

The Relevance of the Technology Acceptance Model in E-Filing System to the Individual Taxpayer Compliance with the Knowledge of Taxation and taxpayer Awareness as a Moderating Variable in the Tax Office Pratama Jakarta Pancoran

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Abstract:- This Study aims to determine the relevance of the application of the technology acceptance model in e-filing system to the individual taxpayer compliance with the knowledge of taxation and taxpayer awareness as a moderating variable in the Office of Steward of the Tax Jakarta Pancoran with a focus on three villages in Rawajati, Kalibata, and Cikoko. Data collection was done by giving questionnaires to the taxpayer listed on the Tax Office Jakarta Pancoran with the scope on three villages in Rawajati, Kalibata, and Cikoko. Data analysis by using Statistical Product and Service Solution (SPSS) program version 22. The results showed that all the variables have a positive and significant only variable awareness of the taxpayer has no effect as a moderating variable on the relevance of the technology acceptance model to taxpayer compliance.

Keyword:- *Theory of Technology Acceptance Model, Knowledge of Taxation, Taxpayer Awareness and Compliance of Individual Taxpayers.*

I. INTRODUCTION

According to Oladipupo and Obazee (2016) nature of development of the country, the tax and the tax system is very penting. Based on data from the State Revenue and Expenditure Budget Performance and the Fact (OUR BUDGET), Ministry of Finance of the Edition of January 2019, the tax revenue contributed to the state amounted to Rp 1.315.93 trillion or 92,41 percent from \$ 1.424,00 trillion targeted in BUDGET 2018 (Ministry of Finance, 2019). The revenue contribution of the role of the taxpayer in compliance with taxation obligations. The ratio of taxpayer compliance based on Annual Report of the Directorate General of Taxes in the year 2013 until 2017 shows the contribution is still low.

According to Oladipupo and Obazee (2016) Income tax in Indonesia is still relatively low, such should be an increase in the tax system because tax system is very important. The development of the internet and technology is an increasingly popular in business organizations and public

institutions. Governments around the world, continue to increase the use of information and communication technology to improve public services. According to Soneka and Phiri (2019) in his research stated that the System of E-Tax is a system that develops over the development of the internet and technology applications to increase tax compliance. The government through the Directorate General of Taxes to the modernization of the tax administration system is a system of reporting through the Electronic Filing System (E-Filing). Sentanu and Budiarta (2019) states Electronic Filing System (E-Filing) is a service delivery (SPT) Tax electronically to the taxpayer of individuals and business entities to the Directorate General of Taxes through Application Service Provider (ASP) by utilizing the internet so that the real time reports and the taxpayer does not need to come in and queued to the tax office. The usefulness and the ease of Electronic Filing System (E-Filing) in line with the Theory of Technology Acceptance Model (TAM) which was first introduced by Davis in 1986. Theory Technology Acceptance Model developed from the Theory of Reasoned Action by Ajzen and Fishbein in 1980. perceived usefulness can be measured by how the taxpayer with the system can be easy to convey (SPT) Tax, reduce errors and such a system could be beneficial for the taxpayer. Research davis (1989) mentioned perceived ease of use is the extent to which a person believes that using a particular system would be free of effort (limited resources that can be allocated to someone for a variety of activities). According to jogiyanto (2007) behavior intention is the desire of a person to perform a particular behavior that can predict with better than the use of a technology.

Waluyo and Nelinda (2013) mentioned nature of increase tax compliance, the knowledge will be of taxation shall be owned by the taxpayer. Mukhlis et al. (2015) mentioned pengetahuan taxation with regard to public understanding of taxation and about the application of the system perpajakan. In this case the system of taxation that is used is the Electronic Filing System (E-Filing). Understanding and application of the system of Electronic Filing System (E-Filing) shall be owned by the taxpayer to improve tax compliance.

Self assessment system is a system of taxation applicable in Indonesia. Self assessment system is a system of tax collection in an effort to increase compliance with tax where taxpayer awareness is very important. Harnovinsah and Sandy (2019) mentioned Self-assessment system is a concept that must be understood, the implementation of self assessment system will be effective if the condition of voluntary compliance community is formed. Asrinanda (2018) mentioned Awareness is mandatory is the behavior of the taxpayer in the form of perception or a top view of the tax knowledge to act according to dengan applicable tax laws.

Based on the description of the phenomenon, this study makes titl “the Relevance of the Technology Acceptance Model in E-Filing System to the individual taxpayer Compliance with the Knowledge of Taxation and taxpayer Awareness as a Moderating Variable in the Tax Office Pratama Jakarta Pancoran”.

II. LITERATURE REVIEW

➤ *Theory Of Technology Acceptance Model*

Theory of Technology Acceptance Model (TAM) is one of the theories about the use of information technology systems that are considered very influential and explain the individual against the use of information technology systems. This theory was first introduced by Davis in 1986. Theory Technology Acceptance Model developed from the Theory of Reasond Action by Ajzen and Fishbein in the year 1980. Technology Acceptance Model is a model of the acceptance of information technology systems that will be used by the user. Acceptance of the individual against the information technology system which is determine by two construction namely perceived usefulness and perceived ease of use, both the construction of such influence to behavioral intention. The usefulness of this theory is the extent to which a person believes that using a particular system will improve the performance of the job. With perceived usefulness someone feel confident that the information system is useful then he will use . And ease of use is the extent to which a person believes that using a tgy will be free from effort And perceived ease of use a person feel confident that the information system is easy to use then he will useit.

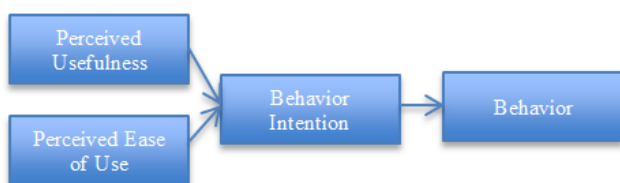


Image 1.Theory of Technology Acceptance Model

➤ *E-Filing System*

According to Rahayu (2017) mentioned the tax System is a tax service that uses the internet with a platform online which can be accessed by the taxpayer. one of the systems which was issued by the Directorate General of Taxes is E-Filing. E-Filing is an online Application used by the taxpayer in delivering e-tax returns to the Directorate General of

Taxes through the official website of the Directorate General of Taxes, with registration in advance to get eFIN because through the online system so it is real time for the Directorate General of Taxes of the destination information.

➤ *Social Learning Theory*

In the research of Bandura 1977 mentioned Social Learning Theory explain the existence of reciprocal interactions that are sustainable and someone can learn by experience and observation. The process of social learning according to Andreas and Savitri (2015) include :

- a) the Process of Attention
- b) the Process of Detention
- c) the Process of Reproduction motor
- d) the Process of Strengthening

➤ *Knowledge Of Taxation*

In the study Oladipupo and Obazee (2016) Knowledge of the tax is the level of awareness and sensitivity of the taxpayer against the tax laws. Knowledge of the tax to the regulation of the tax law is very important in terms of growing tax compliance. The absence of knowledge of the taxation of the taxpayer is not going to know how the tax rules that apply so that the taxpayer does not know of its obligations.

