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Earning Management or Tax Avoidance? Company Decision on Accounting and Tax Reporting Cost

Elisa Tjondro, Agnes Ayu Permata

The significant differences between the company tax rate and the loan interest rate create incentives for companies in Indonesia to conduct trade-offs between accounting and tax reporting costs. Management always wants to give a good signal for investors regarding company financial performance. On the...

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Women and Its Job Opportunity in Hotel Industry in Bali

Ni Made Ary Widiastini, Made Aristia Prayudi, Nyoman Dini Andiani

This study aimed to find out the opportunities of women graduating from vocational high schools and collage to work in hotels. The respondents of the study were hotel human resources department staff whose duty was recruiting workers. The data collection was conducted by distributing questionnaires by...

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The Effect of Socialization, Training and Assistance Activities on Pokdarwis Satisfaction and Participation Levels in Managing Tourism Villages

Nyoman Dini Andiani, Ni Made Ary Widiastini, Made Aristia Prayudi

This study aims to study about an effect of dissemination activities, training, assistance on the level of satisfaction of members of the Sekumpul tourism awareness group in the village of Sekumpul, Sawan district, Buleleng regency, in receiving education provided, to develop the potential of the village...

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Family Entrepreneurship Development Model Based on Social Capital through Women Empowerment

I Gusti Ayu Purnamawati, Putu Riesty Masdiantini

The purpose of this study is to find out: (1) women empowerment before and after the design and implementation of a family capital-based family entrepreneurship model towards sustainable development goals; (2) Potential

of poor women in developing family entrepreneurship; (3) Opportunities
poor women...

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The Relationships between Technology and User Satisfaction in Online Tax Filing: The Mediating Role of Confirmation of Expectation

Yenni Mangoting, Gabriella Whitney, Gladys Paramita Tjioewinata

This study investigates the relationship between the quality of the e-file system and user satisfaction. Building on the success of information systems (IS) and user satisfaction literature, this study adds confirmation of expectation as a mediating variable. This study collected the research data through...

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Juniarti, Pwee Leng

The global demands on sustainability agenda reflect the paradoxical situation experienced by every business entities. This condition forces the organization to solve problems that are seemingly impossible to be solved. There is a need for a swift and clever strategy that allows the management to run...

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Typology Taxpayers in Indonesia

Yenni Mangoting, Margaretha Liansyah, Sonia Febianti, Audley Nathanael

Taxpayers feel that tax is a cost that reduces their economic power and thus, taxpayers show resistance through tax evasion. Therefore, tax authorities in

Indonesia need to understand the behavior of taxpayers to anticipate their involvement in tax evasion. From this situation, this study aims to classify...

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Intergenerational Perception of Tax Audit and Voluntary Tax Compliance

Elisa Tjondro, Alvin Soegihono, Felix Fernando, Felix Wanandi

Each generation has different characteristics and viewpoints related to the perception of a tax audit. Therefore, tax audits not always useful as a scarecrow for taxpayers. The purpose of this study was to compare the perception of tax audits between three generations, Millennials, X, and Baby Boomers....

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Individual Tax Compliance: Trust versus Power

Retnaningtyas Widuri, Mellyana Jie, Angela Christie

The objective of this study regards with the issue that Indonesia is facing about tax revenue. Currently, Indonesia does not achieve the tax revenue target. Thus make the tax authority more focuses on tax payer compliance by encouraging voluntary compliance through increased trust to increase tax revenue....

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Tax Fraud Reporting: The Effect of Envious Motive and Financial Reward

Retnaningtyas Widuri, Illona Jevera, Janice Zerlinda

This research examines the influence of envious and financial reward on tax fraud reporting. The focus in this research is on the motivation of a tax payer in reporting other tax payer who committed tax fraud. This research use fully crossed between-subjects design in experimental studies. This research...

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Impact of Conflict of Interest on Accounting Policies Overview of Gender

I Putu Julianto, I Nyoman Putra Yasa, I Nyoman Suadnyana Pasek, Luh Putu Ekawati

This study aims to determine the impact of conflict of interest on accounting policies made by looking at gender factors. This type of research is a type of quantitative research by providing cases about conflicts of interest in accounting policies that are given and then further divided based on gender....

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Analysis of the Effect of The Commodification Sotis Woven Fabric on Hotel Occupancy Rates (Case Study on Local Hotel

Brand - Hotels Sotis Kupang)

Yolanda Patricia Thei, Apriana H. J. Fanggidae, Rolland E. Fanggidae

Commodification of Sotis woven fabric is a transformation of function (X1) from sacred to secular and private has become public. Woven cloth that used

to be only owned by certain groups and only used in traditional ceremonial / ritual activities, changes so that it can be owned by everyone and can be...

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Developing Traji Tourism Village in Temanggung, Indonesia through SWOT Analysis

Tusyanah, Fahrur Rozi, Fentya Dyah Rahmawati, Ashomatul Fadlilah, Noor Jannatun Naim

Traji Tourism Village (TTV) is a new tourism area which has potentials and it needs planning for future management. Tourism development is closely related with competitiveness and attractions of tourist destinations. Therefore; identifying the tourism potentials is needed to achieve the destination competitiveness...

