PERCEIVED EFFECTS OF ELECTRONIC FILING AND BILLING SYSTEMS FOR LECTURERS AS RESEARCHERS

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ABSTRACT
Tax is the main source of government revenue so that the government strives to make taxpayers more obedient in carrying out their obligations. The provision of information technology is a breakthrough made by the government to improve taxpayer compliance. The purpose of this study is to analyze the use of e-filing and e-billing applications for tax compliance and the understanding of lecturers in their role as researchers and taxpayers. The study used the theories of Technology Acceptance Model (TAM) and Theory of Reasoned Action (TRA) for explaining the correlation between variables used. The sampling technique used purposive sampling, and the respondents in this study were 123 lecturers as researchers in Semarang City who used the e-filing system in their tax reporting and understood the use of the e-billing system as a tax payment application. The analysis technique used was multiple regression analysis. The results of the study showed that the use of e-filing and e-billing actually affects the researchers’ tax compliance.

Keywords: compliance, e-billing, e-filing, system, tax

ABSTRAK

Kata kunci: kepatuhan, e-billing, e-filing, sistem; pajak
INTRODUCTION

Tax is the driving force of people’s economic life (Waluyo, 2013). The main source of state revenue and used to finance government development comes from tax revenue. For the tax revenue system to increase, the government has tried various ways; for example, the government has expanded the tax base by increasing the number of registered taxpayers to have tax identification numbers. Besides, the Directorate General of Taxes also seeks to optimize services to improve taxpayer compliance so that it is expected to improve tax reporting and the government’s objectives can be achieved (Rahayu, 2013). Various changes that have been followed by an improvement in the taxation system are expected to be able to encourage the ability and skills of the tax officers to understand and master the new tax regulations so that they can improve services, which in turn can encourage taxpayers to carry out tax reporting easily which triggers an increase in tax revenue.

Wibisono & Toly (2014) explain that technological readiness factors such as internet use readiness are caused by the development of increasingly advanced technology. When the community is ready with technological developments to make it easier to meet their needs as well as the support of the surrounding environment, it is considered to be able to influence people’s interest in using technological devices. The usability perception factor is defined as a system believed that when a user uses the system, it will improve its performance. When a person feels that a system can easily help with completing work and is also efficient, it is assumed that the system has a good usability factor (Amilin & Nurjanah, 2014). Therefore, the Government is also trying to adopt Information and Communication Technology (ICT) to improve service delivery, to increase comfort among citizens, and to increase accessibility to government information.

Electronic tax filing has been introduced by governments all over the world because of its various benefits (Young, 2012). Electronic tax filing functions to achieve good tax administration and greater compliance efficiency (Mandola, 2013). The introduction of electronic tax filings is the main form of electronic government services (Lai & Choong, 2010). Several studies conducted on tax modernization included:

The United States was the country that first used electronic tax filing in 1986 (Lai & Choong, 2010).

A study in Kenya conducted by Ondara et al (2016) to 100 small medium enterprises found the evidence that the use of computer technology can increase taxpayer compliance.

Castro et al. (2015) in his research conducted to the small and medium business owners in Batangas City (Philippines) found the results that the use of computers can increase the awareness in online archiving and tax payments as a basis for efficient and timely transactions.

Arora (2012) analyzed the electronic filing process used in India and the progress of the e-taxation system in India by comparing its annual progress based on income tax returns. This study was also able to prove that e-taxation has shown some dynamic results which in the future will change the Indian Tax system.

In Malaysia, the Inland Revenue Board (IRB) has introduced electronic filing. Razak (2009) states that E-filing in Malaysia uses four basic steps of registration and verification of digital signatures, gross revenue income, and relief and reduction before the system automatically calculates the amount of tax owed. The procedures are: the IRB receives an electronic submission, and then the verified tax form after is returned to the taxpayer via email. Nevertheless, there are challenges faced, such as the use of electronic archiving in Malaysia.
covering standards, data integration, maintenance legacy, privacy, and security.

