carrying out their obligations. In order to make it easier for taxpayers to report taxes. The Directorate General of Taxes issues information technology-based tax administration, namely in the form of an E-System including; E-Registration, E-SPT, E-Filing, E-Billing with the hope of increasing control and more effective reporting.

E-Filing is an electronic tax reporting system using internet media that can be accessed 24 hours. The use of E-Filing is expected to make it easier and more convenient for taxpayers to report Tax Returns (SPT). Meanwhile, E-Billing is paying taxes electronically, using a Billing code or Billing ID. E-Billing saves time in paying taxes, easy, fast and flexible.

Research on the influence of E-Filing and E-Billing on taxpayer compliance was conducted by Rifa Renia Kusmeilia et al. (2019), and Ambarrizky (2017), research results show that the implementation of the E-Filing and E-Billing system has a positive and significant effect on taxpayer compliance. Meanwhile, research conducted by Syamsul Bahri Arifin (2019) shows that the E-Filing and E-Biling systems have no effect on taxpayer compliance.

This research was conducted in Denpasar City, because technically the internet is sufficient to carry out tax obligations. Individual taxpayers registered in Denpasar City are presented in Table 1.



Table 1 – Number of Active Individual Taxpayers in Denpasar City

Number	Status	West Denpasar KPP	East Denpasar KPP
1	Active Taxpayer (person)	65,789	76,925
2	E-Filing / E-SPT reporting (person)	44,349	46,768
3	Manual reporting (people)	3,167	3,447
4	Total Reported (people)	47,966	50,215
5	Not Reporting (person)	17,823	26,710
6	Reporting online (%)	67	61
7	Manual reporting (%)	5	4
8	Not Reporting (%)	28	35

Data Source: West Denpasar KPP and East Denpasar KPP 2022.

Based on Table 1, 67 percent of active taxpayers registered at the West Denpasar KPP carry out tax obligations online (E-Filing and E-SPT), 5 percent manually and 28 percent do not carry out tax obligations. Meanwhile, 61 percent of taxpayers at the East Denpasar KPP registered online, 4 percent manually, 35 percent did not report. Based on this background, the problem formulation in this research are, does the Implementation of the E-Filing System and E-Billing System have an impact on Fulfillment of WPOP Obligations in Denpasar City and does the Implementation of the E-Filing System and E-Billing system have an effect on Fulfilling WPOP Obligations in Denpasar City, with Internet Understanding as a moderating variable?

The objectives to be achieved in this research are to analyzed and formulate the effect of implementing E-Filing and E-Billing towards fulfilling the tax obligations of individual taxpayers in Denpasar City, and also to analyze and formulate the impact of implementing E-Filing and E-Billing towards fulfilling the tax obligations of individual taxpayers in Denpasar City with an understanding of the internet as a moderating variable.

LITERATURE REVIEW AND RESEARCH HYPOTHESIS

The Technology Acceptance Model (TAM) evaluates users' acceptance of information technology systems. Introduced by Davis in 1989, it extends the Theory of Reasoned Action (TRA) specifically for information systems. Venkatesh and Davis (2000: 201) outline Perceived Ease of Use dimensions, focusing on clear interaction, minimal mental effort, user-friendliness, and ease of operation. E-Filing and E-Billing Systems facilitate tax submissions and payments electronically, governed by tax regulations. Taxpayer Compliance refers to adhering to tax laws, while Understanding Tax defines mandatory contributions for state needs. Taxpayers, as defined by Indonesian law, encompass individuals or entities with tax rights and obligations. Individual Taxpayers handle tax payment, withholding, and collection as per their obligations. Internet Understanding signifies a person's proficiency in utilizing interconnected internet networks for efficient information access and comprehension. Based on the literature review, the framework of thought in this research will measure the effect of implementing E-Filing and E-Billing on fulfilling the tax obligations of individual taxpayers with an understanding of the internet as a moderator. The framework of thought that will guide the research to be carried out is presented in Figure 1.

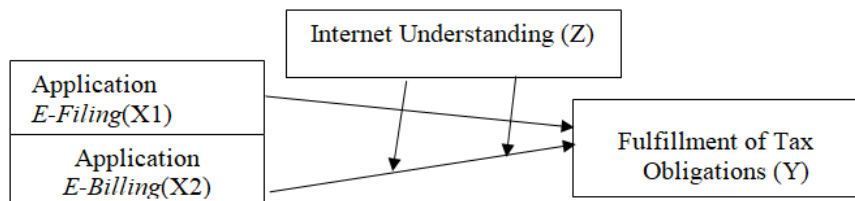


Figure 1 – Framework of Thought

The implementation of the e-Filing system is expected to provide convenience and increase taxpayer compliance. Based on the Technology Acceptance theory, the perception



of ease and usefulness determines whether a system is acceptable or not. The first hypothesis of this research is:

H1: Implementation of the E-Filing System has a positive effect on Fulfillment of WPOP Tax Obligations in Denpasar City.

