Evaluation Of The Success Of The Vehicle Administration System And Online Tax (Sakpole) With Model Delone & Mclean

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ABSTRACT

This research aims to evaluate the success of the Online Tax Vehicle Administration System (SAKPOLE) with the model approach DeLone and McLean. The analysis method used to test the relationship between variables is the analysis path and analysis tool Amos 22.0. In this study the population was taxpayers of vehicles throughout the province of Central Java. While sampling using purposive sampling methods as well as in collecting data with the error Slovin formula 5% data is obtained and can be processed as much as 360 samples. Based on the results of the analysis obtained the conclusion that only the quality of information and services effect positive and significant against the use of the SAKPOLE system. The quality of information and services of SAKPOLE have a positive and significant impact on the taxpayer satisfaction while the quality of the system is not. In addition, the use of SAKPOLE has positive and significant effect on taxpayer satisfaction. And there is a reciprocal relationship between the satisfaction and the use of SAKPOLE against taxpayers benefits.

KEYWORDS: Benefit; Delone & Mclean Sakpole; Satisfaction; Taxpayers Of Vehicle.
INTRODUCTION

The Office of Regional Revenue Management Unit and Manunggal one Roof administration system (SAMSAT) each area is where the taxpayers of motorists carry out their motor vehicle tax payments, so hopefully can provide quality public services. Each of UPPD and SAMSAT offices in each district is responsible for reporting on all activities in the form of local tax revenues as regional genuine income / Pendapatan Asli Daerah (PAD). The liability is addressed to Badan Pengelolaan Pendapatan Daerah (BPPD) of each province spread across Indonesia. Like the BPPD of Central Java province that regulates and monitors and evaluates the performance of 37 UPPD and SAMSAT offices spread across the province of Central Java. The potential of receiving motor vehicle tax / Pajak Kendaraan Bermotor (PKB) in BPPD Central Java province increased also because the circulation of vehicles is increasing from year to year. Recorded active in the year-end 2018 data of the total population in Central Java province about 34,260,000 people there are 11,312,521 units of motor vehicles (BPPD, 2019).

Based on Target data and realization of acceptance of PKB made by BPPD of Central Java province from year 2014-2018. The results of the analysis showed that there were three areas that for four consecutive years were under a percentage of one hundred percent (100%) and ranked as the lowest acceptance ratio of 37 UPPD that spread throughout Central Java province. The three UPPD is the city of Semarang, II & III which is located in Central Java Central Province. The third UPPD also impacted the UPPD in other areas.

BPPD Central Java Province has carried out many modernization of taxation services to overcome the problems of such arrears. It is aimed to facilitate the taxpayer in paying his tax obligations. The modernization of the service is like an Online vehicle and tax administration system / Sistem Administrasi Kendaraan dan Pajak Online (SAKPOLE) that can be downloaded Free on Play Store. According to the governor regulation of Central Java No. 13, 2015 explained "Online Tax Vehicle Administration System (SAKPOLE) is a service that uses online mode facilitated by the team of Trustees Samsat Central Java province, based on the legislation of the Republic of Indonesia to service SAMSAT online (e-SAMSAT) that can be done nationwide anywhere and anytime through mobile communication device Service (MOBILE)".

But in fact there are still many taxpayers who do not use the SAKPOLE application in tax payment transactions. This is due to taxpayers still do not know what it ¬ and benefits SAKPOLE because of lack of socialization from the government. In addition, there are also considered taxpayers are reluctant to use the SAKPOLE application because of frequent problems or failures in the process of using the system such as failed registration, registration and activation issues, login problems, population number (NIK) that is not registered in the SAKPOLE application and still often undoing Internet access during the process of using the application (Daryono, 2017).

This research essentially uses the initial concept of the model of information systems success found and created by (Delone & McLean, 2003). The findings created a success model of information system that shows the satisfaction of E-Commerce users indicated by the quality of the system (System quality), information quality (information quality), as well as the quality of Service (service quality) which is partially influential on the use of System (use) & user satisfaction (use satisfaction) which between use and user satisfaction has mutual influence between them. Further use & user satisfaction positively affects the benefits received by E-Commerce users (net benefit).
Trihandayani et al. (2018) In his research results explained that the application of the model DeLone and McLean shows that the success rate on the FILKOM website is sufficient or moderate. Variables that have a strong influence on other variables are the variable quality of information and the service quality variables on the user satisfaction variables. Thus, to improve user satisfaction in using or accessing FILKOM website, the manager must fix how the information provided to always meet the needs of the user and how the user can easily contact the organizer if there are errors.