➤ *Theory of Planned Behavior*

Theory of planned behavior is the development of the theory of reasoned action by Icek Ajzen in 1988. Ajzen (1988) added a kontruk called perceived behavioral control does not exist in the theory of reasoned action. Perceived behavioral control is defined by Ajzen (1991) as the ease or difficulty to perform the behavior. According to Taylor and Todd (1995) dnature of the context of the system technology perceived behavioral control is defined as Construct-Construct internal and external behavior.

➤ *Awareness Of The Taxpayer*

According to Rahayu (2017) mentioned Awareness of the taxpayer is a condition where the taxpayer understand and understand the meaning, function and purpose of payment of the state tax. With the awareness of high taxpayer will give effect to improve tax compliance is better again.

➤ *Taxpayer Compliance*

According to Rahayu (2017) mentioned Awareness of the taxpayer is a condition where the taxpayer understand and understand the meaning, function and purpose of payment of the state tax. With the awareness of taxpayers will give effect to improve tax compliance is better again.

Research Davis (1989) mentioned Perceived usefulness is defined as the limit where a person believes that using a particular system would meningkatkan the performance of the individual. The construct of perceived usefulness if a person feel confident that the system will be useful then that user will use and vice versa if it is not useful then tidak will be used and the Construct of perceived usefulness memhave an influence on the attitude, behavior intention and behavior in the useof technology.

Research Davis (1989) mentioned perceived ease of use is the extent to which a person believes that using a particular system would be free of effort. Venkatesh and Davis (2000) konstruk perceived ease of use if a person feel confident that the system will be easy to use so that user will use and vice versa if it is not useful then it will not be used. Ease of use is significantly related to intention, both directly and indirectly.

Theory of Technology Acceptance Model built on the basis of use. Through the use of technology and the new information system that used individual can improve the performance so that there will appear the anxiety felt by individual. Lu et al. (2010) mentioned ease of use felt to show how easy individual learning in the use of technology and the new system. Theory of Technology Acceptance Model stated behavior is determined by intention. The research of Chang et al. (2005) mentioned intention itself is determined by the attitude of the individual. Behavior raises some problems in tax compliance.

In the research of Bandura (1977) Social Learning Theory explain the existence of reciprocal interactions that are sustainable and someone can learn by experience and observations. Social Learning Theory in line with the knowledge of taxation. Knowledge of taxation is the level of awareness and sensitivity of the taxpayer against the law perpapolicies. Knowledge of the tax against the relevance of the Theory of Technology Acceptance Model in E-Filing System raises the reciprocal interactions to the level of awareness of the usefulness and ease-of-use information system technology. Knowledge of the tax has the effect to determine the behavior of poor compliance.

Ajzen (1991) stated the Theory of Planned Behavior the presence of perceived behavioral control is defined by Ajzen as the ease or difficulty to perform the behavior. Ratnawati et al. (2018) stated ease and difficulties in the Theory of Planned Behavior in line with the awareness of the taxpayer that is the attitude of the views or feelings that involve the knowledge of the beliefs and reasoning of which affects the tendency to act in accordance with the changes that have and are available on the tax system. Adhiambo & Theuri (2019) states ker taxpayer against the relevance of the Technology Acceptance Model in E-Filing System, concerning the behavior to act in accordance with the changes that are on the two constructs Theory of Technology Acceptance Model, namely the usefulness and ease of use in information systems technology. Increased awareness berimpact on tax compliance.

In the study of Davis (1989) perceived usefulness is defined as the limit where a person believes that using a particular system would meningkatkan the performance of the individual. Perceived usefulness is a providedn about decision making. Trust in E-Filing system can be taken as a decision by the taxpayer for compliance with existing regulations.

In the study of Davis (1989) perceived ease of use is the extent to which a person believes that using a system specific will be free of effort. Perceived ease of use is also a belief about the process pengambilan decision. Trust in E-Filing system can be taken as a decision by the taxpayer for compliance with existing regulations.

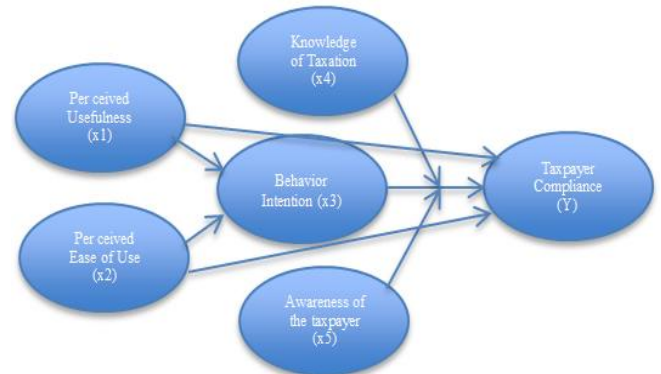


Figure 2. Framework

III. RESEARCH METHODS

This research is a type of research using quantitative research methods. Suliyanto (2018) said that quantitative Research is research that is based on quantitative data where quantitative data is data in the form of digits or numbers. The population in this research is All individual taxpayers registered in KPP Pratama Jakarta Pancoran (specifically on the environment three villages in Rawajati, Kalibata, and Cikoko) which is taken as the population in this study is 1,000 of the three areas of the village due to the outbreak of COVID-19. Sampling technique used in this study is probability sampling. Sugiyono (2010) says the sampling Technique used in this study is probability sampling. Probability sampling is a sampling technique that provides opportunities equal for each element (member) of the population to be elected as members of the sample. Probability sampling technique that used in this research is simple random sampling. Sugiyono (2018) said Simple random sampling is the taking of the sample members of the population was randomly without regard to strata that exist in the population. To determine the number of samples in this study, then used the slovin formula. The number of samples in this study is 286 Mandatory Personal Tax using the calculation formula Slovin with a margin of error of 5%. But the emergence of the unfortunate Corona virus (COVID-19) so that it appears restrictions on activities undertaken by the government to the community so that the sample can be taken as many as 160 people with taxpayers who are really close to the home environment researchers.

In this study, the data used is primary data. Suliyanto (2018) said the primary Data is the data collected by the researcher directly from the source first. Data collection was done through direct research on every taxpayer registered in KPP Pratama Jakarta Pancoran (specifically on the environment three villages in Rawajati, Kalibata, and Cikoko). Data Collection techniques used in this research is Questionnaire. The collection of data conducted directly give

the questionnaire (questions) to the individual taxpayer. Methods the questionnaire used in this research is using the Instrument checklist. Scale of measurement used in this study is the likert scale. Scale linkert dimension 5 scale, namely: Scale (1) Strongly Agree, Scale (2) Agree, the Scale (3) Neutral, Scale (4) Agree, and the Scale (5) do Not Agree. The Data collected from each of the answers from the taxpayer processed with the Statistical Product and Service Solution (SPSS). This research conducted a few test, namely :

- A. quality Test Data :
 - 1. Test Validity
 - 2. To Test The Reliability
- B. Test The Assumptions Of The Classic :
 - 1. Test Of Normality
 - 2. Test Of Multicollinearity
 - 3. Test Heteroscedasticity
 - 4. Test Autocorrelation as well as
- C. Test The Hypothesis :
 - 1. Test The Coefficient Of Determination
 - 2. Simultaneous Significance Test
 - 3. Test The Significance Of Individual Parameters.