The System of E-Billing is a method of paying taxes electronically using a Billing Code. Research Putra et.al. (2021) found that the implementation of the E-Billing system has a positive and significant effect on taxpayer compliance. The electronic payment system facilitates taxpayers to pay taxes more easily, quickly and accurately. Based on the results of previous research, the second hypothesis in this research is:

H2: The implementation of the E-Billing System has a positive effect on the Fulfillment of Tax Obligations of individual taxpayers in Denpasar City.

To use the E-Filing system, taxpayers must understand and be able to use a computer with internet facilities. Understanding the internet will help taxpayers in filling out and submitting SPT. Yuliano Osvaldo Lado's research (2018) shows that understanding the internet influences the implementation of the E-Filing system on taxpayer compliance, and understanding the internet can strengthen the influence of implementing the E-Filing system on taxpayer compliance. Based on the results of previous research, a third hypothesis can be determined as follows.

H3: Understanding the Internet can moderate the influence of implementing the E-Filing System on fulfilling the obligations of individual taxpayers in Denpasar City.

The E-Billing system can be run well by taxpayers, if the taxpayer understands how to use the internet. The E-Billing system is an electronic tax payment service which aims to provide convenience and comfort for taxpayers by utilizing the internet network. Research by Manullang et al., (2020) found that understanding the internet can strengthen the influence of implementing the E-Billing system on taxpayer compliance. Based on this description, the fourth hypothesis is determined as follows.

H4: Understanding the Internet can moderate (strengthen) the influence of implementing the E-Billing System on Fulfilling the Tax Obligations of individual taxpayers in Denpasar City.

METHODS OF RESEARCH

This study employs quantitative research, focusing on numerical relationships between variables. It collected qualitative data from research instruments, literature, and quantitative data, specifically the count of individual taxpayers in Denpasar City. Primary data came directly from respondents, while secondary data was obtained through intermediaries. The population consists of 142,714 active individual taxpayers at two tax service offices. The sample size, determined using the Slovin formula, is 100 individuals selected via simple random sampling to ensure a representative sample without societal level bias. The reliability and validity of research instruments were tested using Pearson correlation for validity and Cronbach's alpha for reliability. Analysis involved descriptive and inferential statistics. Hypothesis testing used Moderated Regression Analysis (MRA) to examine the influence of variables on tax liabilities. The classic assumption tests included normality, multicollinearity, and heteroscedasticity tests. The F-test assessed model suitability, while the coefficient of determination and hypothesis testing (t-test) examined variable relationships.

RESULTS AND DISCUSSION

The characteristics of respondents who dominate the proportion of research samples for WPOP in Denpasar City are female, aged 51-60 years, have a Bachelor's degree, are civil servants, and have had experience using the e-Filing and e-Billing system for more than 2 years.

Descriptive statistics aims to provide an overview of each variable showing minimum, maximum, average, and standard deviation values. The average value shows the average respondent's assessment for each variable studied. Meanwhile, standard deviation describes



the difference between the data values studied and the average value. The low variation in maximum and minimum values is indicated by the standard deviation value which is smaller than the average value during the observation period.

Table 1 – Characteristics of Respondents

No	Characteristics	Frequency (Person)	Percentage (%)
1	Gender		
	Man	47	47%
	Woman	53	53%
Amount		100	100%
2	Age (years)		
	<30	26	26%
	31-40	21	21%
	41-50	19	19%
	51-60	34	34%
Amount		100	100%
3	Education		
	Senior High School	2	2%
	Diploma	3	3%
	Bachelor	39	39%
	Masters	37	37%
	Doctor	18	18%
	Other	1	1%
Amount		100	100%
4	Work		
	Private sector employee	38	38%
	Self-employed	2	2%
	Civil servants	49	49%
	Other	11	11%
Amount		100	100%
5	Experience Using E-Filing and E-Billing Systems		
	<1 year	26	26%
	1-2 yrs	14	14%
	>2 years	60	60%
Amount		100	100%

Source: Processed data, 2023.

Table 2 – Results of Descriptive Statistical Analysis

n/n	N	Min	Max	Mean	Std. Deviation
Implementation of the E-Filing System (X1)	100	21	40	33.66	4.94254
Implementation of the E-Billing System (X2)	100	15	40	32.95	6.15355
Internet Understanding (Z)	100	12	28	24,20	3.26289
Fulfillment of Tax Obligations (Y)	100	14	28	25.66	2.73850
Valid N (Listwise)	100				

Source: Primary data processed, 2023.