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Utilization of Integrated Various Capital in Fraudulent Investment Practices in Singaraja, Buleleng, Bali

Anantawikrama Tungga Atmadja, Nyoman Trisna Herawati

This article is the result of a research using qualitative methods in order to understand the background of the community investing their capitals in fraudulent investment, the process of fraudulent investment offered by the

organizers, and its implications toward the community. Data was collect by...

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The Influence of Rupiah Exchange Rate, Interest Rate Levels, and The Composite Stock Price Index to Financial Deepening in Indonesia

Clarasiska Anasthasia Mbate, Petrus E. de Rozari, Paulina Yuritha Amtiran

This research aims to analyze and determine the effect of the Rupiah exchange rate, interest rate, Composite Stock Price Index on financial deepening in Indonesia. This research used time series data consisting of rupiah exchange rate, interest rates, Composite stock Price Index and financial deepening...

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Analyzing the Need to Develop Materials in the Teaching of Hotel Accounting that Meet the Requirements of the Graduate Users

Ni Luh Gede Erni Sulindawati, Lucy Sri Musmini, Nyoman Ayu Wulan Trisna Dewi

This article aims at studying the needs of learning materials for the teaching of hotel accounting that meet the requirements of the graduate users. The development of the materials in this teaching is needed in order the graduates can adjust themselves and can be accepted in the world of work....

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Tax justice perception and trust in government on tax compliance

Retnaningtyas Widuri, Wilson Irawan

This study aimed to analyze the effect of trust in the government to tax compliance with the perception of tax justice as a mediating variable. The research method was the Structural Equation Model. The sample from this study was individual taxpayers who located in the Gresik, Bangkalan, Mojokerto, Surabaya,...

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The Influence Of Viral Marketing On Online Purchasing Decisions Of Students

M. Rudi Irwansyah, Sunitha Devi, Luh Gede Kusuma Dewi

The application of viral marketing has become a strategy that is almost used by producers in offering their products. especially if the marketing target is students who are generation Z. Therefore this study tries to examine the effect of applying viral marketing to purchasing decisions made by students....

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Analysis of Small and Medium Industry of The Tenun Ikat Craft in Kupang City

Wehelmina M. Ndoen, Markus Bunga, Rolland E. Fanggaldae

Small and medium businesses are business sectors that have an important

role in the economy in the regions, especially in providing employment. .
this reason, efforts are needed that lead to the development of the small
business sector in order to improve product quality. Good business
management is...

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The Research and Development Study of Tourism Accounting Dictionary

Made Aristia Prayudi, Edy Sujana, Ni Wayan Yulianita Dewi, I Gede Nandra Hary Wiguna

Although there is an increasing need for comprehensive sources of Tourism Accounting learning and practices, unfortunately, a practical-based reference related to the account names and other Accounting terminology used in this industrial sector is still lack. This study, therefore, aims to develop and...

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Does Corporate Governance increase the Financial Reporting Quality?

Maria Yanida, Arif Widyatama

This study aims to theoretically explain the relationship between corporate governance and financial reporting quality. The implementation of Corporate Governance conducted by companies can reduce agency conflict that occurs in companies between investors and managers. This research uses study literature....

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Investment Profile of Bangli Regency

Gede Putu Agus Jana Susila, I Nengah Suarmanayasa

The success of regional development is expected to increase regional stability, equity, growth and economic development to enhance community welfare. To achieve this, an increased investment is needed, in economics and other sectors. This investment can come from the government or private sector. More...

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The Influence of Competency and Job Control on The Job Satisfaction and Its Impact on The Employee's Performance

I Wayan Bagia, Wayan Cipta

This study aims to obtain the explanation finding which tested about the: (1) influence of competency and job control on the job satisfaction, (2) influence of competency and job control on the performance, (3) influence of job satisfaction on the performance, and (4) impact of competency and job control...

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Public Interest in Automatic Teller Machine (ATM) in Lembaga Perkreditan Desa (LPD)

Putu Eka Dianita Marvilianti Dewi, I Putu Arya Dharmayasa, Lulup Endah Tripalupi

This study aims to determine society interest in Automatic Teller Machine (ATMs) in the Lembaga Perkreditan Desa (LPD) in Bali in terms of Theory Planned Behavior (TPB). The design in this study uses a quantitative descriptive method. The data obtained from the questionnaire and then processed and...

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Development of Financial Statement Applications for SMEs based on Financial Accounting Standards for Micro, Small and Medium Enterprises

Andi Iswoyo, Alfi Nugroho, Yuli Ermawati, Sasongko Budisusetyo

The purpose of this study is that SMEs can prepare and present financial reports that are good and true in accordance with applicable Financial Accounting Standards namely the Financial Accounting Standards for Micro, Small and Medium Enterprises which will facilitate access to capital from the banking,...

