Evaluation of E-Bupot Unification System Based on Taxpayer Perspective

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Keywords:	Abstract
Effectiveness, E-Bupot Unification, Technology Acceptance Model, DeLone and McLean IS Success Model	State revenue from taxes can be said to be the largest source of income for Indonesia. Therefore, in order to achieve the increasing tax revenue target, the government made updates to the tax system, namely E-Bupot Unifikasi. The evaluation was conducted to analyze whether the existing development makes it easier for taxpayers to report their taxes and whether the e-Bupot Unification system is more efficient and effective than e-Bupot 23/26. The evaluation is based on the TAM (Technology Acceptance Model) and DSS (DeLone and McLean IS Success Model) models. In this study, the object of research was conducted on taxpayers (clients of PT OCT and PT OCT). The results of evaluating the effectiveness of the e-Bupot Unification system as measured by the TAM and DSS models based on the perceptions of PT OCT clients show that the e-Bupot Unification system as a whole is effective. This is based on the ability of the Unification e-Bupot system to assist users in reporting their taxes. Meanwhile, from the perception of PT OCT is Bukti Potong Unifikasi as a result of the e-Bupot Unifikasi system received from each client as a whole has not shown an increase in its effectiveness to credit PT OCT tax from the previous e-Bupot system. The implication of this research is that improvements to the e-Bupot Unification system can be made and by considering other types of taxes such as Income Tax 21 to be reported in the e-Bupot Unification system so that in the future it can make it easier for taxpayers to report their taxes. Taxpayers who are deducted are expected to report according to the invoice period issued by the opposite transaction, provide notifications every month periodically so that customers provide Proof of Deduction in the same period as the invoice, make manual calculations of Income Tax, include clear, complete, and updated information.

1. Introduction

The increasing national development program and other state spending encourage the government to continue to carry out a comprehensive strategy in the form of optimizing state revenues, strengthening the quality of spending, and encouraging financing innovation through empowering the role of the private sector, SOEs, and Sovereign Wealth Fund (SWF). Therefore, in order to achieve the target of increasing tax revenue, the reform carried out by the government in the field of taxation is to continue to update the tax system. The government developed a tax reporting system, namely e-Bupot Unification which is regulated in PER-24/PJ/2021 which can be implemented starting from the January 2022 Tax Period and must be implemented starting from the April 2022 Tax Period.

The development of the e-Bupot system is one of them to make it easier for taxpayers to report transactions affected by various types of income tax, so that taxpayers can choose various types of income tax and will be more free to report their taxes. This research needs to be done to fill the research gap with previous research. Because there are several things that distinguish this research from previous research, namely in terms of research objects, data collection techniques, and evaluation models.

Regarding the object of research, this study will evaluate the two-sided Unification e-Bupot system, namely from withholding taxpayers (PT OCT clients) and withholding taxpayers (PT OCT). PT OCT was chosen as the object of research because PT OCT is a service company that provides services for clients for work related to accounting and tax. This

research is suitable to use the company as an object of research because every service work provided by PT OCT is an object of PPh 23. The data collection technique that will be used in this study is the triangulation method. Triangulation will help researchers to gain a more comprehensive experience of the problem under study. Using this method, researchers will collect data from two sources, namely surveys and interviews. This will allow researchers to gain diverse viewpoints and validate research findings with two different data sources.

This research refers to two models, namely the Technology Acceptance Model (TAM) and the DeLone and McLean IS Success Model (DSS). The choice of TAM as the first evaluation model is that this model has been empirically proven to be used by many researchers to assess the acceptability of a new system. Meanwhile, the selection of the DSS model as the second evaluation model is also widely used to measure the success of a system. The combination of these two models is expected to see the level of user acceptance of the implementation of the new system as well as the success rate of the system.

Therefore, by looking at the background that occurs, namely the development of a tax system that is expected to help taxpayers in reporting transactions affected by various types of income tax and several research gaps with previous research, it is necessary to conduct research on the evaluation of the e-Bupot Unification system. The evaluation was conducted to see whether the existing development will make it easier for taxpayers to report their taxes and whether the e-Bupot Unification system will be more efficient and effective than e-Bupot 23/26 using the Technology Acceptance Model (TAM) and the DeLone and McLean IS Success Model (DSS).

2. Literature Review
2.1 Income Tax

According to Law Number 36 of 2008, income tax is a tax imposed on individuals and entities based on the amount of income received during one tax year. Graetz & Wilde (1985) &; Kiryanto (2000) stated that the tax was required because taxes were the main income for the state and were carried out for the welfare of the community. Therefore, income tax is categorized as a subjective tax, which means that the tax imposed because there is a subject that has been stipulated in tax regulations, so that if there is no tax subject, it cannot be subject to income tax (PPh).