The last research done Al Farizi (2018) which evaluates the success of E-Billing's Taxation service modernization system using DeLone and McLean model in Semarang city. The results of research analysis was obtained conclusion that the quality of information, system quality and quality of service effect positive and significant to the use of e-billing system. The quality of information from the e-billing system has a positive and significant effect on the taxpayer satisfaction while the quality of the system and the quality of service is not. In addition, the use of e-billing system has positive and significant effect on taxpayer satisfaction. As well as there is a reciprocal relationship between satisfaction and the benefits received by taxpayers, while between the use of e-billing system and the taxpayer's accepted benefits there is no reciprocal relationship.

This researcher wants to measure the success of the SAKPOLE application information System useful as a tool to facilitate the mandatory PKB in paying taxes. The motivation of researchers is also strengthened by the evidence that shows the mandatory PKB in Central Java province is relatively few use SAKPOLE application in paying PKB (Bapenda Jateng, 2019). The more convenient payment system the taxpayers will have on the taxpayers' compliance to pay taxes. As a result, the reception PAD in the taxation sector is more optimal, so that the regional economy becomes stable especially in Central Java province. This opens up the opportunity to be researched to evaluate the success of the SAKPOLE information system.

The difference of this research with previous research, first has a different research object namely SAKPOLE. Secondly, this research data uses the scope of Central Java province. Thirdly, this research model uses a research model (Delone & McLean, 2003). This research is considered important because there has never been any research to evaluate the SAKPOLE with the scope of Central Java province. In addition, this research is also considered important because it relates to the motor vehicle tax which on its impact on the Central Java provincial PAD is expected to increase. In the next PAD, the APBD Fund of Jateng Province for all public needs is fulfilled. (Delone & McLean, 2003) In the system of Success Model information shows evidence that the quality of information has a significant influence on usability. It is also reinforced by the research results (Almutairi & Subramanian, 2005). But their research results are contrary to findings (Iivari, 2005) That explains that there is no influence from the quality of information to use. Based of (Nelson et al., 2005) Explain that the use of a system is influenced by good system quality.

Research results of (Delone & McLean, 2003) Explaining that the quality of service has a positive effect on system usage. The results of the study were also strengthened by research conducted (Noviyanti, 2016) Explaining that the quality of SAIBA service (Sistem Akuntansi Instansi Basis Akrual) Positive impact on the level of use of SAIBA in the city of Bogor.
increase the intensity of use of the SAKPOLE system. Based on the explanation, hypotheses 1, 2 & 3 are formulated as follows:

**H1:** The quality of information from SAKPOLE has a positive effect on its use.

**H2:** The system quality of SAKPOLE has a positive effect on its use.

**H3:** The service quality of SAKPOLE has a positive effect on its use.

The quality of information is well represented by the level of usability of the output system obtained. Moreover, (Noviyanti, 2016) also explained that service quality is a predictor that has significant effect on the level of user satisfaction of a system. Unlike the results of the research conducted by Roky & Al Meriouh (2015) proves that there is no positive influence over the quality of service to user satisfaction.

Good quality of system, information and service will have a positive impact on the satisfaction of the users of the SAKPOLE itself. If users of SAKPOLE get all three quality SAKPOLE is good, then users will feel the high level of satisfaction by using SAKPOLE in paying the tax of motor vehicle. Based on the explanation, hypothesis 4, 5 & 6 is formulated as follows:

**H4:** The quality of information from SAKPOLE positively affects the taxpayer satisfaction.

**H5:** The quality of system from SAKPOLE positively affects the taxpayer satisfaction.

**H6:** The quality of service from SAKPOLE positively affects the taxpayer satisfaction.

According to the Assumption of (Delone & McLean, 2003), Positive experience of the use of the system will encourage a sense of satisfaction from users. If the use of the system is not able to meet the user's needs, then the user satisfaction will not increase and future use will not be realized. According to (Iivari, 2005), System usage is almost a significant predictor for user satisfaction. But according to research results of (Noviyanti, 2016) proves that there is no significant positive influence from the use of a system to the user's satisfaction. Therefore, the 7 hypothesis (H7) is formulated as follows:

**H7:** The use of SAKPOLE positively affects the taxpayer satisfaction.

Based on research results (Delone & McLean, 2003) proves that the level of use and user satisfaction of a system will impact the benefits received by users of such systems. Unlike the research conducted (Purwanto, 2007) that expresses the results that the use of the system has no positive effect on the benefits that users of a system receive.