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Interest and Investment Motivation of Undiksha College Students (Case Study on Car 3i Network)

Luh Gede Kusuma Dewi, Komang Krisna Heryanda, I Made Dwita Atmaja, Sunitha Devi

This study aims to examine the interests and motivations of students in investing (Car 3i Network case study). This study uses a quantitative approach with a population of all students of the Faculty of Economics, Ganesha University of Education (Undiksha) participating in Car 3i, totaling 100 people....

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The Improvement of Students' Interest in Business in Economics Faculty, Ganesha Education University, Through Motivation and Knowledge of Entrepreneurship

Krisna Heryanda, Dwi Arian Mayasari, Komang Endrawan Sumadi Putra

The study examined the effect of entrepreneurship motivation variables and entrepreneurial knowledge on the entrepreneurial interest of Undiksha Faculty of Economics students. After finding the influence of entrepreneurship motivation and entrepreneurship knowledge variables on Undiksha Faculty of Economics...

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The Effect of Social Entrepreneurship on the Welfare of the Village Community

Made Ary Meitriana, I Wayan Suwendra, Luh Indrayani, Kadek Rai Suwena

The concept of social entrepreneurship has become a popular concept in various countries. In reality, various groups have begun to discuss the concept of social entrepreneurship as an innovative solution in solving social problems in general, one of which is the problem of social welfare. The welfare...

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Identification of the Failure of Waste Bank Enterprises as Undiksha Students' Entrepreneurial Activity Unit

Kadek Rai Suwena, Made Ary Meitriana, M. Rudi Irwansyah

This study aimed to determine the factors that caused the failure of the waste bank business and the dominant factor affecting the failure of the waste bank as part of students' entrepreneurial activity unit of Undiksha. The study used factorial research designs and data collected by questionnaire, analyzed...

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The Relationship Between Service Quality and Student Satisfaction of Campus Bus Transportation Service Users of University of Musamus Merauke

Tarsisius Kana

This study aims to determine the significance of the relationship between service quality and student satisfaction of campus bus transportation service users. Based on the explanation, this research is an associative type of research. Service Quality Variables have indicators: reliability, responsiveness,...

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Analysis of Brand Image and Promotions and their Effect on Purchase Decisions

Rahutama Atidira, Ni Luh Wayan Sayang Telagawathi, Gede Wira Kusuma

The large number of ready-to-drink packaged tea brands on the market encourages companies to compete for potential consumers through a variety of appropriate strategies. In addition to trying to create a brand image,

companies are capable of doing other things such as changing the packa
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The Effect of Big Five Personality of Entrepreneurs on Business Growth in SMEs

Ni Made Suci, Ni Nyoman Yulianthini, Made Amanda Dewanti

This research aims to examine the effect of big five personality entrepreneurs on business growth in SMEs. The study was conducted on 180 handicraft industry entrepreneurs in Bali Province which were determined by purposive sampling. Data collected by questionnaire then analyzed by multiple regression...

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The Influence Of Attitude, Subjective Norm and Self Efficacy On The Intention Of Students Entrepreneurs

Lulup Endah Tripalupi, I Nyoman Sujana, Luh Indrayani, Naswan Suharsono

This study aims to influence the attitudes, subjective norms and partial self-efficacy and simultaneous to the intense entrepreneurship of Undiksha Faculty of Economics students. This type of research is comparative causal research. The data collected by questionnaire method and analyzed using the "t" ...

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The Way to Develop an Entrepreneurial Culture in Higher Education

Naswan Suharsono, I Putu Arya Dharmayasa, M. Rudi Irwansyah

This study was carried out to produce and implement an alternative model of Entrepreneurship Education as an effort to develop an entrepreneurial culture in college. Entrepreneurship education system with the facilities available support for a set of activities based on the premise that increasing behavioural...

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Factors Affecting the Amount of External Information Business Search for Use of Aviation Services in Bali

Ni Luh Wayan Sayang Telagawathi, Ni Made Dwi Ariani Mayasari, Ni Nyoman Yulianthini

This research tries to identify factors that determine the extent of external search effort by consumer in purchasing airline service. Based on the previous research by Srinivasan and Ratchford (1991), this study examines the impact of amount of experience, product class knowledge, interest in product,...

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Measuring Hotel Customer Satisfaction: Who Cares?

N. Trianasari, A.A. Yudha Martin Mahardika, Putu Indah Rahmawati

Customer satisfaction is one of the indicators that show the quality of any business. In a hotel operation, it is the hotel guest who has the expectedly objective evaluation of its service. Practically, hotels invited their guests to

rate their satisfaction toward overall hotel services through guest...

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The Effect of Visiting Decisions on Destination Images Post Disaster

Rolland E. Fanggidae, Titania Ariance Pello, Antonio E. L. Nyoko

Development of increasingly modern world makes us humans are always served with beautiful tourist attractions, magnificent buildings, and technology that is increasingly adequate. However, all these things not last long because at any time can be destroyed and damaged. The damage caused by one problem...

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Employee Engagement Fail to Boost the Relationship Between Learning Organization and Financial Performance

Agnes Wahyu Handoyo, Devie, Juniarti

This research paper sets out to investigate the gaps in hospitality industry issues and facts in Surabaya, Indonesia. In order to substantiate future studies about employee engagement. Learning Organization constructed by seventh dimension DLOQ as measurement (continuous learning, inquiry and dialogue,...