2.2 Tax Reporting

One of the tax obligations that must be carried out by taxpayers is to collect taxes. Tax collection in Indonesia is regulated in Law Number 10 of 1994 and has three applicable tax collection systems, namely:

a. Official Assessment System

In this tax collection system, the authority to determine the amount of tax owed by taxpayers is the fiscus as a tax collector, for example, in the Building Land Tax (PBB) and other types of regional taxes.

b. Self Assessment System

Taxpayers in this tax collection system play an active role in calculating, paying, and reporting the amount of tax to the tax office. For example, the application of this self-assessment system is on the types of VAT and income tax.

c. Withholding System

The amount of tax calculated in this collection system will be calculated by third parties who are not taxpayers and fiscus as an example of withholding employee income from related agencies so that employees as taxpayers are not required to pay the tax to the KPP.

2.3 Technology Acceptance Model (TAM)

Septiandika, Fitria, and Tantri (2022) said that the Technology Acceptance Model (TAM) is a system to analyze the acceptance attitude of users or the public towards the presence of technology in their environment. This theory is a development of the Theory of Reasoned Action (TRA). TRA focuses its analysis on attitudes with a psychological point

of view. The principle used is to look at the size of the relevant behavioral attitude components, distinguish between beliefs or attitudes, and determine external stimuli. The advantage of other TAM models is that it can be used as a more efficient and effective tax system solution. In addition, the community needs good, transparent and accurate services.

2.4 DeLone and McLean Model IS Success Model

The Information System Success Model developed by DeLone and McLean is used to measure the success of an information system according to user views (Hudin et al., 2018). This model is applied in the evaluation of the renewal of the e-Bupot PPh application, especially e-Bupot Unification, which involves both parties, namely the party who made the deduction (client) and the party who was deducted (PT OCT). By using this model, it is hoped that the evaluation results can show that updates to the system aim to provide convenience to the party who made the cut and the party who was cut. In addition, it is expected that the proof of deduction produced by the system already covers various types of income tax and is directly validated by the Directorate General of Taxes (DGT).

2.5 Previous Research

Research on the evaluation of the application of the tax system has been carried out in previous research. Dessyanti (2021) concluded that the implementation of the e-Invoice 3.0 system provides benefits and convenience and is considered successful in the quality of the system, information presented, services provided, user satisfaction and convenience for taxpayers. The same thing was also conveyed by Lubis (2021) that the e-bupot 23/26 application is superior to e-SPT 23/26 because it can reduce the error rate in administrative matters and make it easier for taxpayers to verify the validity of proof of withholding and reduce the risk of credit rejection. Hutagalung (2022) also corroborates Dessyanti's (2021) research that the

application of e-invoice 3.0 provides the benefits and information needed, increases efficiency, is easy to use, provides convenience and actual processes. Then in Arianty's research (2022) by using the e-Bupot application, the unification of tax cutter obligations has become easier, simpler, and more efficient and simplification of tax administration in the use of this application has fulfilled the principle of ease of administration. Meanwhile, Ardianti and Sanjaya's (2022) research provides more solutions to the briefing on how to use computer applications and training to create a database to recap employee data (KTP or NPWP) to facilitate work when reporting taxes in the Unification Income Tax system.

2.6 Frame of Mind

E-Bupot Unification which is an update of e-Bupot PPh 23/26 will provide new features that have not been available in the previous version. E-Bupot Unification helps to report various types of income tax previously described where users do not need to report this income tax separately. The application of e-Bupot Unification will be associated with a technology acceptance model called the Technology Acceptance Model (TAM) and an information system success model called the DeLone & Mclean Model. This study will evaluate the effectiveness of the Unification e-Bupot system, based on previous research that has not measured the effectiveness of the Unification e-Bupot system based on the Technology Acceptance Model and the DeLone and McLean IS Success Model assessed taxpayer perceptions. Researchers apply this theory to measure effectiveness consisting of several variables and adjusted to the application of the e-Bupot Unification system from the perceptions of income tax withholding taxpayers (PT OCT clients) and taxpayers withholding income tax (PT OCT).

3. Research Methods

This research aims to evaluate the Unification e-Bupot system for taxpayers

through a qualitative case study approach by applying the triangulation method. This method involves surveys/questionnaires and interviews with PT OCT clients and PT OCT as cutters. The main research object is PT OCT, a service company in Jakarta that implements e-Bupot Unification. The selection of research objects is based on accessibility considerations, even though PT OCT's clients are spread across various regions in Indonesia. The operationalization of the concept in this research refers to the evaluation factors of the Unification e-Bupot system, which are obtained from the Technology Acceptance Model (TAM) and the DeLone and McLean IS Success Model (DSS).