IV. DATA ANALYSIS

A. Descriptive Research Data

Questionnaire distributed as much as 160 but that is used in the processing of data with details as follows :

Table 1. The Distribution Of The Questionnaire

Description	Number	%
deployed	160	100
returned	150	93,75
processed	120	75

Based on the questionnaire contained the identity of which is used as a classification of respondents according to gender, age, education Level, Status, and Job. This can be explained by each table with the presentation of the processing of the data through SPSS Version 22 of the object under study as follows:

Table 2 Data On The Gender Of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	73	60.8	60.8	60.8
Women	47	39.2	39.2	100.0
Total	120	100.0	100.0	

Based on the results if the data in table 2 above, the number of male respondents as many as 73 people or 60.8% and female respondents as many as 47 people or 39.2%. The majority of respondents were male as many as 73 people or 60,8%.

Table 3 Data Age of the Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid < 20 yrs	2	1.7	1.7	1.7
> 50 yrs	6	5.0	5.0	6.7
20 - 30 years old	67	55.8	55.8	62.5
31 - 50 years old	45	37.5	37.5	100.0
Total	120	100.0	100.0	

Based on the results if the data in table 3 above, it is known that most respondents are at the age of 20-30 years old, 67 people or to 55.8%, followed by age 31-50 years as many as 45 people or 37,5%, > 50 yrs as many as 6 people or 5% and < 20 years of as much as 2 or 1.7%.

Table 4 Status Data Of The Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Married	49	40.8	40.8	40.8
Married	71	59.2	59.2	100.0
Total	120	100.0	100.0	

Base onthe results if the data in table 4 above, it is known that most of the respondents are with the status married as many as 71 people or 59.2 a% and the status has not been married as many as 49 people or 40,8%.

Table 5 Data the Level of Education of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid D3	8	6.7	6.7	6.7
S1	84	70.0	70.0	76.7
S2	2	1.7	1.7	78.3
S3	1	.8	.8	79.2
high SCHOOL	25	20.8	20.8	100.0
Total	120	100.0	100.0	

Based on the results if the data in the table 5 above, it is known that most of the respondents are with the level of education of S1 as many as 84 people, or 70%, the next bachelor as many as 25 people or 20,8%, D3 as many as 8 people or 6.7%, S2 as much as 2 people or 1.7% and S3 as much as 1 people or 0.8%.

Table 6 Employment Data Of The Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Private Sector Employees	110	91.7	91.7	91.7
Student	2	1.7	1.7	93.3
Civil Servants	3	2.5	2.5	95.8
Entrepreneur	5	4.2	4.2	100.0
Total	120	100.0	100.0	

Based on the results if the data in the table 6 above, it is known that most of the respondents are with the work as private employees as many as 110 people or 91,7%, the next entrepreneur as much as 5 people or 4.2%, state employees 3 people or 2.5% and the student as much as 2 people or 1.7%.

B. Test Results Of The Data Quality

Table 7 the Results of the Test of the Validity of the

	Corrected Item- Total Correlation /r Hitung	r Tabel	Keteranga n
<i>Perceived Usefulness</i>	,716	,179	Valid
<i>Perceived Ease of Use</i>	,528	,179	Valid
<i>Behavior Intention</i>	,939	,179	Valid
Knowledge of Taxation	,905	,179	Valid
taxpayer Awareness	,907	,179	Valid
taxpayer Compliance	,921	,179	Valid

According to Ghozali (2016) said validity Test is done by performing a correlation between the scores of the questions with a total of constructs or variables. Significance test to compare the value of r count r table for degree of freedom (df)= n-2, in this case n is the number of samples. if r count is greater than r table and the value is positive then the grains or statement or indicator is declared invalid.

Basedn the results if the data in table 7 revealed the magnitude of df= 120-2 = 118 and alpha= 0.05 is obtained r table= 0.179. The value of r count can be seen in table Corrected Item-Total Correlation. And it can be concluded that all the variables are declared invalid.

Table 8 the Results of the Reliability Tests

Variable	cronbach's Alpha	N of Items
<i>Perceived Usefulness</i>	,710	5
<i>Perceived Ease of Use</i>	,743	4
<i>Behavior Intention</i>	,888	6
Knowledge of Taxation	,840	3
taxpayer Awareness	,862	3
of Tax Compliance	,900	4

According to Ghozali (2016) said that A construct is said or variable is said to be reliable if it gives the value of cronbach's Alpha of more than 0.70. Basedn the results if the data in table 8 is known to all the variables of this study have value above 0.70 And it can be concluded that all variables are reliable.

C. The Results of the Classical Assumptions

According to Ghozali (2016) say a normal Distribution will form a straight line diagonally and plotting the data residuals will be compared with the diagonal line. If the data distribution of the residual normal, then the line that describes the real data will follow the line of the diagonal.

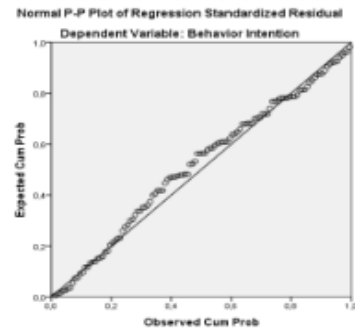


Figure 3 The Results Of The Normality Test Behavior Intention

Bersarkan results image 3 be aware that plotting data follow the line is diagonal and it can be concluded that the data is normally distributed.

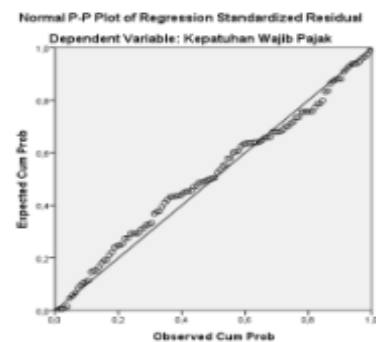


Figure 4 the Results of the Normality Test of taxpayer Compliance (Technology Acceptance Model in E-Filing System)

Bersarkan the results of figure 4 it is known that plotting data follow the line is diagonal and it can be concluded that the data is normally distributed.

