Measuring the online tax service system with development of success models

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Abstract. Based on the regulations of the Directorate General of Taxation 243/PMK.03/2014 related to the modernization and simplification of tax administration, the reporting of the tax format can no longer be submitted to the tax office. In other words, the taxpayer must do tax reporting online. Thus must understand how the use of online reporting system. Because not a few users of the system feel difficult in its use. The purpose of this study is to build models in the measurement of online tax services. The model developed is the model of Delone and Mclean where this model is very suitable to measure the success of the system. There are 8 variables and 44 Indicators used to measure the system. The indicator is divided into three parts, the input consists of culture, tax content. The process consists of information quality, system quality, service quality, trust, user satisfaction. The output consists of tax system success. Then from each indicator is made a question with the aim to assess the success of the system used.

Keyword: Delone and McLean, Success model, Tax online, Variable, Indicator.

1. Introduction

To achieve the target of inclusion in national income tax. This is done as a form of evaluation of tax targets that have a thigh gap. This is a strategy in information systems in encouraging business units because it uses a system that is used to improve or improve an existing system. At present, the information system is very important because its function is not only as an optimization of an institution that functions as a communicator. To support these matters, the government will include several applications in the e-registration process such as e-SPT. e-SPT is a form of reporting carried out by taxpayers, both individuals and entities. But in its application, the system used as a tax reporting tool is still a bug. So in terms of users, there are still many who are reluctant to use the system, because of the complicated, complicated and difficult taxes. And this is the basis for how the implementation of the system does not run smoothly. This study aims to determine the implementation of online tax by using the development of the Delone and McLean model as a measuring tool in the effort to implement the
online tax. This development variable is the adoption, combination and adaptation. In order to be used as materials for the online tax information money system. Based on the introduction at the time of making a question, which was carried out as a guide in the implementation of this research:

Q1. How to understand the relationship between the technology readiness constructs towards the IS success ones?

Q2. How to combine the technology readiness model within the IS success model in the context of IS integration performance?

2. Literature Review

The information system becomes a threat that is vital for the organization, it is related to the business processes of the organization. Why is that? Because the information system becomes a non-negotiable need because it will bring benefits to the owner. The problem is how successful is the use of IS for the organization? because there are not a few investments incurred in terms of IS. Of course, it will benefit the organization if the implementation of IS successful, but it will bring huge losses if the implementation of IS fails. One thing that will be felt by the organization if the failure of IS is financial loss then the continuity of the business process will also be stalled [1]. The failure of the application of information systems can indeed occur by several things but the point is where the system applied does not meet the expectations of users or the inability to create a working or functioning system [2, 3]. Some categories of failures in the application of IS are divided into four categories: processes, people, products and technology [3, 4]. Based on previous research [5, 6] the most important thing to assess the success criteria for IS can be seen from the efficiency, effectiveness, user satisfaction, fulfilment of needs. [7] explained that to assess the success of the application of IS information systems is to create a model and one of the results of the study stated that the success rate of IS projects was influenced by the performance of project management. In the previous study [8] stated that to measure success was by measuring variables with the Delone and McLean model approach [9]. The results show that the influence of information quality, system quality, and service quality affect the benefits received by users, in this case, the taxpayer.

| List of Model Theories            | References          |
|----------------------------------|---------------------|
| Information System Theory        | [1-4, 10-18]        |
| IS Success Model                 | [5-7, 19-22]        |
| Model Development                | [23-28]             |
| Tax System Success               | [8]                 |

3. Research Methodology

The development model in the application of IS, the researchers carried out evolution as a reference, namely: The first stage (S1) is a literature study, namely by doing successful learning with a successful model, model development, taxation system, information system. The second stage (S2) is the stage of assumption, adoption, combination and model adaptation. The third stage (S3) is the model making the stage of the development of an existing model. At this stage, the researcher added several variables based on assumptions and in accordance with the case studied. The fourth stage (S4) is a report that is being poured in the form of a model development report.
4. Result and Discuss

Model development is based on previous research [5, 7, 9, 12, 13, 21][29] where the development of this model as a proposal is the Tax System Success (TSS). The results of the development of the model are the results of adoption, combination and adaptation. Figure 1 is a model development of the Delone and McLean model [9] where the variability used is system quality (SYQ), information quality (INQ), service quality (SVQ), user satisfaction (USF), then variables added based on adoption, combination and adaptation namely culture, tax content (TXC), trust (TRS), tax system success (TSS). So the number of proposals for developing models is eight variables.