The results of a study conducted by Handayani et al. (2016) in Jakarta city, Indonesia found different evidence that the use of the e-filing system does not have a significant effect on tax compliance. Rahmah et al. (2018) in their study of one hundred taxpayers in Padang city, Indonesia found the evidence that the government’s efforts to socialize the use of billing to taxpayers apparently do not affect tax compliance.

Over time, Indonesia has also implemented a modernization of tax services by perfecting the tax reporting system by utilizing information and communication technology by the Directorate General of Taxes (DGT). Modernization of tax services is carried out by updating the administration of tax services through the use of information and communication technology that aims to facilitate the SPT reporting method. Manual-based tax administration is no longer relevant to achieve optimal results in this digital age. Modernization is important so that taxpayers find it easy to comply with their tax obligations because it is allegedly one of the causes of the lack of taxpayer compliance due to difficult, ineffective, and inefficient administrative processes that create a small amount of compliance costs.

LITERATURE REVIEW

**Theory of E-filing and E-billing**

Improving services to taxpayers is done by facilitating tax reporting electronically so that the transaction process can be done by sending data directly to the DGT database and taxpayers do not need to queue at the tax office. In an effort to facilitate the taxpayer community in annual tax reporting, the DGT has launched a new breakthrough to facilitate online tax reporting through e-filing. The e-filing system can be enjoyed by corporate taxpayers as well as individuals. The online tax reporting transition began in 2005 but the number of taxpayers who use the e-filing system has not been large and the growth of users is still lacking. This system is practically not an easy thing to do. The obstacle is that this e-filing system is actually able to offer benefits to taxpayers, but the reluctance of users to receive and use available electronic services is still high (Aksiana & Sujana, 2019).

In addition to the electronic reporting system, DGT also launched an electronic payment system called e-billing. The electronic billing system was created to support the current tax collection system so that taxpayers can do tax payments independently and continue to uphold honesty in reporting taxes. The use of information technology in Indonesia to modernize an e-system based system is expected to increase compliance and trust in tax administration. The purpose of providing online services is also intended so that taxpayers are not late in fulfilling their obligations. The system of e-filing and e-billing is a system that can be accessed using the internet 24 hours and 7 days of work without holidays. This application is very helpful for taxpayers not to be late in reporting their annual taxes (Laihad, 2013).

**Theory of Technology Acceptance Model**

This study used the Technology Acceptance Model (TAM) theory developed by, Davis (1989) which consisted of two factors, notably “perceived usefulness” and “perceived ease of use”. Perceived usefulness
was defined as the degree to which a person convinces that using a particular system would increase his job performance. That means whether someone believe or not that the technology is useful for what they want to do. Perceived ease of use means the degree to which a person is reliant that using a particular system will be free from efforts. When the technology is easy to use so then the barriers can be conquered. Therefore, the study aimed to find out how taxpayers receive the use of information system technology, namely the online e-filling and e-billing tax applications that have been provided by the Government to help taxpayers in carrying out its tax obligations.

**Theory of Reasoned Action**

The second theory is Theory of Reasoned Action (TRA) developed by Ajzen (1980) which essentially explains how one’s perception of a thing can cause a reaction that causes an action to be carried out and how the taxpayer’s reaction in meeting their tax obligations (Deden et al., 2017), (Malaescu & Sutton, 2014). (1980) said that the intention to behave is caused by three factors as follows:

First, Behavioral Beliefs; behavioral beliefs appears when a person believes about the results of a behavior and evaluation of these results. Then this is related to the awareness of taxpayers. The behavior of a taxpayer who will be aware of his belief in paying taxes to improve the development of a country and fulfill its tax obligations sincerely. Second, Normative Beliefs; normative beliefs correlates with individual beliefs about the hope of encouraging one’s behavior and motivation to meet these expectations. It means a person believe that expectations arising from the influence of others and motivation to approve those expectations. And third, Control Beliefs; control beliefs are beliefs about the existence of things that support or hinder the behavior to be displayed. His perception of how strong the things that support and hinder the behavior. This can be related that the modernization of tax administration can support a good taxation system with newer services and facilities.