Only the variables perceived usefulness and perceived ease of use from TAM are used, while DSS includes information quality, system quality and service quality. Data collection was carried out through surveys/questionnaires given to PT OCT clients to assess the effectiveness of the Unification e-Bupot system. In addition, interviews were conducted with PT OCT managers as the only respondents, with the aim of gaining an in-depth understanding of the system being evaluated. Analysis of questionnaire data uses descriptive techniques with a Likert scale, interpreted in the categories of agree or disagree. Meanwhile, analysis of interview data was carried out descriptively qualitatively, involving analysis of the results of semi-structured interviews with PT OCT managers.

4. Results and Discussion
4.1 Research Results
a. Kuesioner

The number of questionnaires distributed in this study was 36 questionnaires. The results showed that there were 33 questionnaires that could be used for further analysis. Of the 36 questionnaires, there were 3 questionnaires that could not be used because 1 was not willing to be a research respondent and the other 2 only filled out demographic questions and did not answer the questions until the end contained in the

questionnaire. Thus, 91.67% or as many as 33 questionnaires were declared to have met the research sample criteria as described in Table1.

Table 1. Results of Questionnaire Data Collection

Total Kuesioner Disebar	36
Not willing to be a respondent	1
Questionnaire Not Filled Out	2
Back Questionnaire	33
Valid Questionnaire	33
Percentage of Return Questionnaire	91,67%
Percentage of Valid Questionnaire	100%

Table 1 shows that from the 36 questionnaires to be analyzed, there are questionnaire questions from the variables perceived usefulness (result demonstrability) and perceived ease of use (computer self efficacy &; objective usability) raised from the TAM Model to measure the efficiency and ease of application of the e-Bupot Unification system from the perspective of taxpayers who deduct. And there are questionnaire questions related to information quality, system quality, and service quality variables raised from the DSS Model to measure the success of the Unification e-Bupot system in providing and producing information, services, and systems to users.

4.1.2. Interview

Interviews have been conducted with 1 resource person, namely managers from PT OCT. The interview was conducted with only 1 person because with the aim of obtaining data analysis results that can be further developed from the perception of taxpayers who are deducted. The time of implementation and duration of the interview are contained in Table 2:

Table 2. Interview Conduct

No	Respond	Date	Duration
1	Manager of PT OCT	May 27, 2023	40 Minutes

4.2 Research Discussion

a. Evaluation Based on PT OCT Client Perception

The evaluation of the Unification e-Bupot system based on PT OCT's client perception is assessed from the Technology Acceptance Model and the DeLone and McLean IS Success Model. The TAM model will be seen from the user acceptance side using variables from TAM, namely perceived usefulness (result demonstrability) and perceived ease of use (computer self efficacy &; objective usability). The DSS model will be viewed from the user acceptance side using three variables from the DSS Model, namely information quality, system quality, and service quality.

b. Variabel Perceived Usefulness (Result Demonstrability)

Result demonstrability is one of the factors in the TAM model that will affect perceived usefulness. Result demonstrability refers to the ability of users to see the benefits obtained from the e-Bupot Unification system, one of which is saving reporting time. All respondents' answers showed an average likert scale above 4.50 which means that respondents agree with the variables measured and illustrate that e-Bupot Unification has helped improve user performance in completing their tax reporting obligations more quickly and easily.

c. Variabel Perceived Ease of Use (Computer Self Efficacy)

Computer Self Efficacy is one of the factors in the TAM model that will affect perceived ease of use. Computer Self Efficacy refers to its ability to use the e-Bupot Unification system effectively. The average Likert Scale of 4.97 (rounded to 5.00) means that almost all respondents agree that with their experience in using the previous version of e-Bupot, respondents are confident in their ability to use the new e-Bupot system more easily.

d. Variabel Perceived Usefulness (Output Quality) & Information Quality

Output Quality is one of the factors in the TAM Model that will affect perceived usefulness. Output Quality is the same as Information Quality contained in the DSS Model. These two factors are to see whether the e-Bupot Unification system has displayed accurate information in accordance with the information provided by the informer. All respondents' answers showed an average likert scale above 4.50 which means that respondents agree with the variables measured and illustrate that the Unification e-Bupot has provided accurate and complete information in accordance with what is provided by the informer so that the Unification Bupot can be used by Taxpayers.

e. Variabel Perceived Ease of Use (Objective Usability) & System Quality

Objective usability is one of the factors in the TAM Model that will affect perceived usefulness. Objective usability is the same as system quality contained in the DSS Model. These two factors are to see the quality of the e-Bupot Unification system to assist users in performing their tasks, especially the speed in providing responses and providing clear error messages. All respondents' answers showed an average likert scale above 4.50 which means that respondents agree with the variables measured and illustrate that e-Bupot Unification has helped users in reporting and also when experiencing errors, this system automatically provides notifications that are easy to understand by users so that problems faced by users are immediately resolved.