Figure 2. The Proposed IS Success Model

Based on previous studies [5, 7, 9, 20, 21, 29] the researcher assume to add variable culture [26] and tax content [30] to the input section. For the process part based on the Delone and McLean model is divided into two dimensions, namely the system creation dimension consisting of INQ, SYQ, and SVQ. While the second dimension is a use dimension system consisting of TRS and USF. Then the output part is a successful dimension, namely the tax system success. This section refers to the impact of the performance of the system used or can be said as important as the implementation of the system used for the organization.

The addition of variable culture in this input section is based on previous research that the integrity, needly, trusted, needly future. The author assumes that the addition of variable culture has a very large influence on information systems. Where the classification of cultural quadrants in the organization has an important role in determining the direction of policy in the use of IS. Then the variable tax content contains regulations related to taxes. The result of this modelling is the output of the success of the online tax system and the author assumes that the input variable (CLTR), (TXC) is an IS factor success [5, 6, 21]. Then the variable is demanded to be an indicator based on each variable. Table 2 shows the definition of each variable, table 3 shows the definition of each indicator, and table 4 shows the related questions.

| Variable | Definition |
|----------|------------|
| CLTR     | How to measure cultural relationships against IS usage |
| TXC      | The degree to which online tax reporting will yield positive results. |
| INQ      | The level of consistency of output information is the user's expectations |
| SYQ      | Level to measure IS fermentation qualities that improve on the hardware, software, policy |
| SVQ      | Procedures of IS that provide user requirements |
| TRS      | Level of hope quality issued by users from IS |
| USF      | Level to measure the extent to which the user's trust in the system implementation is used |

Table 2. List of Variable [9, 26, 28, 31]
Table 3. List of Indicators [7, 9, 32]

| Indicators                  | Definition                                                                 |
|-----------------------------|-----------------------------------------------------------------------------|
| Integrity (CLTR 1)          | The level of use of IS together is mutually connected                       |
| Needly (CLTR 2)             | Level of use of appropriate resources for IS usage                            |
| Trusted (CLTR 3)            | the cultural level of trust in using IS will bring better change             |
| Needly Future (CLTR 4)      | the degree to which IS use in organizations can meet future needs            |
| Functionality (TXC 1)       | The degree to which online tax reporting will yield positive results.        |
| Usefulness (TXC 2)          | the level of measuring IS activity will have a good impact on users         |
| Efficiency (TXC 3)          | The level that IS matches the right content                                  |
| Effectiveness (TXC 4)       | the level that the IS content will bring good results for users              |

Table 3. List of Indicators Continued [7, 9, 32]

| Indicators                  | Definition                                                                 |
|-----------------------------|-----------------------------------------------------------------------------|
| Security (TXC 5)            | the level that the contents of IS are free from attacks that cause damage   |
| Timeliness (INQ 1)          | Timeliness level in the process of delivery information system              |
| Usefulness (INQ 2)          | the level to measure that user believes in using the system                 |
| Consistency (INQ 3)         | the level of information is as good as the quality and information services |
| Relevance (INQ 4)           | the level of information produced has benefits according to the topic       |
| Accuracy (INQ 5)            | Information level is in accordance with data accuracy.                     |
| Easy to Use (SYQ 1)         | The level of users entering the use of the system                           |
| Response Time (SYQ 2)       | The level of time generated by the system in executing commands            |
| Flexibility (SYQ 3)         | The level of the system to the process changes made by the user             |
| Functionality (SYQ 4)       | The level that the system suits the needs of the user                       |
| Safety (SYQ 5)              | The level of the system against destructive attacks                         |
| Responsiveness (SVQ 1)      | The level of accuracy of IS in providing services to users                  |
| Flexibility (SVQ 2)         | The level of IS in relation to the wishes of users                          |
| Security (SVQ 3)            | Level of IS in the face of attacks that lead to the system                  |
| Functionality (SVQ 4)       | IS level of activity felt by users in accordance with its function         |
| Extension (SVQ 5)           | service levels from IS that exceed the IS's own functionality standards     |
| Ability (TRS 1)             | Level to assess the ability of the system                                  |
| Availability (TRS 2)        | Levels for information from IS offered                                      |
| Privacy (TRS 3)             | Level of concern regarding individual rights related to his access rights   |
| Security (TRS 4)            | the level of trust that IS is immune to attacks                              |
| Efficiency (USF 1)          | The level of user satisfaction is related to the output accuracy             |
| Effectiveness (USF 2)       | Level of user satisfaction towards planned IS achievement                   |
| Flexibility (USF 3)         | The level of user satisfaction with IS relating to changes                  |
| Enjoyment (USF 4)           | The level of comfort received by users from the IS used                     |
| Effectiveness (TSS 1)       | Levels of IS that relate to the needs of users                              |
| Efficiency (TSS 2)          | the level of accuracy of the output results.                                |
| User Satisfaction (TSS 3)   | level of achievement IS helps users in terms of business processes         |
| advantage (TSS 4)           | the level of IS usage will benefit the organization                          |