**Theory of Compliance**

Jayawardane (2015) argued compliance was closely related to commitments that describe the taxpayer as having the moral responsibility to pay taxes and to behave obediently and obediently as a citizen for the interests of fellow citizens without any coercion. Tax compliance can be interpreted as the process of filing income tax returns accurately and on time together with requests for payment of taxes when due (Auyat, 2013). Whereas Kamleitner et al. (2012), defined tax compliance as the taxpayer’s willingness to pay all tax obligations that arise in a timely manner.

Tax compliance is closely related to how to deliver timely and accurate remittance information to the competent authority. The level of tax compliance is very much influenced by the online filing system. This system is able to ensure that the taxpayer has filled all the required parts before proceeding to the next level. With this system, the income authority has the certainty that the quality of the data received is far better compared to using a manual data recovery system (Nakiwala, 2010). In relation to taxpayer compliance, there are several main aspects that make taxpayers disobedient. First, late payments and/or reports made by taxpayers. Second, there are differences in tax payments due to lack of understanding and knowledge of tax regulations. Third,
taxpayers have minimal awareness about the function of tax payments to the State (Randolph, 2015).

Devos (2014) said that there are two approaches in the Tax Compliance Theory, namely the economic prevention approach and the psychological approach. The economic prevention approach focuses on elements such as tax information and systems, tax cuts by other parties, tax penalties, possible tax audits, and total tax rates. While the psychological approach is more focused on everything that can affect the psychology of taxpayers. Dome (2013) identified four types of tax compliance dimensions, i.e.:

a). Taxpayers need to register themselves when all the criteria have been met,
b). The filing of tax returns on or before the due date,
c). Paying taxes on time or before maturity

The obligation to report tax payments using e-filing and to pay tax using e-billing-is expected to increase taxpayer compliance, especially researchers. By using the application that has been provided, it will be easier for researchers to fulfill their responsibilities to government that have provided research funding. The variables used in this study are the use of e-filing and the use of e-billing as the independent variable and taxpayer compliance as the dependent variable. The proposed conceptual framework can be as follows:

Conceptual Framework

Previous studies have never been conducted by combining the two variables of the use of e-filing and e-billing towards compliance addressed to lecturers as researchers who obtain research funding from the government and other institutions with the obligation to report taxes on their research activities. Therefore, the study aimed to analyze the behavior of lecturers as their role as researchers as taxpayers in Semarang city, Indonesia who have used both e-billing and e-billing applications; whether using these two applications can increase their compliance, especially in carrying out their tax obligations, or not.

The obligation to report tax payments using e-filing and to pay tax using e-billing-is expected to increase taxpayer compliance, especially researchers. By using the application that has been provided, it will be easier for researchers to fulfill their responsibilities to government that have provided research funding. The variables used in this study are the use of e-filing and the use of e-billing as the independent variable and taxpayer compliance as the dependent variable. The proposed conceptual framework can be as follows:
The Relationship of E-Filing and Compliance

The Directorate General of Taxation always strives for maximum tax services so that taxpayers are always obedient in paying taxes. Modernizing the tax administration system is one way to maximize tax services. Ease and convenience for taxpayers in fulfilling tax obligations can be achieved by reforming the tax administration system. E-filing is part of tax administration reform aimed at making and handing over the role of tax officials to the DGT. The implementation of the e-filing system is expected to be able to provide satisfaction and comfort to taxpayers thereby increasing mandatory compliance. Research conducted by Sentanu & Budiartha (2019), Husnurrosyidah & Suhadi (2017), Tambun & Kopong (2017) showed that e filing had a positive effect on tax compliance

Based on the theory and research results above, the first hypothesis can be formulated as follows:

$H_1$: There is an effect of e-filing on the tax compliance of the lecturers as researchers.

The Relationship of E-Billing and Compliance

According to Husnurrosyidah & Suhadi (2017), e-billing is a method of electronic tax payment using the billing code, e-billing is used to improve taxpayer compliance because this system is an embodiment of a modern administrative system that strives for efficiency, economics and speed of a technology. The reason for the enactment of this system is to support the current tax collection system which is carried out independently by the taxpayer so that taxpayers can independently pay taxes but still uphold honesty in reporting taxes. The government seeks that in Indonesia, the use of information technology based on system modernization through e-systems can increase trust and compliance in tax administration.