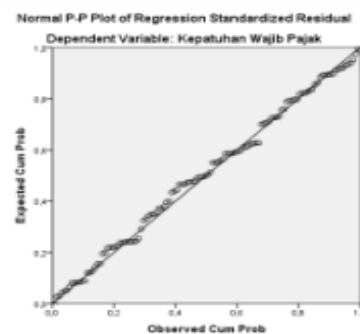


Figure 5 the Results of the Normality Test of taxpayer Compliance (Technology Acceptance Model in E-Filing System with Knowledge of Taxation and taxpayer Awareness as a Moderating Variable)

Bersarkan the results of figure 5 be aware that plotting data follow the line is diagonal and it can be concluded that the data is normally distributed.

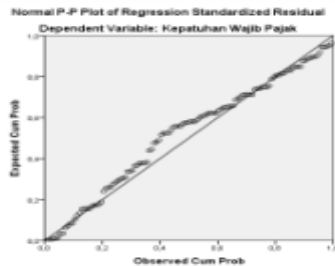


Figure 6 Test Normality of Tax Compliance (Perceived Usefulness and Perceived Ease of Use)

Bersarkan results image 6 known that plotting data follow the line is diagonal and it can be concluded that the data is normally distributed.

According to Ghozali (2016) said Model regresi good should not happen korelasi among the independent variables. Untuk detect the presence or absence of multikolonieritas in the regression model is one with a view of the value of the tolerance and his opponent variance inflation factor (VIF). The value of the cut-off commonly used to indicate the presence of multikolonieritas is the value of the Tolerance ≤ 0.10 or equal to the value of $VIF \geq 10$.

Table 9 Test Results Multikolonieritas Behavior Intention

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-2,746	2,216		-1,239	,218		
Perceived Usefulness	,967	,110	,586	8,784	,000	,824	1,213
Perceived Ease of Use	,602	,138	,292	4,373	,000	,824	1,213

a. Dependent Variable: Behavior Intention

Based on the results of table 9 it is known that all the variables have the values of Tolerance ≥ 0.10 and $VIF \leq 10$ and it can be concluded all the variables does not occur multikolonieritas.

Table 10 the Results of Test Multikolonieritas taxpayer Compliance (Technology Acceptance Model in the System of E-Filing)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,076	,937		-,081	,936		
Perceived Usefulness	,092	,060	,074	1,538	,127	,497	2,013
Perceived Ease of Use	-,087	,062	-,056	-1,386	,168	,709	1,411

Behavior Intention	,675	,039	,905	17,365	,000	,429	2,332
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a. Dependent Variable: Tax Compliance

Based on the results of table 11 is known that all the variables have the values of Tolerance ≥ 0.10 and $VIF \leq 10$ and it can be concluded that all variables do not occur multikolonieritas.

Table 12 Test Results Multikolonieritas taxpayer Compliance (Technology Acceptance Model in the System of E-Filing with the Knowledge of Taxation and taxpayer Awareness as a Moderating Variable)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	6,854	,358		19,154	,000		
Moderation Knowledge of Taxation	,017	,003	,491	5,524	,000	,126	7,960
Moderation Awareness of the taxpayer	,016	,003	,465	5,223	,000	,126	7,960

a. Dependent Variable: Tax Compliance

Based on the results of table 12 is known that all the variables have the values of Tolerance ≥ 0.10 and $VIF \leq 10$ and it can be concluded that all variables do not occur multikolonieritas.

Table 13 Test Results Multikolonieritas taxpayer Compliance (Perceived Usefulness and Perceived Ease of Use)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,1929	1,759		-1,096	,275		
Perceived Usefulness	,744	,087	,604	8,514	,000	,824	1,213
Perceived Ease of Use	,320	,109	,208	2,925	,004	,824	1,213

a. Dependent Variable: Tax Compliance

Based on the results of table 4.13 known that all the variables have the values of Tolerance ≥ 0.10 and VIF ≤ 10 and it can be concluded that all variables do not occur multikolonieritas.

According to Ghozali (2016) says If there is a specific pattern such as dots (scatterplot) that there is formed a certain pattern of regular (corrugated, widened then narrowed) then indicate that there has been heteroscedasticity. If there is no clear pattern, as well as the point-the point spread above and below the number 0 on the Y-axis, then there is heteroscedasticity.

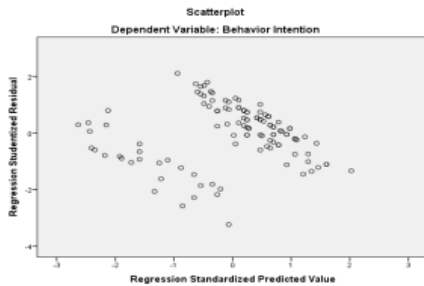


Figure 7 The Results Of Heteroscedasticity Test Behavior Intention

From grafik scatterplot in figure 7 it is known that the spread randomly above and below the number 0 on the Y-axis and it can be concluded that there is heteroscedasticity.

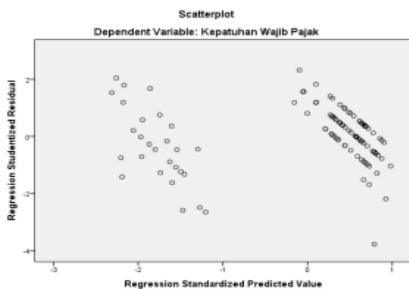


Figure 8 the Results of the Test of Heteroscedasticity taxpayer Compliance (Technology Acceptance Model in E-Filing System)

From grafik scatterplot in figure 8 it is known that the spread randomly above and below the number 0 on the Y-axis and it can be concluded that there is heteroscedasticity.

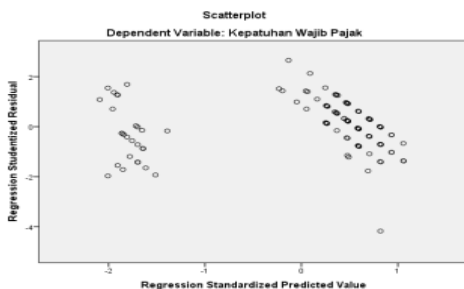


Figure 9 the Results of the Test of Heteroscedasticity taxpayer Compliance (Technology Acceptance Model in E-Filing System with Knowledge of Taxation and taxpayer Awareness as a Moderating Variable)

From grafik scatterplot in figure 9 it is known that the spread randomly above and below the number 0 on the Y-axis and it can be concluded that there is heteroscedasticity.

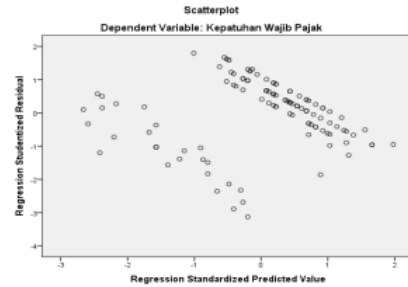


Figure 10 the Results of the Test of Heteroscedasticity taxpayer Compliance (Perceived Usefulness and Perceived Ease of Use)

From the graph scatterplot on gambar 10 it is known that the spread randomly above and below the number 0 on the Y-axis and it can be concluded that there is heteroscedasticity.