Variables in implementing the e-Filing system measured using a scale of 1-4 and consists of 10 statement items. The minimum value from 100 research respondents regarding the e-Filing system implementation variable was 21 while the maximum value was 40. The average value of respondents' answers to the e-Filing system implementation variable was 33.66. The standard deviation of the test results for implementing the e-Filing system is 4.94254. This shows that there is a difference in the value of implementing the e-Filing system studied from the average of 4.94254. Variables in implementing the e-Billing system measured using a scale of 1-4 and consists of 10 statement items. The minimum score from 100 research respondents regarding the e-Billing system implementation variable is 15 while the maximum value is 40. The average value of respondents' answers to the e-Billing system implementation variable is 32.95. The standard deviation of the test results for implementing the e-Billing system is 6.15355. This shows that there is a difference in the value of implementing the e-Billing system studied from the average of 6.15355. Internet



understanding variables measured using a scale of 1-4 and consists of 7 statement items. The minimum score from 100 research respondents regarding the internet understanding variable was 12 while the maximum score was 28. The average respondent's answer to the internet understanding variable was 24.20. The standard deviation of the internet comprehension test results is 3.26289. This shows that there is a difference in the internet understanding score studied from the average of 3.26289. Variable for fulfilling tax obligations using a scale of 1-4 and consists of 7 statement items. Minimum value from 100 research respondents regarding the variable of fulfilling tax obligations is worth 14 while the maximum value is 28. The average value of respondents' answers to the variable fulfilling tax obligations is 25.66. Standard deviation of the test results for fulfilling tax obligations amounting to 2.73850. This shows that there is a difference in the value of fulfilling tax obligations studied from the average of 2.73850.

The results of the regression analysis aim to test whether the existing hypothesis is appropriate to see the effect of implementing the e-Filing and e-Billing system on fulfilling tax obligations with internet understanding as a moderating variable.

Table 3 – MRA Analysis Results

Variable	Unstandardized Coefficient		Standardized Coefficient	t-count	Sig.
	B	Std. Error	Beta		
(Constant)	-17,377	4,027		-4,315	,000
Implementation of the E-Filing System (X1)	2,411	,559	4,352	4,311	,000
Implementation of the E-Billing System (X2)	-1,301	,510	-2,924	-2,551	,012
Internet Understanding (Z)	1,394	,179	1,661	7,777	,000
X1*Z	-.088	,024	-6,894	-3,684	,000
X2*Z	,054	,022	4,665	2,494	,014

Dependent Variable: Fulfillment of Tax Obligations.

Source: Primary data processed, 2023.

Based on these results, the following Multiple Linear Regression equation obtained:

$$Y = a_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 X_1Z + \beta_5 X_2Z \quad (1)$$

$$Y = -17.377 + 2.411X_1 - 1.301X_2 + 1.394Z - 0.088X_1*Z + 0.054X_2*Z \quad (2)$$

The constant value (α) of -17.377 indicates a negative constant value. This means that the fulfillment of tax obligations will tend to decrease when the e-filing system implementation variable (X1) and the e-Billing system implementation variable (X2) are considered non-existent (zero) or constant. The regression coefficient (β_1) on the e-filing system implementation variable (X1) is 2.411. A positive regression coefficient indicates that if the implementation of the e-filing system goes well, it will result in an increase in the fulfillment of tax obligations assuming the other independent variables are constant. The regression coefficient (β_2) on the e-Billing system implementation variable (X2) is -1.301. A negative regression coefficient indicates that if the implementation of the e-Billing system is mandatory, it will result in a decrease in the fulfillment of tax obligations assuming the other independent variables are constant. The regression coefficient (β_3) on the internet understanding variable (Z) is 1.394. A positive regression coefficient indicates that if internet understanding increases, then the fulfillment of tax obligations will increase assuming other independent variables are constant. The interaction coefficient value of the variables implementing the e-filing system and internet understanding is (β_4) of -0.088. A negative regression coefficient indicates that if there is a decrease in the interaction of the variables implementing the e-filing system and understanding the internet, then the fulfillment of tax obligations will tend to decrease assuming that the other independent variables are constant. The interaction coefficient value of the variables implementing the e-Billing system and internet understanding is (β_5) of 0.054. A positive regression coefficient indicates that if there is an increase in the interaction of the variables implementing the e-Billing system and



understanding the internet, then the fulfillment of tax obligations will tend to increase assuming that the other independent variables are constant.