Table 4. List of Questionnaire Statement

| Question                      | Description                                                                 |
|-------------------------------|-----------------------------------------------------------------------------|
| (CLTR 1)                      | The system can be connected easily                                          |
| (CLTR 2)                      | the system displays information as needed                                   |
| (CLTR 3)                      | system can be trusted                                                        |
| (CLTR 4)                      | the system can be trusted for future needs                                  |
| (TXC 1)                       | system functions in accordance with standards                               |
| (TXC 2)                       | the system can help user needs                                              |
| (TXC 3)                       | the system displays contents according to content                           |
| (TXC 4)                       | the system helps the job properly                                           |
| (TXC 5)                       | the system is safe from attack                                              |
| (INQ 1)                       | display information in a timely manner                                      |
(INQ 2) information is useful for users
(INQ 3) the information displayed is consistent
(INQ 4) information displays information according to user needs
(INQ 5) information is displayed accurately
(SYQ 1) the system can be used easily
(SYQ 2) the system can respond quickly
(SYQ 3) the system can make changes from the command entered by calling
(SYQ 4) the system can function according to standards
(SYQ 5) the system can be used safely without interference
(SVQ 1) the system can feedback users related to services
(SVQ 2) the system can make changes related to services performed by users
(SVQ 3) the system can protect against attacks
(SVQ 4) the service system functions correctly
(SVQ 5) the system can provide services that are more than standard
(TRS 1) The system can be trusted for its ability
(TRS 2) the system is trusted to provide reliable information
(TRS 3) the system is believed to be able to store data that cannot be accessed by other
(TRS 4) the system is trusted to be safe from attacks
(USF 1) users are satisfied with the accuracy of the system output
(USF 2) the user is satisfied with the performance given by the system
(USF 3) users are satisfied with the changes provided by the system
(USF 4) the user is satisfied with the convenience provided by the system
(TSS 1) the system can work effectively
(TSS 2) the system can work efficiently
(TSS 3) the system provides user satisfaction
(TSS 4) the system can provide benefits for the organization

Based on the variables, indicators and questions that have been compiled, it can be proposed:
First, develop the above model according to the output process input (IPO) model [5]. Variables based on Delone and McLean models [9] namely SVQ, INQ, SYQ. Then the author adds the variables that result from adoption, combination and adaptation such as previous studies [5, 7, 10, 16]. The addition of these variables is CLTR, TXC.

Both of these variables are then broken into each indicator, then the indicator is broken down again into question questions. The three outputs of the process are the result of developing a model to measure the implementation of the online tax. The modelling results are announcements.

5. Conclusion
Research on information systems is a very interesting issue to study because this topic is very broad. Considering the author assumes that the development model as a mission to measure the success of IS is felt necessary. The results of the model are the results of the adoption, the combination and adaptation of the existing model. The model is based on IPO [5] which consists of 8 variables and 36 indicators. From the results of the development, researchers assume that based on the existing studies, there is an understanding that might be different from the others. Both in a study, method, then different presentation. That is, measurements can be made in subsequent studies related to data validity, process development models or literature studies.

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