In this study, if the user's level of use and satisfaction of SAKPOLE users was high it would have an impact on the benefits received for taxpayers. Therefore, the hypothesis of 8 & 9 is formulated as follows:

**H8:** The use of SAKPOLE positively affects the benefits it receives.

**H9:** Taxpayer satisfaction has a positive effect on the benefits it receives.

Further in the model of information system success (Delone & McLean, 2003) Explain also if the benefits that users receive more and more both positive and negative impacts, it will affect the level of use and satisfaction of users. The explanation is similar to the results of the study (Petter et al., 2008) Which demonstrates the reciprocal relationship between the many benefits that a system user receives on the use and satisfaction of such systems.
In this case, if the taxpayer's acceptable benefit is a lot, it will affect and strengthen the use and satisfaction of the taxpayer using the SAKPOLE system. Therefore, hypotheses 10 (H10) and hypothesis 11 (H11) are formulated as follows:

\[ H10 : \text{Taxpayers' accepted benefits have a positive effect on the use of SAKPOLE.} \]
\[ H11 : \text{Taxpayers' accepted benefits have a positive effect on the use of SAKPOLE.} \]

**METHOD**

This research is a quantitative empirical study using primary data in the form of a questionnaire shared with respondents. The population in this study is all taxpayers of motor vehicles registered in the BPPD of Central Java province amounting to 11,312,521 PKB objects. The sampling techniques used to determine the sample with Purposive Sampling, not all taxpayers in the population, are the objects in this research because the number is enormous.

Not all taxpayers of motor vehicles throughout the province of Central Java in the population become objects in this research because the number is very large. The selection of the body taxpayers as a sample of research is based on several reasons:

A. Based on Target data and realization of acceptance of PKB made by BPPD of Central Java province from year 2014-2018. The results of the analysis showed that there were three areas for four consecutive years to be ranked the lowest acceptance ratio of 37 UPPD that spread throughout Central Java province.

B. The three UPPD is the city of Semarang, II & III which is located in Central Java Central Province. The third UPPD also impacted the UPPD in other areas. In addition, the area also has an industrial area, shopping areas, many educational institutions. As a consequence the need for high mobility that indirectly will also have an impact on the increasing number of vehicle tax objects.

C. The third UPPD also has the population of the most taxpayers of motor vehicles compared to other UPPD.

Based on the above Slovin formula with error rate or 5%, the number of samples obtained for this study is 400 samples. So the number of samples used in this study as much as 400 taxpayers of motor vehicles registered in UPPD Kota Semarang I, II & III.

In addition, why this research uses taxpayers in the city of Semarang, because Semarang is one of the central cities of the industry in Java island, especially Central Java. So there are a lot of economic activity transactions that influence the state acceptance in the tax sector in particular. The easier the tax service that is perceived taxpayer body in terms of tax payment transaction, namely the SAKPOLE system, it will result in the tax payer's level of compliance in paying the tax is higher anyway. In the end it is expected to impact the optimal state acceptance in the tax sector, especially in the city of Semarang.

| No | UPPD       | Tax Object |
|----|------------|------------|
| 1  | Kota Semarang I | 439,216    |
| 2  | Kota Semarang II | 381,481    |
| 3  | Kota Semarang III | 333,662    |
|    | Amount      | 1,154,359  |

Table 1. Number of motor vehicle tax objects used in research samples
The instrument in the first research is that there are two types of questionnaires offline (direct) and online questionnaires using Google Docs application with web link address https://forms.gle/cr5W3BkjpZiE3MnQ9. The questionnaire is typed in the application and then sent to the email address or WhatsApp number of the vehicle taxpayers already prepared by the researcher. Both the documentation is the data collection of all taxpayers of motor vehicles registered in the BPPD province of Central Java. The Data in question is the location address and the taxpayer email address of the motor vehicle.

This research is conducted in Central Java province which is taxpayers of motor vehicles registered in the BPPD province of Central Java. The time of survey propagation to the field is carried out on September 1, 2019 with a return limit on 15 December 2019. This research uses quantitative analysis techniques including descriptive statistics, validity tests & reliability and hypothesis testing using analysis tools Amos 22.0. The model to be used in this study is a causality model or a relationship or influence and to test the proposed hypothesis, the analysis model used is the path analysis. In hypothesis testing using path analysis, the approach is done almost the same as the SEM approach (Ghozali, 2014).