Table 4 – Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.944	0.891	0.885	0.92966

Source: Primary data processed, 2023.

The Adjusted R Square value is 0.885 or 88.5 percent; this shows that 88.5 percent fulfillment of tax obligations can be explained by implementation of e-Filing and e-Billing systems with internet understanding as a moderating variable and the remaining 11.5 percent is explained by other factors not included in the model.

Table 5 – Model Feasibility Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.	
1	Regression	661,198	5	132,240	153,007	0,000
	Residual	81,242	94	0.864		
	Total	742,440	99			

Source: Primary data processed, 2022.

Table 6 – Hypothesis Test Results

Variable	Unstandardized Coefficient		Standardized Coefficient	t-count	Sig.
	B	Std. Error	Beta		
(Constant)	-17,377	4,027		-4,315	,000
Implementation of the E-Filing System (X1)	2,411	,559	4,352	4,311	,000
Implementation of the E-Billing System (X2)	-1,301	,510	-2,924	-2,551	,012
Internet Understanding (Z)	1,394	,179	1,661	7,777	,000
X1*Z	-.088	,024	-6,894	-3,684	,000
X2*Z	,054	,022	4,665	2,494	,014

Dependent Variable: Fulfillment of Tax Obligations.

Source: Primary data processed, 2023.

The implementation of the e-filing system has a positive effect on the fulfillment of WPOP tax obligations in Denpasar City. This means that if the implementation of the e-Filing system goes well, it will result in an increase in the fulfillment of tax obligations. The research results support the Technology Acceptance Model Theory which states that if a system is easy to use and does not require a long time, it determines whether a system is acceptable. Compliance with taxpayer obligations depends on the taxpayer's own perception of the usefulness of a system. The results of this research are in line with research by Suprayogo (2018), which found that the E-Filing system has a positive and significant effect on taxpayer compliance.

The implementation of the e-Billing System has a negative effect towards Fulfillment of Tax Obligations of individual taxpayers in Denpasar City. This means that if the implementation of the e-Billing system in paying taxes is mandatory, it will result in a decrease in the fulfillment of tax obligations. This is due to obstacles in using the e-Billing system for taxpayers including internal obstacles from taxpayers, namely limited technological capabilities, taxpayer awareness, taxpayer accuracy and external obstacles, namely servers often down, limited facilities, and instability of the taxpayer's internet connection. The results of this research support the results of the research supporting the Technology Acceptance Model Theory which states that if a system is difficult to use, then the system cannot be accepted. The results of this study are not in line with the research of Putra et.al. (2021) found that the implementation of the E-Billing system has a positive and significant effect on taxpayer compliance.



Internet literacy can moderate (weaken) the influence of implementing the e-Filing System on fulfilling the obligations of individual taxpayers in Denpasar City. This means that if there is a decrease in interaction with the implementation of the e-Filing system and understanding of the internet, then the fulfillment of tax obligations will tend to decrease.

Internet literacy can moderate (strengthen) the influence of implementing the e-Billing System on fulfilling the tax obligations of individual taxpayers in Denpasar City. This means that if there is an increase in interactions with the implementation of the e-Billing system and understanding of the internet, then the fulfillment of tax obligations will tend to increase. The research results are in line with research by Manullang et al., (2020) which found that understanding the internet can strengthen the influence of implementing the E-Billing system on taxpayer compliance.

CONCLUSION

The impact of electronic tax systems on tax compliance in Denpasar City unveils varied effects. The successful implementation of the e-Filing System positively correlates with increased fulfillment of tax obligations, indicating a potential rise in compliance if the system functions effectively. Conversely, the mandatory implementation of the e-Billing System displays a negative association with individual taxpayer compliance in Denpasar City, potentially leading to decreased fulfillment of tax obligations. Moreover, the influence of internet literacy acts as a moderating factor in these scenarios. When there's a decrease in interaction between the e-Filing System and internet understanding, it weakens the effect on tax obligation fulfillment. Conversely, an enhanced understanding and interaction with the e-Billing System and internet literacy tend to strengthen compliance, potentially increasing tax obligation fulfillment among individual taxpayers. To improve taxpayer compliance, the Directorate General of Taxes (DJP) should conduct regular outreach programs via regional Tax Offices (KPP Pratama) to educate and ensure uninterrupted e-Filing and e-Billing system usage. Additionally, taxpayers are encouraged to stay informed about tax regulations to avoid penalties. However, this research has limitations, focusing solely on individual taxpayers and examining only two systems, e-Filing and e-Billing, from the Directorate General of Taxes (DJP). Future studies could broaden the scope by including more respondents and exploring all systems offered by the DJP for a comprehensive analysis.

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