According to Ghozali (2016) said autocorrelation Test aims to test whether in a linear regression model there is a correlation between the error clutter (residual) in the period t with an error at period t-1 (previous). One to test the autocorrelation is the Durbin – Watson test (DW test). Decision no autocorrelation if the value of the Durbin – Watson were among the du s/d 4-du (du < d < 4-du).

Table 14 Results Of The Autocorrelation Test Behavior Intention

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.785 ^a	.616	.609	3,55978	2,024

a. Predictors: (Constant), LAG_RES2_x2, LAG_RES2_x1
 b. Dependent Variable: LAG_RES2_x3

Based on table 14 known value of the Durbin – Watson of 2,024 as. To know the du and dl then used statistical tables Durbin –Watson with $\alpha=5\%$, a total sample of 120 (n) and the number of independent variables 2 (k), then on the table Durbin – Watson can be taken with the values dl = 1.668, du=1.736. It can be concluded that the value of the Durbin – Watson with the formula $du < d < 4-du$, or by $1.736 < 2.024 < 2.264$ ($4-1.736$) and this research is no autocorrelation.

Table 15 Results of the Autocorrelation Test of taxpayer Compliance (Technology Acceptance Model in the System of E-Filing)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.930 ^a	.865	.861	1,57177	1,993

a. Predictors: (Constant), Behavioral Intention, Perceived Ease of Use, Perceived Usefulness
 b. Dependent Variable: Tax Compliance

Based on table 15 the unknown value of the Durbin – Watson amounted to as much as 1.993. To know the du and dl then used statistical tables Durbin –Watson with $\alpha=5\%$, a total sample of 120 (n) and the number of independent variables 3 (k), then on the table Durbin – Watson can be taken with the values dl = 1.651, du=1.753. It can be concluded that the value of the Durbin – Watson with the formula $du < d < 4-du$, or by $1.753 < 1.993 < 2.247$ ($4-1.753$) and this research is no autocorrelation.

Table 16 Results of the Autocorrelation Test of taxpayer Compliance (Technology Acceptance Model in the System of E-Filing with the Knowledge of Taxation and taxpayer Awareness as a Moderating Variable)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,940 ^a	,884	,882	1,45182	2,001

a. Predictors: (Constant), Moderation Awareness of the taxpayer, of Knowledge, of Moderation Taxation
 b. Dependent Variable: Tax Compliance

Based on table 16-known value of the Durbin – Watson of 2.001. To know the du and dl then used statistical tables Durbin –Watson with $\alpha=5\%$, a total sample of 120 (n) and the number of independent variables 2 (k), then on the table Durbin – Watson can be taken with the values dl = 1.668, du=1.736. It can be concluded that the value of the Durbin – Watson with the formula $du < d < 4-du$, or by $1.736 < 2.001 < 2.264$ ($4-1.736$) and this research is no autocorrelation.

Table 17 Results of the Autocorrelation Test of taxpayer Compliance (Perceived Usefulness and Perceived Ease of Use)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,726 ^a	,527	,518	2,91353	2,021

a. Predictors: (Constant), LAG_x2, LAG_x1
 b. Dependent Variable: LAG_y

Based on table 17 is known the value of the Durbin – Watson of 2.001. To know the du and dl then used statistical tables Durbin –Watson with $\alpha=5\%$, a total sample of 120 (n) and the number of independent variables 2 (k), then on the table Durbin – Watson can be taken with the values dl = 1.668, du=1.736. It can be concluded that the value of the Durbin – Watson with the formula $du < d < 4-du$, or by $1.736 < 2.001 < 2.264$ ($4-1.736$) and this research is no autocorrelation.

D. The Results Of The Hypothesis Test
The Regression equation First ($x3 = \alpha + \beta1x1 + \beta2x2$)

Table 18 Test Results Of The Coefficient Of Determination Behavior Intention

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,756 ^a	,571	,564	3,73988

a. Predictors: (Constant), Perceived Ease of Use, Perceived Usefulness

Berbased test results in table 18 are known to Adjusted R Square is 0.564 it is proven to 56.4% variable behavior intention explained by the variables of perceived usefulness and variable perceived ease of use. And the rest ($100\% - 56,4\% = 43,6\%$) explained by other variables outside this research.

Table 19 Results of the F Test Behavior Intention

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2179,925	2	1089,963	77,929	,000 ^b
Residual	1636,441	117	13,987		
Total	3816,367	119			

a. Dependent Variable: Behavior Intention
 b. Predictors: (Constant), Perceived Ease of Use, Perceived Usefulness

The results of the F test in table 19 obtained value of F count equal to 77.929 with a probability of 0.000. Because the probability is much smaller than 0.05 then the regression proved can be used to predict behavior intention or can be said to Perceived Usefulness and Perceived Ease of Use influence the behavior intention.

Table 4.20 the Results of the t Test Behavior Intention

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2,746	2,216		-1,239	,218
Perceived Usefulness	,967	,110	,586	8,784	,000
Perceived Ease of Use	,602	,138	,292	4,373	,000

a. Dependent Variable: Behavior Intention

Based on right table 20 independent variables entered into the regression model, then the independent variables are Perceived Usefulness and Perceived Ease of Use proved significant to the variable Behavior Intention it can be seen from the probability is much smaller than 0.05.

The Regression equation of the Second ($y = \alpha + \beta1x1 + \beta2x2 + \beta3x3$)

Table 21 Test Results of the Coefficient of Determination of Tax Compliance (Technology Acceptance Model in the System of E-Filing)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,930 ^a	,865	,861	1,57177

a. Predictors: (Constant), Behavioral Intention, Perceived Ease of Use, Perceived Usefulness

Based on test results in table 21 unknown Adjusted R Square is 0.861 it is proven 86,1% variable individual taxpayer compliance explained by the variables of technology acceptance model in e-filing system. And the rest (100% - 86,1% = 13.9 percent) explained by other variables outside this research.

Table 22 Results of the F Test of taxpayer Compliance (Technology Acceptance Model in the System of E-Filing)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1834,893	3	611,631	247,577	,000 ^b
Residual	286,574	116	2,470		
Total	2121,467	119			

- a. Dependent Variable: Tax Compliance
- b. Predictors: (Constant), Behavioral Intention, Perceived Ease of Use, Perceived Usefulness

The results of the F test in table 22 of the value obtained F count equal to 247,577 with a probability of 0.000. Because the probability is much smaller than 0.05 then the regression proved can be used to predict the compliance of individual taxpayers or it can be said the technology acceptance model in e-filing system effect on individual taxpayer compliance.

Table 23 Results of the t Test of taxpayer Compliance (Technology Acceptance Model in the System of E-Filing)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,076	,937		-,081	,936
Perceived Usefulness	,092	,060	,074	1,538	,127
Perceived Ease of Use	-,087	,062	-,056	-1,386	,168
Behavior Intention	,675	,039	,905	17,365	,000

- a. Dependent Variable: Tax Compliance

Based on table 23 independent variables entered into the regression model, then the independent variables of the technology acceptance model in e-filing system proven to be significant to the variable individual taxpayer compliance it can be seen from the probability is much smaller than 0.05.