Online services are also provided with the intention that taxpayers are timely in meeting their obligations. The level of compliance and the emergence of sanctions for delaying taxpayers are triggered due to delays in paying and reporting taxes. Sanctions can be in the form of administrative sanctions to criminal sanctions. The government prevents the imposition of sanctions on taxpayers by issuing draft tax laws to individual taxpayers. Only, the fact is the number of tax bills and tax audits conducted by DGP for individual taxpayers tend to increase.
The transition from a tax payment letter manually to the e-billing system aims to ensure that taxpayers can meet their tax obligations without obstacles, and avoid tax penalties that arise as a result of violating tax regulations. E-billing system based services can be accessed anywhere and anytime, making it easier for users. This convenience is able to make taxpayers make payments quickly because they don’t need to queue at the bank. Another advantage is that electronic bills can also be paid outside the operating hours of the tax office and bank (Sentanu & Budiartha, 2019). It is expected that with this breakthrough the level of tax compliance will increase. The studies by Handayani et al. (2017) and Husnurrosyidah & Suhadi (2017) showed that e-billing had a positive effect on tax compliance.

Based on the theory and research results above, the second hypothesis can be formulated as follows:

**H₂:** There is an effect of e-billing on the tax compliance of the lecturers as researchers.

**RESEARCH METHOD**

The research was conducted in Semarang city and the population are lecturers as researchers who received research funding from the Ministry of Research and Technology as well as from Research Center of their University. The sampling technique used purposive sampling, and the selection of respondents was based on the researchers required to deposit taxes arising from their research activities and must report their tax obligations annually. The respondents were selected on a condition that they have used e-filing in annual tax reporting, for at least 1 year and understood the use of e-billing.

The data collection method was by distributing questionnaires to respondents as measured by Likert scale measurement. The research variable was measured by a 5-point Likert scale. The variables to be measured are then translated into indicator variables and next, the indicators are used as a starting point for managing files instrument items in the form of statements. The research instrument has been tested for validity and reliability.

The analysis technique used was multiple regression analysis. The questionnaire indicators from e-filing and e-billing used an adaptation of the Technology Acceptance Model (TAM) found by Davis (1989) perceived usefulness and perceived ease of use which means that a person will use technology when he has a good perception of the benefits of using and ease of using technology. Then, the tax compliance questionnaire referred to the four dimensions introduced by (Dome, 2013). The indicators are taken from Tambun and Kopong (2017); (1) Understanding or attempting to understand all the provisions of the tax laws; (2) Filling in the tax form completely and clearly; (3) Calculating the amount of tax payable correctly, and (4) Paying the tax payable on time. The analysis for the primary data are as follows:

a. Recording data from all research questionnaires that have been collected in accordance with the research variables.

b. Data is shown in profile of research respondent.

c. The data feasibility test is done by validity test and reliability test.

d. Hypothesis test is solved by using SPSS software.
RESULT AND DISCUSSION

Statistic Result

The statistic results are divided into the following three points: the respondent profile data, the coefficient of determinant, the results of statistic F and the result of statistic T. The finding of the respondent demographic is shown on table below:

Table 1. Respondent Profile Data

<table>
<thead>
<tr>
<th>General Information</th>
<th>Number</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>47</td>
<td>38</td>
</tr>
<tr>
<td>Female</td>
<td>76</td>
<td>62</td>
</tr>
<tr>
<td>Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Doctorate</td>
<td>43</td>
<td>35</td>
</tr>
<tr>
<td>Master</td>
<td>80</td>
<td>65</td>
</tr>
<tr>
<td>Duration of using e-filing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>More than 3 years</td>
<td>123</td>
<td>100</td>
</tr>
<tr>
<td>Less than 3 years</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Duration of knowing e-billing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>More than 1 year</td>
<td>74</td>
<td>60</td>
</tr>
<tr>
<td>Less than 1 year</td>
<td>49</td>
<td>40</td>
</tr>
</tbody>
</table>