f. Variabel Service Quality

Service Quality is one of the DSS Model variables to see the quality of service provided by DGT to users or taxpayers in using the e-Bupot Unification system. All respondents' answers showed an average likert scale below 4.50, this result illustrates that the perception of respondents expressing somewhat agree with the services provided by DGT has helped users in using the e-Bupot Unification system

g. Evaluation Based on PT OCT's Perception

The evaluation conducted to determine the success rate of the e-Bupot Unification system on the perception of PT OCT was carried out using the theory of Technology Acceptance Model and DeLone and McLean IS Success Model. The variables used are the output quality of the TAM Model and the information quality of the DSS Model, these two variables are interrelated because they want to see whether the e-Bupot Unification system has provided quality information and useful results to support the right decision making and the achievement of the desired results.

h. Variabel Perceived Usefulness (Output Quality) & Information Quality

Evaluation of the effectiveness of the e-Bupot Unification system from the perception of PT OCT will be seen in terms of the success of a system using two interrelated variables, namely output quality and information quality. The results of this interview are the results of a semi-structured interview conducted with PT OCT managers as the party who credits the client's deductive evidence. Evaluation of the effectiveness of the e-Bupot Unification system in terms of information quality and output quality has not shown its effectiveness in helping withheld Taxpayers to credit their taxes and Deducted Taxpayers also still feel the same as the previous e-Bupot, namely e-Bupot 23/26 which has not displayed counterparty address information on the Proof of Deduction. and e-Bupot Unification has not shown its effectiveness in helping PT OCT to credit its taxes.

PT OCT still feels the same when receiving Bupot from the previous version of e-Bupot with e-Bupot Unification where Bupot Unification has not been integrated directly with the e-Form so that the information in Bupot Unification still has to be input manually when reporting PT OCT's Corporate Income Tax.

i. Variabel Service Quality

The evaluation of the effectiveness of the e-Bupot Unification system from PT OCT's perception will also be seen from the quality of services provided by the DGT to the deducted taxpayers (PT OCT). Thus, the evaluation of the effectiveness of the e-Bupot Unification system in terms of service quality has not fully demonstrated its effectiveness in helping taxpayers who are deducted to help with problems that occur because respondents feel that if there are problems, especially in terms of implementation or technical, respondents must go to the tax office to get a clearer explanation and direction.

5. Closing
5.1. Conclusion

The conclusion that can be drawn from the measurement of the evaluation of the effectiveness of the Unification e-Bupot system as measured by the Technology Acceptance Model and the DeLone McLean IS Success Model based on the perception of income tax withholding taxpayers (PT OCT clients) is that the Unification e-Bupot system as a whole has been effective as seen from the ability of the Unification e-Bupot system to assist users in reporting their taxes. Meanwhile, from the perception of taxpayers withheld (PT OCT) as recipients of Unification Withholding Proof is Unification Withholding Proof, the results of the Unification e-Bupot system received from each client as a whole have not shown an increase in their effectiveness to credit PT OCT taxes from the previous e-Bupot system.

5.2. Suggestion

Based on the results of the evaluation regarding the implementation of the e-Bupot Unification system using the Technology Acceptance Model (TAM) and the DeLone and McLean IS Success Model (DSS), there are several recommendations that can be given in this study, DGT is advised to enhance the Unification e-Bupot system, specifically focusing on the preview feature, to facilitate

the manual review process carried out by taxpayers who undergo deductions. This improvement aims to minimize potential errors in Unification Income Tax reporting, contributing to enhanced internal control within companies. Additionally, DGT should consider incorporating address information into the withholding/tax collector identity section of the Unification Withholding Proof. Including this address information would streamline the process for deducted taxpayers in creating a tax credit list, which can be utilized for Corporate Income Tax purposes.

This modification proves particularly beneficial for deducted taxpayers, enhancing time efficiency during the tax credit list inputting process. Furthermore, DGT could explore the inclusion of other tax types, such as PPh 21, in the e-Bupot Unification system. This expansion would significantly increase the efficiency of income tax withholding taxpayers in their overall tax reporting process. As for WP, it is encouraged that income tax withholding taxpayers perform manual calculations of income tax paid regularly. This practice facilitates tax reconciliation, minimizing errors and discrepancies in income tax payment calculations.

Similarly, taxpayers subjected to withholding are advised to consistently perform manual calculations of income tax withheld and maintain a comprehensive list of Proof of Withholding received from each customer. This proactive approach supports effective tax reconciliation, reducing errors and discrepancies in the calculation of withheld income tax. For taxpayers who are deducted, it is recommended to consistently provide clear, complete, and updated invoiced information. This proactive measure aids customers in minimizing errors during input in the Unification e-Bupot system, ensuring the production of accurate Unification Withholding Proof that can be credited by the withheld taxpayer.

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