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Principles of Tourism Code of Ethics and Community Priority

Rights in Tourism Management Based on Regional Regulation No. 1 of 2014 Concerning the Implementation of Tourism in Buleleng Regency

I Putu Gede Parma

The implementation of tourism is directed at increasing the welfare and prosperity of the people in the context of realizing a just and prosperous society through increased regional income, expansion and equal distribution of business and employment opportunities. This research identifies the Principles...

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The Perceived Risk Influence on the E-Loyalty of Online Shoppers in Using Internet of Things

Saarcce Elsy Hatane, Widyananda Prasetyo, Ervina Clowdya Tandean, Maria Regina

The development of technology has made the need for e-commerce increasingly high. The growth of e-commerce, as one of the applications from the internet of things, in Indonesia has also become more rapid; thus, it brings changes in choices in transactions, from offline purchases to online. One of the...

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The Acceptance of Accounting Students on the Use of Internet of Things

Saarcce Elsy Hatane, Inge Vera Desta Johari, Jesseline Valencia, Livia Erlyn Prayudho

In a general sense, IoT is a physical device that is connected to the internet. IoT provides a revolution in accounting work, among others in the process of collecting data and processing data into useful information in decision making. From an early age, understanding and ability to adapt to changes...

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Role of Informal Employment to the Economy

I Nengah Suarmanayasa, Gede Putu Agus Jana Susila, Ida Suarmaja

This study aimed to determine the differences in welfare between formal and informal employment in Bali, the differences in welfare of informal employment between regencies/cities in Bali and the contribution of informal employment to the economy of Bali. This study used secondary data in the form of...

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Detection of Healthcare Fraud in The National Health Insurance Program Based on Cost Control

Nugroho Mardi Wibowo, Woro Utari, Abdul Muhith, Yuyun Widiastuti

Fraud in healthcare services has the potential to reduce the quality of health services, harming patients, and state finances. However, the implementation of fraud prevention in healthcare services has not been fully carried out. The purpose of this study is to determine the cost control-based fraud...

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Corporate Social Responsibility Policies in Indonesia Manufacturing Companies

Josua Tarigan, Saarce Elsy Hatane, Dea Damara

This research offers a greater understanding of the corporate social responsibility efforts that enable the company to enhance the labor productivity. Thus, it is also used as the basis of the new methods to improve the productivity of the company by developing the aspects in the corporate social responsibility...

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Effect of Auditor Independence, Fee Audit, Audit Tenure Toward Audit Quality (Case Study at a Public Accounting Firm in Bali)

Made Arie Wahyuni, Gusti Ayu Ketut Rencana Sari Dewi, Nyoman Ayu Wulan Trisna Dewi, Luh Asri Savitri

This study aims to examine: (1) the effect of the influence of auditor independence on audit quality, (2) the effect of audit fees on audit quality, (3) the effect of audit tenure on audit quality. The type of data used is questionnaire. The population in this study are all auditors who work at the Public...

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Analysis of Competitiveness Determinants of The Woodcraft Industry in Bali

Cede Adi Yuniarta, I Putu Cede Diatmika, I Cede Agus Bertama Yudantara

This study is motivated by the importance of the role of small and medium scale industries (SMIs) in Bali as a supporting sector for cultural tourism and community income sources. This study aims to analyze the competitiveness determinants of the woodcraft industry in Bali. Data was obtained through...

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Supervision of the Government in Strengthening the Influence of Community Participation of the Effectiveness of Village Funds in the District Buleleng

I Putu Gede Diatmika, Gede Adi Yuniarta

One of the factors that influence the success of development programs and rural community development is community participation that not only involves the community in making decisions in every development program, but also the community is involved in identifying problems and potential that exists...

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Analysis of Acceptance and Success Implementation of Academic Information System (SIAk) Based on Technology

I Gede Agus Pertama Yudantara, Lucy Sri Musmini, I Putu Gede Diatmika, Gede Adi Yuniarta

The research objective is to predict and explain the acceptance and success of the implementation Academic Information System (SIAk) based on technology by Undiksha academic society. Data collection methods used pick up survey for sixth and seventh semester students undergraduate program, academic staff...

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Perception of Stakeholders on Internal Supervisory Unit and Competence of Internal Supervisory Unit (Study At Nusa Cendana University)

Minarni Anaci Dethan, Maria E. D. Tunti, Pius Bumi Kellen, Anthon S. Y. Kerihi

The birth of the regulation of the Minister of National Education Republic of Indonesia Number 47 2011 concerning the internal oversight unit within the Ministry of Education, that in the framework of strengthening governance and accountability, the implementation of duties and functions and activities...

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How Culture Resources Developed As A New Tourism Destination In Buleleng Regency

Putu Bimantara, Putu Dio Artha Pratama, Komang Agem Wismanjaya

Buleleng Regency is located in North Bali. The area is about 1366 km² wide which is the widest regency compare to others. There are 624.125 people live in Buleleng Regency based on the data from Badan Pusat Statistika Provinsi Bali. It has the biggest number of population among regencies in Bali. Buleleng...