RESULTS AND DISCUSSION

The questionnaire was disseminated to 422 research data distributed to taxpayers of motor vehicles only 360 returning and can be processed. Sampling is performed in purposive sampling of taxpayers that are found to be paying the motor vehicle tax in three Samsat offices in Semarang City with the following details:

| Instansi            | Distributed questionnaire | Questionnaire processed | Percentage |
|---------------------|---------------------------|-------------------------|------------|
| Samsat Semarang 1   | 140                       | 120                     | 85.7%      |
| Samsat Semarang 2   | 140                       | 133                     | 95%        |
| Samsat Semarang 3   | 142                       | 137                     | 96.4%      |
| Amount              | 422                       | 390                     | 92%        |

| Goodness of Fit Indeks | Cut-off Value | Result  | Evaluation of Model |
|-----------------------|---------------|---------|---------------------|
| Chi – Square          | Kecil (< 236,159) | 353.201 | Good                |
| Probability           | ≥ 0.05        | 0.274   | Good                |
| RMSEA                 | ≤ 0.08        | 0.010   | Good                |
| Chi square / df       | ≤ 1.20        | 1.043   | Good                |
| GFI                   | ≥ 0.90        | 0.946   | Good                |
| AGFI                  | ≥ 0.90        | 0.935   | Good                |
| TLI                   | ≥ 0.95        | 0.996   | Good                |
| CFI                   | ≥ 0.95        | 0.997   | Good                |
The test of the full feasibility of the SEM model is tested using Chi square, GFI, AGFI, CFI, TLI, CMIN/DF and RMSEA which are within the expected value range, although marginally accepted, as described in the table 3.

| Estimative | S.E.  | C.R. | P     | Label | Conclussion       |
|------------|-------|------|-------|-------|-------------------|
| USE        | INFQUAL | 0.137 | 0.059 | 2.341 | 0.019 | Accepted         |
| USE        | SYSQUAL | 0.026 | 0.055 | 0.472 | 0.637 | Rejected         |
| USE        | SERVQUAL | 0.209 | 0.060 | 3.504 | ***  | Accepted         |
| SATIS      | INFQUAL | 0.113 | 0.057 | 1.992 | 0.046 | Rejected         |
| SATIS      | SYSQUAL | 0.017 | 0.053 | 0.320 | 0.749 | Accepted         |
| SATIS      | SERVQUAL | 0.122 | 0.058 | 2.106 | 0.035 | Accepted         |
| SATIS      | USE     | 0.118 | 0.059 | 1.989 | 0.047 | Accepted         |
| BENEFIT    | USE     | 0.067 | 0.029 | 2.306 | 0.021 | 1                |
| T          | USE     | 0.062 | 0.029 | 2.158 | 0.031 | 2                |
| USE        | BENEFIT | 0.067 | 0.029 | 2.306 | 0.021 | 1                |
| SATIS      | BENEFIT | 0.062 | 0.029 | 2.158 | 0.031 | 2                |

Figure 1. Structural Equation Model (SEM) testing results

Table 4. Regression Weight Structural Equational
The chi-square value of 210.620 with significance rate of 0.324 indicates that the model used can be well received. It is based on criteria where the significance value greater than 0.05 indicates that the model is a good structural equation model. In addition, the GI, AGFI, TLI, CFI, and RMSEA measurement indices are also within the expected value range. Thus it can be concluded that the feasibility test of the SEM model is already qualified acceptance. That is, the construction used to form a research model has fulfilled the feasibility criteria of a model.

With the model already fit then testing the parameters as the hypothesized can be interpreted. Analysis of data processing results in the full stage of SEM model is performed by conducting conformity tests and statistical tests. The results of the data processing for the full model SEM analysis are shown in the following figure 1.

After the assumption can be fulfilled, subsequent hypothesis testing will be performed as proposed in the previous chapter. This research hypothesis test is conducted based on the CR value of a causality relationship of SEM processing results. To test the acceptance of the research hypothesis as previously proposed, then it will be discussed based on the following SEM results on table 4.

CONCLUSION
Based on the results of the research was obtained the conclusion that only the quality of information and services effect positive and significant against the use of the SAKPOLE system. The quality of information and services of SAKPOLE have a positive and significant impact on the taxpayer satisfaction while the quality of the system is not. In addition, the use of SAKPOLE has positive and significant effect on taxpayer satisfaction. And there is a reciprocal relationship between the satisfaction and the use of SAKPOLE against taxpayers 'benefits.

The research also provides implications for the Regional Revenue Management Agency (BPPD) of Central Java province to further improve the quality of their SAKPOLE systems against taxpayers. In this case BAPENDA needs to evaluate the tax payment system of the motor vehicle online namely SAKPOLE. The limitation of this research is for the research object using only motor vehicle taxpayers in Semarang and only using variables in the success model of DeLone and McLean information systems. Further research is advised to use a taxpayer object with the scope of all Central Java. In addition, it is hoped to use other predictor variables used to measure the use and satisfaction of SAKPOLE users who also have an impact on the taxpayer's acceptable benefits.

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