Respondent's description was aimed to provide an overview of the respondents who participated in this study. Of the 123 respondents obtained, they all have used e-filing as their tax reporting software and they also understand the use of e-billing as a tax payment software. From the table 1 above, it is informed that respondents who participate to fill the questionnaires were 62% female while the rest 38% were male. Based on the level of education, the authors also found that 35% of the respondents had a doctorate education and the remaining 65% had a master education. Surprisingly, all the respondents or 100% of them had used e-filing for more than 3 years and not anyone of them used the e-filing less than one year. And the last, around 60% of respondents had known e-billing for more than one year and another 40% of them used to get known the e-billing less than one year.

This study used a regression analysis to examine the effect of the two independent variables of e-filing system (X1) and e-billing system (X2) on tax compliance (Y). In this study, the hypothesis test was carried out using multiple linear regression. The coefficient of determination was used to measure to what extent the model's ability to explain variations in the dependent variable of taxpayer compliance. The coefficient of determination has a value between zero and one. The results of statistical tests are able to explain the function of independent variables in providing information needed to predict variations in the dependent variable. The results of the coefficient of determination test are as follows:
Table 2. Coefficient of Determination ($R^2$)

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.318$^a$</td>
<td>.101</td>
<td>.086</td>
<td>.2944</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), e filing system and e billing system
b. Dependent Variable: tax Compliance
Source: processed primary data (2020)

From the table above, it can be seen that the Coefficient of Determination is 0.086 which means that the independent variables are able to explain the taxpayer compliance by 8.6%, while the remaining 91.4% is influenced by other factors.

The F statistical test was used with the aim of knowing the effect if all independent variables are included in the F test so that there will be known whether there is an influence together on the dependent variable or not.

Table 3. Test Result of Statistic F

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>.585</td>
<td>2</td>
<td>1,169</td>
<td>6,743</td>
<td>.002$^b$</td>
</tr>
<tr>
<td>Residual</td>
<td>10,404</td>
<td>120</td>
<td>.087</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>11,573</td>
<td>122</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: tax Compliance
b. Predictors: (Constant), e-filing system and e-billing system
Source: processed primary data (2020)

Table 3 in the Anova model found F count of 6743 with a significant level of 0.002. Because the significant level is lower than 0.05, the variables of e-filing and e-billing systems simultaneously or jointly have a significant effect on the dependent variable of taxpayer compliance.

Table 4. Test Result of Statistic t

<table>
<thead>
<tr>
<th>Model B</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>1,496</td>
<td>.488</td>
<td></td>
<td>3,067</td>
</tr>
<tr>
<td>1</td>
<td>X1</td>
<td>.184</td>
<td>.093</td>
<td>.175</td>
</tr>
<tr>
<td></td>
<td>X2</td>
<td>.254</td>
<td>.094</td>
<td>.237</td>
</tr>
</tbody>
</table>

Source: processed primary data (2020)
From the table 4 above, it can be seen that the e-filing system (X1) has sig 0.049 < 0.05, so the first hypothesis is accepted. This shows that the e-filing system variable influences taxpayer compliance. Likewise, the e-billing system (X2) has a sig value of 0.008 < 0.05, so the second hypothesis is accepted. This shows that the e-billing system variable influences taxpayer compliance.

Discussion

From the statistical test results it can be seen that the higher the use of the system e-filing, the researchers will be more obedient in reporting their tax obligations. This is due to researchers feeling that e-filing can increase the productivity and effectiveness of taxation reporting, facilitate work, and can improve its performance. The results of this study are in accordance with the results of the theory from the TAM (technology acceptance model) that the perception of usefulness is an explanatory instrument in the interest of use in this case the use of e-filing. The researchers also felt that e-filing was easy to use and also did not burden them. E-filing also made them feel that using it could reduce the effort both in terms of time and energy in reporting their tax obligations. The lecturers also felt that learning e-filing was not difficult so that their interaction with e-filing was clear and understood. The research supports the evidence that the socialization from the Directorate General of Taxes that taxpayers have the responsibility to always report their tax obligations through the e-filing application that has been provided has been successful. With this application, it increases the awareness of taxpayers to comply with their tax obligations.