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Welfare Level of Arta Murti BUMDes Members Anturan Village, Buleleng District in Term of Social Entrepreneurship Approach

Ni Nyoman Yuni Kariyani, I Wayan Krisna Aris Saputra, Kadek Yudistira

This study aimed at determining the welfare level of Arta Murti BUMDes members in term of social value, civil society, innovation, and economic activity dimensions. The population of study was 363 members of Arta Murti BUMDes and the samples were 190 people applying random sampling technique. Data were...

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The Role of Entrepreneurship Education and Subjective Norms on the Intention of Entrepreneurship

Ni Komang Sri Wahyuni, Komang Krishna Darmawan, Bella Adityasih

This study was conducted in order to analyze the role of the entrepreneurship education and subjective norms on the intention of entrepreneurship. The respondents of this study were 80 students of the Faculty of Economics, Universitas Pendidikan Ganesha, Singaraja, Bali, Indonesia. The sampling technique...

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Application Of The Principles Of Financial Management In The Management Of Village-Owned Enterprises (BUMDES) Bhakti Karya Kalibubuk Villages A Study Of The BUMDES Bhakti By The Village Of Kalibubuk

Angga Putra Kesawa, I Gede Muiya Pradipta, Gede Nanda Airivanla

The maximum development of BUMDes management in a village is expected to be able to improve the economy and at the same time influence the decrease in poverty levels in the village. In Buleleng Regency, since 2014, 108 BUMDes have been built from 129 existing villages. One of the BUMDes in Buleleng Regency...

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The Influence of Customer Satisfaction in Terms of Service Quality and Perceived Value

Kadek Martini, I Wayan Budi Sujana Sangging, Made Sandi Merta

This study aims to examine the effect of service quality and perceived value on customer satisfaction of Melka Excelsior Hotel, Lovina. Design of this study is causal research. Samples in this study were domestic and foreign countries guests who had stay at the hotel totaling 75 responden. Data collection...

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Competitiveness Strategy Formulation for Peoples Bank of Crediting In Kupang, East Nusa Tenggara, Indonesia

Ni Putu Nursiani, I Komang Arthana, Sarinah Joyce Margaret Rafael

The Peoples Bank of Crediting (PBC) is a formal financial institution that served as a financial intermediary institution, especially in the national microfinance system. To anticipate the increasingly fierce competition conditions a PBC must operate the right business strategy. This study aimed to find...

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Development of the Designing Capability of Scientific Approach-Based Learning Tools

Iyus Akhmad Haris, Nyoman Sujana

The purpose of this study is to increase student competence in developing learning tools based on scientific approach through learning strategies and design courses in the Economic Education Study Program at the Faculty of Economics, Universitas Pendidikan Ganesha. This research was conducted in 2019...

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Feasibility Study of Magister Management Program in Universitas Pendidikan Ganesha

Putu Indah Rahmawati, Made Suci, Trianasari

This research aimed to gather empirical data that can be used as a feasibility study of the Magister Management Program at Universitas Pendidikan Ganesha (Undiksha). This research used qualitative research approach. Data were collected by interview and survey technique. Data were analyzed with qualitative...

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Analysis of Green Accounting Implementation Based on University Social Responsibility (Study at Nusa Cendana University Kupang)

Maria E. D. Tunti, Karmila D. L. Mutia, Linda Lomi Ga

The aim of this research was to acknowledge how the implementation of green accounting based on university social responsibility (USR) in Nusa Cendana University, Kupang. Population used in this research was the entire

academic community in UNDANA. Data collection techniques in this study were through...

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E-Tax Satisfaction and Taxpayer Expectation Toward Tax Consultant

Elisa Tjondro, Graciella Tanaya, Jessica Theresia

In developed countries, like Indonesia, many taxpayers use individuals who are not registered as tax consultants to do tax preparation services. These persons are not under the code of ethics of the profession because they are not members of professional organizations. The purpose of our study is to...

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The Relationships between Technology and User Satisfaction in Online Tax Filing: The Mediating Role of Confirmation of Expectation

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Abstract—This study investigates the relationship between the quality of the e-file system and user satisfaction. Building on the success of information systems (IS) and user satisfaction literature, this study adds confirmation of expectation as a mediating variable. This study collected the research data through a web-based survey. Structural Equation Modeling-Partial Least Square (SEM-PLS) was used to analyze the data from an online questionnaire on 220 e-tax service users in Indonesia. The results confirm that the quality dimensions of e-files consisting of information, systems, and service quality are factors that influence user satisfaction. The study also found that there were indirect effects of information system success factors on user satisfaction through the confirmation of expectations. The high quality of the e-file system can meet user expectations so that it can lead to their satisfaction. The study concludes with useful implications for academics, policymakers, and tax authorities in the economic context that appears in the future.