The Regression equation of the Third Variable Moderating the Knowledge of Taxation and taxpayer Awareness

Table 24 Test Results of the Coefficient of Determination of Tax Compliance (Technology Acceptance Model in the System of E-Filing with the Knowledge of Taxation as a Moderating Variable)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,946 ^a	,896	,893	1,38074

- a. Predictors: (Constant), Of Knowledge, Of Moderation Taxation, Behavior Intention, Knowledge Of Taxation

Arriving based test results in table 24 unknown Adjusted R Square is 0.893 this proved to 89.3% of variable individual taxpayer compliance explained by the variables of technology acceptance model in e-filing system with knowledge of taxation as a moderating variable. And the rest (100% - 89,3% = a 10.7%) explained by other variables outside this research.

Table 25 Results of the F Test of taxpayer Compliance (Technology Acceptance Model in the System of E-Filing with the Knowledge of Taxation as a Moderating Variable)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1900,321	3	633,440	332,265	,000 ^b
Residual	221,146	116	1,906		
Total	2121,467	119			

- a. Dependent Variable: Tax Compliance
- b. Predictors: (Constant), Of Knowledge, Of Moderation Taxation, Behavior Intention, Knowledge Of Taxation

The results of the F test in table 25 obtained value of F count equal to 332,265 with a probability of 0.000. Because the probability is much smaller than 0.05 then the regression proved can be used to predict the compliance of individual taxpayers or it can be said the technology acceptance model in e-filing system with knowledge of taxation as a variable moderating effect on individual taxpayer compliance.

Table 26 Results of the t Test of taxpayer Compliance (Technology Acceptance Model in the System of E-Filing with the Knowledge of Taxation as a Moderating Variable)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-6,705	2,346		-2,858	,005
Behavior Intention	,809	,124	1,085	6,540	,000
Knowledge of Taxation	1,354	,297	1,090	4,553	,000
Moderation Knowledge of Taxation	-,040	,013	-1,181	-3,165	,002

a. Dependent Variable: Tax Compliance

Based on table 26 independent variables entered into the regression model, then the independent variables of the technology acceptance model in e-filing system with knowledge of taxation as a moderating variable proved significant to the variable individual taxpayer compliance it can be seen from the probability is much smaller than 0.05.

Table 27 Results of the Test of the Coefficient of Determination of Tax Compliance (Technology Acceptance Model in the System of E-Filing with the Awareness of the taxpayer as a Moderating Variable)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,939 ^a	,881	,878	1,47423

a. Predictors: (Constant), Moderation Taxpayer Awareness, Behavior Intention, Awareness Of The Taxpayer

Arrivingbased test results in table 27 unknown Adjusted R Square is 0.878 it is proven 87,8% variable individual taxpayer compliance explained by the variables of technology acceptance model in e-filing system with an awareness of the taxpayer as a moderating variable. And the rest (100% - 87,8% = 12,2%) explained by other variables outside this research.

Table 28 Results of the F Test of taxpayer Compliance (Technology Acceptance Model in the System of E-Filing with the Awareness of the taxpayer as a Moderating Variable)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1869,357	3	623,119	286,707	,000 ^b
Residual	252,110	116	2,173		
Total	2121,467	119			

a. Dependent Variable: Tax Compliance
 b. Predictors: (Constant), Moderation Taxpayer Awareness, Behavior Intention, Awareness Of The Taxpayer

The results of the F test in table 28 obtained value of F count equal to 286,707 with a probability of 0.000. Because the probability is much smaller than 0.05 then the regression proved can be used to predict the compliance of individual taxpayers or it can be said the technology acceptance model in e-filing system with an awareness of the taxpayer as a variable moderating effect on individual taxpayer compliance.

Table 29 Results of the t Test of taxpayer Compliance (Technology Acceptance Model in the System of E-Filing with the Awareness of the taxpayer as a Moderating Variable)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	-2,865	2,311		-1,240	,218
Behavior Intention	,640	,126	,858	5,085	,000
Awareness of the taxpayer	,839	,298	,674	2,821	,006
Moderation Awareness of the taxpayer	-,019	,013	-,565	-1,529	,129

a. Dependent Variable: Tax Compliance

Based on table 29 independent variables of the technology acceptance model in e-filing system with an awareness of the taxpayer as a moderating variable proved not significant to the variable individual taxpayer compliance it can be seen from the probability is much greater than 0.05.

The Regression equation of the Fourth ($y = \alpha + \beta_1x_1 + \beta_2x_2$)

Table 30 Results of the Test of the Coefficient of Determination of Tax Compliance (Perceived Usefulness and Perceived Ease of Use)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,717 ^a	,514	,505	2,96928

a. Predictors: (Constant), Perceived Ease of Use, Perceived Usefulness
 b. Dependent Variable: Tax Compliance

Arrivingbased test results in table 30 unknown Adjusted R Square is 0.505 it is proven to 50.5% variable individual taxpayer compliance explained by the variable of Perceived Usefulness and Perceived Ease of Use. And the rest (100% - 50,5% = 49,5%) explained by other variables outside this research.

Table 31 the Results of the F Test of taxpayer Compliance (Perceived Usefulness and Perceived Ease of Use)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1089,920	2	544,960	61,810	,000 ^b
Residual	1031,547	117	8,817		
Total	2121,467	119			

a. Dependent Variable: Tax Compliance
 b. Predictors: (Constant), Perceived Ease of Use, Perceived Usefulness

The results of the F test in table 31 value obtained F count equal to 61,810 with a probability of 0.000. Because the probability is much smaller than 0.05 then the regression proved can be used to predict the compliance of individual taxpayers or can be said to Perceived Usefulness and Perceived Ease of Use affect the individual taxpayer compliance.

Table 32 t Test Results taxpayer Compliance (Perceived Usefulness and Perceived Ease of Use)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,929	1,759		-1,096	,275
Perceived Usefulness	,744	,087	,604	8,514	,000
Perceived Ease of Use	,320	,109	,208	2,925	,004

a. Dependent Variable: Tax Compliance

Based on the table of 32 independent variables entered into the regression model, then the independent variables are Perceived Usefulness and Perceived Ease of Use proved significant to the variable individual taxpayer compliance it can be seen from the probability is much smaller than 0.05.