The results of this study are in accordance with the results of the TAM theory which states that perceived ease of use is used as an instrument to explain variance in user interest in addition to perceived usefulness in the interest of users e-filing. From the perception of satisfaction, it can be said that the lecturers are satisfied with the e-filing system. In terms of safety (security) of the faculty felt that the use system of e-filing access to ensure confidentiality. They also feel the risk of losing data or information related to users or reporting taxation is low. In addition they feel that the risk of theft (hacking) of the system e-filing or taxpayer data is low. While privacy means that all matters relating to the personal information of the lecturers themselves are guaranteed confidentiality by means of taxpayers will obtain a digital certificate for protection of SPT data in the form of encryption (randomization), so that no one knows it. The description above relates to the Theory of Reasoned Action (TRA) particularly “behavioral beliefs” used in the study namely the relationship with subjective norms where there is a perception of the use of something can have an influence on individual self-behavior. The positive influence derived from the use of e-filing system is able to influence behavior in increasing tax compliance of researchers. The results of this study support the findings of previous researchers by. This study supports the results of previous studies by Sentanu & Budiartha (2019), Husnurrosyidah & Suhadi (2017), Tambun & Kopong (2017) which show that e filing has a positive effect on tax compliance.

From the results of statistical tests it is known that by using the e-billing system, the lecturers are able to improve their tax compliance. The lecturers understand that it is easier to pay taxes after the existence of this e-billing system. Only by making ID billing, they can pay taxes anytime and anywhere. In addition, the use of e-billing is able to avoid errors that arise as a result of the many records of research transactions that they must
do. Sometimes in manual payments there are some recording errors that may occur. So the use of e-billing can minimize errors in recording transactions that can occur on manual payments. They also understand that data and transaction results will be directly stored in the system thereby reducing the risk of data loss due to negligence and other causes. In addition, they do not need to queue at the bank to pay taxes because payments can be made through e-banking. Moreover, if transactions related to tax researchers are related to other parties who do not have a tax ID number, then the e-billing system is able to accommodate these obstacles. The point is the menus in the e-billing system are already very complete and in accordance with the needs of the researchers. This study contributes information to the Directorate General of Taxes that quality service to taxpayers in the form of providing e-billing applications is able to increase taxpayer awareness so that their tax compliance increases.

The results of this study are closely related to the TAM theory that with the perception of the usefulness of a technology makes its users interested in using it, besides that if the technology is easy to use, users will continue to interact as long as the technology is able to support their work quickly and accurately. In addition, the security factor offered by the e-billing system is able to attract the interest of lecturers to continue using it. The use of the e-billing system is also in accordance with the Theory of Reasoned Action (TRA) particularly “control beliefs” which explains the user’s perception that if the e-billing system is deemed beneficial and beneficial to them it will increase tax compliance with taxpayers. Their compliance is higher because it is caused by the conveniences encountered when using information technology. The results of the study are in accordance with previous researchers namely Handayani et al. (2017) and Husnurrosyidah & Suhadi (2017).

CONCLUSION

The government has tried various ways to expand the tax base by increasing the number of registered taxpayers to have tax identification number. One way to do this is to optimize services to improve taxpayer compliance so that it is expected to improve tax reporting and the government’s goal can be achieved. A breakthrough made by the government is to provide information technology in the form of e-filing to facilitate tax reporting and e-billing for tax payments. From the results of the study, it found that there is an effect on the use of both systems for researchers. The use of e-filing and e-billing applications are both able to increase the awareness of taxpayers which in turn increases their tax compliance. The results of the research also prove that the government’s efforts to improve taxpayer compliance by providing services in the form of providing applications that facilitate tax payments and reporting have been successful. The limitations of this study on the sample used that it only used the researcher respondents from Semarang city, Central Java Province, Indonesia. Therefore, for future research, it is recommended to expand the number of respondents of the researchers from other cities.
REFERENCE


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