Keywords— *confirmation; e-tax filling; IS success; satisfaction*

I. INTRODUCTION

One of the principles of tax collection is efficiency, which means that the taxation system must be implemented practically and easily so that tax revenue can be achieved [13]. The government has tried to implement efficiency by modernizing tax administration since 1983 through the Self Assessment System [4]. Implementing administrative modernization will be difficult without information technology. Therefore, the use of technology through the use of electronic taxation transactions and paperless documentation models is considered very important to support tax revenue and increase taxpayer compliance [4]. The information era is changing conventional economic transactions headed for the use of electronic money. Also, traditional forms of trade began to be abandoned and switch to electronic commerce using internet

facilities, so [3] emphasized that the taxation system must be able to adapt to the dynamics of the modern economy.

In the information era, the existence of a taxation system such as e-filing answers the need for an effective and efficient tax collection system. The quality of e-filing systems, such as the quality of information, systems, and services plays an important role. The better the quality of the e-filing system, the greater the benefits and convenience felt by its users. Research by [23] in 2018 proves that there is a perceived satisfaction of taxpayers using taxation technology through e-filing.

Satisfaction occurs when taxpayers feel that the quality of the e-filing system can meet or even exceed their expectations. Taxpayers have great expectations in the use of e-filing because it has three advantages, which are saving time, flexibility, and easier with the automatic calculation feature. Therefore, expectations are the key to determining someone's satisfaction in using technology. [17] explains that expectations are beliefs, prior individual beliefs, about what should happen in certain situations. Expectations come from perceptions formed by someone of an expectation confirmation object. The higher the confirmation of one's expectations, the higher the perceived satisfaction [15].

Satisfaction is an assessment of the characteristics or features of a product or service, or the product itself, which provides a level of customer pleasure related to meeting customer needs [12]. [1] found that taxpayers responded positively to the implementation of innovation in tax administration. Taxpayers experience quality systems, services, and information through the implementation of technological innovations in taxation obligations that have a significant impact on taxpayer satisfaction.

The advantages contained in the e-filing system, such as time and cost savings and good system and information quality, show the effectiveness and feasibility of a tax reporting system

that uses e-filing. These advantages are expected to provide satisfaction to the taxpayer. The satisfaction of taxpayers is the main objective of the Tax Office in terms of providing e-filing facilities.

Before using e-filing, taxpayers will form expectations of the e-filing system. Then, taxpayers will compare their expectations of e-filing with the actual benefits of e-filing, which forms a confirmation of expectations. When the results obtained meet or even exceed the expected expectations, it will give satisfaction to the taxpayer. Based on the background above, this study has 4 objectives consisting of 1) determine whether the quality dimensions of the e-filing system (systems, information, and services) have a positive effect on the confirmation of expectations, 2) determine whether the quality dimensions of the e-filing system (systems, information, and services) are positively related to user satisfaction, 3) determine whether the quality dimensions of the e-filing system (systems, information, and services) affect user satisfaction indirectly through the confirmation of expectation, 4) and determine whether confirmation of expectation is positively related to user satisfaction.

II. LITERATURE REVIEW AND HYPOTHESIS

A. E-File System Quality

The quality of the e-filing website is an overall evaluation of the efficiency and effectiveness of the e-filing service [2]. High-quality e-tax filling websites have efficient services in terms of time and cost and are also effective in terms of convenience, ease of use, and personalization. The dimensions of the e-file system quality consist of information quality, system quality, and service quality.

1) Information Quality

[9] defined information quality as the desirable characteristics of the system output. For example, relevance, understandability, accuracy, conciseness, completeness, currency, timeliness, and usability [9]. The information quality of e-tax can be of high quality if it meets the desired characteristics, such as relevant, accurate, and complete.

2) System Quality

[8] measured the system quality in terms of functionality, ease of use, reliability, flexibility, data quality, portability, integration, and importance. The quality of e-government website systems refers to the user's perceptions or desired characteristics of an information system relating to ease of learning, ease of use, system flexibility, system reliability, and system features such as intuitiveness, sophistication, and response time [9].

3) Service Quality

Service quality is a quality that supported by the service provider, including department or organization of information systems, internet service providers (ISP), or information technology support personnel [9]. SERVQUAL, as a measurement tool adapted from marketing, uses dimensions of reliability, responsiveness, assurance, empathy, and tangibles

such as up-to-date hardware and software to measure service quality [8].

B. Confirmation of Expectation

[5] defined confirmation as the users' perception of the suitability between expectations of use and actual performance. E-government users' confirmation of expectation is defined as the extent to which users receive their expected benefits by using e-government services [2]. E-filing users will confirm by assessing the extent to meet their expectation. The level of confirmation of expectations made by the users will affect their satisfaction or dissatisfaction.

C. User Satisfaction

User satisfaction is an individuals' evaluation of past positive or negative experiences with reports, websites, and support services [9]. [8] state that user satisfaction can be used to measure user opinions about e-commerce systems, where the level of user satisfaction must cover the entire cycle of user experience.

D. Expectation-Confirmation Theory

The expectation-confirmation theory (ECT) is generally used to study customer satisfaction. This theory was developed by Richard L. Oliver in 1977 and 1980, who explained post-purchase satisfaction or post-adoption as a function of expectations, perceived performance, and disconfirmation of beliefs. User satisfaction is determined by two constructs, which are expectations of information systems and confirmation of expectations, following actual use [5]. [5] uses ECT in terms of measuring the continuous intention of information systems, known as the Expectation Confirmation Model-Information System Continuance (ECM-ISC). ECM-ISC supporters state that confirmation will stimulate satisfaction.