Following the results of the research, the Relevance of the Technology Acceptance Model in E-Filing System to the individual taxpayer Compliance with the Knowledge of Taxation and taxpayer Awareness as a Moderating Variable in the Tax Office Pratama Jakarta Pancoran :

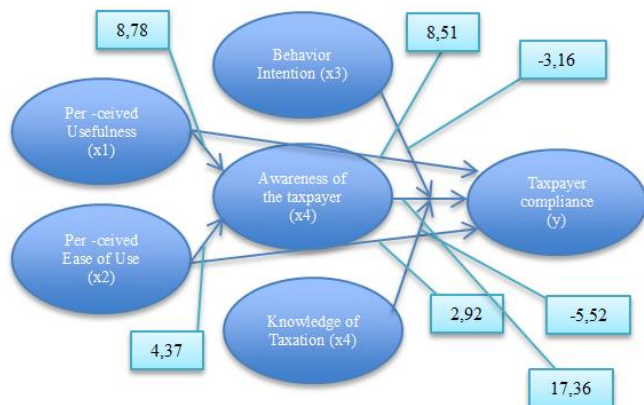


Image 11 Results Framework

Discussion the results of testing the influence of Perceived Usefulness on Behavior Intention

The results of hypothesis testing proved that there is influence of Perceived Usefulness on Behavior Intention. From the research results obtained tcount worth 8,784 greater than ttable worth 1,980 means a system that has the perception of the usefulness of the good then the taxpayer or the user will continue to use the system. According to Davis (1989) the confidence that the system and the technology is useful affects the person's intention to continue to use it and the perceived Benefits provide a strong correlation to the

user as well as the usefulness of the technology and information systems can improve the performance. The results of this hypothesis is strengthened from the previous research, Fred D. Davis (1989) and Kwasi Amoaka-Gyampah (2007) show that there is influence of significant Perceived Usefulness toward Behavior Intention. According to Kwasi Amoaka-Gyampah (2007) intention to use to continue the use of technology is how the user perceives the usefulness of the technology. The usefulness of the technology and system information that have been perceived by the taxpayer provide the intention to continue using a system of information technology and in line with how, according to Davis (1989) that the usability of a system of many of the results show a significant and important in influencing intentions and behavior in the use of technology. Perceived usefulness strongly influenced the quality of information systems (Chang et.al, 2005). Therefore, the usefulness of the system must be perceived by the users or the taxpayers so that the user or the taxpayer continue to use it to provide the quality of a good information system, in line with the research conducted by Christine Tjen,F, Vitria Indriani and Panggah Tri Wicaksono (2019) quality of information systems in a consistent and impactful significantly to the usability is felt.

Discussion the results of testing the influence of Perceived Ease of Use toward Behavior Intention

The results of hypothesis testing proved that there is influence of Perceived Ease of Use toward Behavior Intention. From the research results obtained tcount worth of 4,373 greater than ttable worth 1,980 means a system that has the perception of easy to use then the taxpayer or the user will continue to use the system. According to Davis (1989) the belief that the ease of technology and information systems will be free from effort that is if a person feel confident that the information system is easy to use meal he will continue to use it. The results of this hypothesis is strengthened from the previous research, Viswanath Venkatesh (2000) and Elena Karahanna and Moez Limayem (2000) showed that there is influence of significant Perceived Ease of Use toward Behavior Intention. According to Davis (1989) ease of use perceived to be the factors causing the onset of the perceived benefits. Benefits diraskan the perception of ease of use into a belief of decision-making (Jogiyanto, 2007, p.115). The benefits perceived by the user or the taxpayer arising from the ease of the system will make positive things to continue to menggunakannya.

Discussion the results of testing the influence of Technology Acceptance Model in the System of E-Filing

The results of hypothesis testing proved there is the influence of Technology Acceptance Model in E-Filing System to the individual taxpayer compliance. From the research results obtained tcount worth 17,365 greater than ttable worth 1,980 means a system used continuously by the taxpayer with the usability and comfort that is felt in the system e-filing then the taxpayer compliance increased. Factors of usability and comfort is a factor of the effectiveness of e-filing system (Rahayu, 2017, p.161). The effectiveness of the perceived cause taxpayer satisfaction survey e-filing system, how the performance of e-filing in

accordance with the expected taxpayer (Rahayu, 2017, p.162). and according to Ni Made Galih Masari and I Wayan Suartana (2019) technology has a positive effect on tax compliance. The positive effects of ease of use perceived shows how easy individual in learning in the use of technology and information systems new and emerging attitudes or intentions to use the system. The results of this hypothesis is strengthened from the previous research, Sadress Night, Juma Bananuka, (2019), and Cheng-Tsung Lu, Shiao-Yan Huang, and Pang-Yen Lo (2010) showed that there is significant influence of attitude on intention, the system of electronic tax returns and tax compliance.

The usefulness of the system of E-Filing is very good for the taxpayer, it can achieve the target or not it's too late in reporting the tax. Easy system of E-Filing for individual taxpayers, namely the extent to which the activity or the use of the system can be fun and easy to use (Rahayu, 2017, p.163). The results of the e-filing system that is perceived taxpayers create a positive attitude to continue to use it, in line with Davis (1989) attitude on the Theory of Technology Acceptance Model are the main factors that affect the users to run the system technology.

Discussion the results of testing the influence of Knowledge of Taxation as a moderating variable

The results of hypothesis testing proved there is the influence of Technology Acceptance Model in E-Filing System to the individual taxpayer compliance with the knowledge of taxation as a moderating variable. From the results of the study showed evidence that the higher the level of knowledge of e-filing system then tax compliance will increase.

The results of hypothesis in research proven to strengthen from previous research, Obongo Matibe Bernard, Dr. Florence S. Memba, Oluoch Oluoch (2018) and Mohd Rizal Palil (2010) showed that there is significant influence of knowledge of taxation on tax compliance. This study showed a good knowledge of the system of E-Filing in the Technology Acceptance Model proved significant effect on tax compliance and strengthening of 3.1% (of 86.5% to 89.6% in) and in line with the results of the research Adesina Olugoke Oladipupo and Uyioghosa Obazee (2016) and Clement @ Olatunji Olaoye, Abiodun Rafiat Ayeni-Agbaje and Abiola Peter Alaran-Ajewole (2017) that tax knowledge has a significant impact on tax compliance. Knowledge of taxation raises the reciprocal interaction that is positive how usability and ease of E-Filing system. Reciprocal interactions such is the level of awareness and sensitivity of the taxpayer against the tax laws (Bernard et al., 2018). According to Natrah Saad (2014) technical knowledge and view of the tax system as complex. Knowledge of tax and the complexity of the tax is seen as a supporting factor of the behavior of not compliance. Knowledge of taxation according to Mohd Rizal Palil (2010) the level of knowledge varies from the taxpayer. The onset of the level of variation and the knowledge that taxpayers need to design educational programs taxes, simplify the tax system and develop a broader understanding (Palil, 2010). Knowledge of the tax to the regulation of the tax law is very important in terms of growing tax

compliance. The absence of knowledge of the taxation of the taxpayer is not going to know how the tax rules that apply so that the taxpayer does not know of its obligations (Suartana, 2019).

Discussion the results of testing the influence of awareness of the taxpayer as a moderating variable

The results of hypothesis testing proved not to affect the Technology Acceptance Model in E-Filing System to the individual taxpayer compliance with the awareness of the taxpayer as a moderating variable.