E. The Information System Success Model

William H. DeLone and Ephraim R. McLean develop the D&M Information System Success Model (ISSM) in 1992. The information system success model is an information system (IS) theory that seeks to provide a comprehensive understanding of IS success by identifying, describing, and explaining the relationships between the six dimensions of success. These dimensions consist of information quality, system quality, service quality, use, user satisfaction, and net benefits [7]. The ten-year updated ISSM states that there is no physical interaction between the public and the government when tax reporting, so high-quality e-tax websites can play an important role in reducing people's risk perceptions and forming their satisfaction [8]. Therefore, the success of e-government websites depends on their quality in terms of their information, system, and services.

F. Hypothesis Development

1) The Relationship of E-File System Quality and Confirmation of Expectation

The success dimensions of information systems which consist of information quality, system quality, and service

quality have an important role in forming the level of confirmation of expectations and user satisfaction. [2] stated that the website quality of e-tax systems that are perceived high in the perspective of information, systems, and services, can lead to confirmation of citizens' expectations. Thus, the e-filing dimension quality can build up users' expectations regarding the benefits that users will receive from using e-filing to fulfill their duties or tax obligations. Based on the explanation above, it can be formulated our first hypotheses as follows:

H1: The quality dimensions of the e-filing system (systems, information, and services) have a positive effect on the confirmation of expectations.

2) The Relationship of E-File System Quality and User Satisfaction

The quality dimensions of information systems (information, systems, and services) must be measured or controlled separately because these dimensions affect user satisfaction [8]. Seddon et al. state that there is a significant relationship between system quality and user satisfaction, and also between the quality of information and user satisfaction [14]. User experience related to the quality dimensions of e-filing can determine the level of satisfaction felt by users. If the user feels the high quality of e-filing, the user will feel satisfied. However, if the user feels that the quality of e-filing is low or doesn't feel quality at all, the user will feel dissatisfied. Thus, we posit the following:

H2: The quality dimensions of the e-filing system (systems, information, and services) are positively related to user satisfaction.

3) The Relationship of Confirmation of Expectation and Users' Satisfaction

Oliver states that consumers have formed expectations before they use the product or service [14]. After that, consumers will form satisfaction based on the level of confirmation of their expectations. [5] also states that confirmation of expectations from past use will affect user satisfaction. Before using e-filing, users will form expectations of the e-filing system. When the user compares the benefits received with the expected benefits from the actual use of the e-file system, that is when confirmation of expectation occurs. Expectations fulfilled from the confirmation process can lead to user satisfaction. The reverse causes dissatisfaction. Thus, we posit the following:

H3: Confirmation of expectation is positively related to user satisfaction.

4) The Relationship of E-File System Quality and User Satisfaction through the Confirmation of Expectation

[8] state that the quality dimensions of information systems affect user satisfaction. The quality dimensions of e-filing also play an important role in determining the level of confirmation of expectations. Expectations met through confirmation can determine the level of user satisfaction [2]. So, the quality dimensions of the e-filing system positively influence user

satisfaction through the confirmation of expectation. Based on the explanation above, the study posits the following:

H4: The quality dimensions of the e-filing system (systems, information, and services) affect user satisfaction indirectly through the confirmation of expectation.

III. METHODOLOGY

A. Research Model

Based on the explanation above, we mapped our research model is presented below:

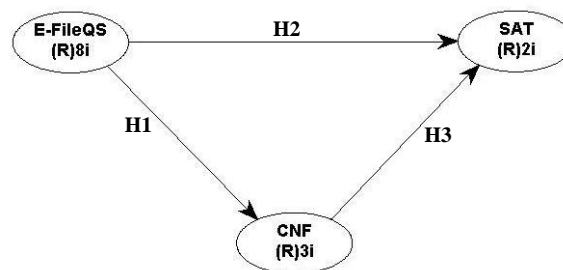


Fig. 1. Structural Equation Model

Note: E-FileQS = E-Filing System Quality, CNF = Confirmation of Expectation, SAT = Satisfaction

B. Sample Selection

The research samples showed that 220 individual taxpayers in Indonesia used e-filing. This study examined the research sample randomly. We used an online questionnaire as the research tool. The questionnaire contained questions about the quality of e-filing (information, system, and service quality), confirmation of expectations, and satisfaction using e-filing system. The number of questions became the indicator in measuring the tested variables. Taxpayers could choose the answer based on their experience using e-filing as follows: Strongly Disagree / Disagree / Neutral / Agree / Strongly Agree.

C. Variable Measurement

Questionnaire questions in this study adapt some reliable literature so that the measurement scale is valid. For example, questions about quality measures refer to research by [21] and [22], while questions related to satisfaction and confirmation refer to [5] research. This study measure answers to questions based on a 5-point Likert scale, starting from strongly disagreeing to strongly agreeing. The results would be processed by the WarpPLS program to see whether the tested variables had significant influence or correlation. The criteria are as follows:

- If $p\text{-value} \leq 0,10$ ($\alpha=10\%$), the tested variables have weak significant influence or correlation.
- If $p\text{-value} \leq 0,05$ ($\alpha=5\%$), the tested variables have significant influence or correlation.