The results of the hypothesis in this study is not in line with previous research, Andreasa and Enni Savitri (2015) and Omondi Judith Adhiambo (2019) showed that the awareness of the tax affects tax compliance. Not over this research with previous research is in the implementation of e-filing system. In the implementation of e-filing system required knowledge of the system, in line with the explanation according to Rahayu (2017) one of the factors that provide increased awareness is the level of the taxpayer's knowledge and how knowledge according to Vince Ratnawati, Ria Nelly Sari and Zuraidah Mohd Sanusi (2019) awareness of the tax amplify the effects of education, the quality of service, and accountability on tax compliance as well as according to Ratnawati V, Sari R, and Sanusi Z (2019) awareness of the tax amplify the effects of education, the quality of service, and accountability on the compliance of the taxpayers. The level of knowledge of the taxpayer, namely in the implementation of e-filing system how the ease and difficulty in the run. Ease and difficulty in line with the Theory of Planned Behavior, namely the attitude of the views or feelings that involve the knowledge of the beliefs and reasoning of which affects the tendency to act in accordance with the changes that have and are available on the tax system (Ratnawati et al., 2018).

Discussion the results of testing the influence of Perceived Usefulness on individual taxpayer Compliance

The results of hypothesis testing proved that there is influence of Perceived Usefulness on individual taxpayer Compliance. From the research results obtained tcount worth 8,514 greater than ttable worth 1,980 means a system that has the perception of the usefulness of the good then the taxpayer will be obedient to the taxation obligations. According to Henny Rakhmawati (2019) perception of the usefulness of the use of e-filing has a positive effect on tax compliance. The results of the hypothesis in this study that the usefulness of the technology and information systems can improve the performance. The perception of usefulness on the use of e-filing, the higher tax compliance. Taxpayers feel excited by the benefits from the use of e-filing thereby increasing compliance. The taxpayer will provide a positive response and use the e-filing system as advice to tax reporting. The perception of the usefulness of the use of e-filing has a positive effect on tax compliance (Rakhmawati, 2019).

The results of the research in line with the research done by Henny (2019) in a study entitled the influence of persepian usefulness , social influence, perceived ease and

the conditions that facilitate the implementation of e-filing of compliance of taxpayers with the cost of compliance as a moderating variable that Perceived Usefulness influence on taxpayer compliance. The usability of the system of e-filing taxpayers do not have to go to the office of the tax because the tax reporting can be done anywhere and anytime and accelerate the process of transaction reporting (Sentanu & Budiarta, 2019).

Discussion the results of testing the influence of *Perceived Ease of Use* to the individual taxpayer Compliance

The results of hypothesis testing proved that there is influence of Perceived Ease of Use to the individual taxpayer Compliance. From the research results obtained tcount worth 8,514 greater than ttable worth 1,980 means a system that has the perception of easy to use then the taxpayer will be obedient to the taxation obligations. The results of the hypothesis in this study that the ease of technology and information systems will be free from effort as well as the ease with which it is produced is a step in taking the decision. It is the higher the perception of the ease of use of e-filing, the higher tax compliance. Taxpayers already feel the ease of reporting taxes so that taxpayers will dutifully comply with tax regulations. The results of the research in line with the research done by Henny (2019) in a study entitled the influence of persepian usefulness , social influence, perceived ease and the conditions that facilitate the implementation of e-filing of compliance of taxpayers with the cost of compliance as a moderating variable that Perceived Ease of Use affect taxpayer compliance. Taxpayers already feel the ease of use of the e-filing system so that the level of tax compliance is increased.

V. CONCLUSION AND SUGGESTIONS

Based on the above results, it can be concluded that the relevansi the Technology Acceptance Model (Perceived Usefulness, Perceived Ease of Use and Behavior Intention) in the System of E-Filing and significant positive effect on individual taxpayer compliance. E-Filing system in line with the Theory of Technology Acceptance Model where the usefulness and ease that is produced by an E-Filing system is. Usability and ease the system of E-Filing is very helpful taxpayers to report tax. The usefulness of the system must be perceived by the users or the taxpayers so that the user or the taxpayer continue to use it to provide the quality of a good information system. The benefits perceived by the user or the taxpayer arising from the ease of the system will make positive things to continue to mengugunakannya. The usefulness of the E-Filing system is very good for the taxpayer, it can achieve the target or not it's too late in reporting the tax. Easy system of E-Filing for individual taxpayers, namely the extent to which the activity or the use of the system can be fun and easy to use. Advances in technology continue to create a system that is both useful and easier for taxpayers as well as beneficial for the tax authorities to achieve the revenue target of the state in the effort to build the nation and the more advanced Countries. Of the usefulness and ease over the technology and information systems engender trust and the intention of the taxpayer to continue using the E-Filing system. The trust and

the intention of the taxpayer to continue to use e-filing is to improve taxpayer compliance.

The relevance of the Technology Acceptance Model in E-Filing System significant effect on individual taxpayer compliance with the knowledge of taxation as a moderating variable and strengthen against taxpayer compliance. Knowledge of taxation which is owned by the taxpayer to determine the tax liability in accordance with the laws and regulations that apply, especially the delivery of tax reporting through the E-Filing system. Knowledge of taxation raises the reciprocal interaction that is positive how usability and ease of E-Filing system. Reciprocal interactions such is the level of awareness and sensitivity of the taxpayer against the tax laws. The onset of the level of variation and the knowledge that taxpayers need to design educational programs taxes, simplify the tax system and develop a broader understanding.

The relevance of the Technology Acceptance Model in E-Filing System to the individual taxpayer compliance with the awareness of the taxpayer as a moderating variable has no effect and is proven that the awareness of taxpayers in the behavior of the receiving information technology system of e-filing taxpayer has no knowledge. awareness of tax amplify the effects of education, the quality of service, and accountability on tax compliance. Such knowledge is used by the taxpayer in carrying system of e-filing.

Perceived Usefulness and Perceived Ease of Use over the e-filing system the high and positive due to the taxpayer notice of the benefits and ease of use of the e-filing should not come to the office of the tax because the tax reporting can be done anywhere, anytime and speed up the transaction process reporting.

In addition, the advice that can be recommended is pengoprasian system of E-Filling easier than the operator of the E-Filing system that already because of the usability of the system must be perceived by the users or the taxpayers so that the user or mandatory as well as the Benefits perceived by the user or the taxpayer arising from the ease of the system will make positive things to continue to mengugunakannya.

Knowledge about the usefulness and ease the system of e-filing continues to be delivered to the taxpayer primarily of new taxpayers and the system of e-filing, make a good solution new taxpayers in meeting their tax obligations in accordance with the legislation applicable taxes. The onset of the level of variation and the knowledge that taxpayers need to design educational programs taxes, simplify the tax system and develop a broader understanding.

Understanding in the delivery of tax reporting through the e-filing system better usability and ease that will be obtained by the taxpayer continue to be delivered to taxpayers.

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