- If $p\text{-value} \leq 0,01$ ($\alpha=1\%$), the tested variables have high significant influence or correlation.

To see the testing results, we used 'p-value' as the basis for determining the significance of influence or correlation between variables. A low p-value indicates that the variables tested have a highly significant influence or correlation.

IV. RESEARCH RESULTS AND ANALYSIS

The study conducted a web-based survey in 2019. The total respondents who filled out the online questionnaire were 220 respondents, consisting of 127 men and 93 women. Most respondents are at the age of 45 years or more. The majority of the respondents' education level is a college degree, which indicates that e-filing users have a fairly high level of education. Private employees are the most jobs from respondents. Most respondents have used the internet for more than five years, but most of them only have 1 to 2 years of experience using e-tax.

TABLE I. TABLE DISTRIBUTION AND RETURNED QUESTIONNAIRE

Information	Total
Distributed online (using Google Form) questionnaire	240
Accepted online (using Google Form) questionnaire	232
Not suitable for processing	12
Number of questionnaire that can be used for the study	220

Outer model evaluation explained how each indicator relates to its latent variable [11]. The measurement model is assessed using reliability and validity. A valid instrument is an instrument that can measure what must be measured precisely [18], while an instrument is reliable or trusted if the results are accurate, consistent, and stable [11]. WarpPLS has two methods in testing questionnaire validity, which are convergent validity and discriminant validity. Convergent validity explained the value of the correlation coefficient between the reflective indicator score and the score of its latent variable [11].

TABLE II. RESULTS OF VALIDITY TEST

Variable	Indicator	AVE	Load-ing	Cross Load-ing	P Value	Con-clus-ion
E-FileQS	- Accurate	0.739	0.874	<0.874	<0.001	Valid
	- Clear		0.892	<0.892	<0.001	Valid
	- Relevance		0.898	<0.898	<0.001	Valid
	- Flexible		0.843	<0.843	<0.001	Valid
	- Easy to use		0.859	<0.859	<0.001	Valid
	- Available		0.870	<0.870	<0.001	Valid
	- Personal Privacy		0.841	<0.841	<0.001	Valid
CNF	- Good Perform	0.873	0.938	<0.938	<0.001	Valid
	- Good Service		0.927	<0.927	<0.001	Valid
	- As Expected		0.937	<0.937	<0.001	Valid
SAT	- Satisfied	0.960	0.980	<0.980	<0.001	Valid
	- Happy		0.980	<0.980	<0.001	Valid

Note: E-FileQS = E-File Quality System, CNF = Confirmation of Expectation, SAT = User Satisfaction

Based on the results in Table II, the loading value of all indicators is higher than the cross-loading, concluding that the discriminant validity of all indicators is valid. Table II also provides the results of convergent validity and discriminant validity. The results conclude that all indicators have met the requirement of validity, as they have loading values above 0.50. If the loading value of an indicator is more than 0.70, then the indicator fulfills convergent validity. The value of loading must be larger from the value of cross-loading.

TABLE III. RESULTS OF RELIABILITY TEST

Variable	Composite reliability	Cronbach's alpha	Conclusion
E-FileQS	0.958	0.949	Reliable
CNF	0.954	0.927	Reliable
SAT	0.979	0.958	Reliable

Note: E-FileQS = E-File Quality System, CNF = Confirmation of Expectation, SAT = User Satisfaction

Table III shows that all variables meet the reliability requirements, where the composite reliability value is higher than 0.7, and Cronbach's Alpha value is higher than 0.6. Table IV below exhibits the test results that show discriminant validity for variables is also fulfilled, as the square root of AVE is greater than the value of other variable correlation coefficients.

TABLE IV. SQUARE ROOT OF AVE AND CORELLATION COEFFICIENT

Correlation among latent variables with square root of AVE			
	E-FileQS	CNF	SAT
E-FileQS	0.860	0.781	0.758
CNF	0.781	0.934	0.717
SAT	0.758	0.717	0.980

Note: E-FileQS = E-File Quality System, CNF = Confirmation of Expectation, SAT = User Satisfaction

The structural method or inner model is a method and process of calculating path coefficients, namely the coefficient of influence of explanatory variables or predictors on response or dependent variables [19]. [19] also stated that the inner model illustrates the relationship between latent variables based on the substantive theory of research. Testing the inner model uses the value of R-squared, the value of Q-squared, and indicators of the Model Fit and Quality Indices.

TABLE V. R-SQUARED AND Q-SQUARED

	CNF	SAT
R-square	0.615	0.633
Q-square	0.617	0.632

Note: CNF = Confirmation of Expectation, SAT = User Satisfaction

R-squared shows the extent to which predictor variables explain the proportion of response variables [19]. High R-squared describes a good model. Based on the output results in Table V, the R-squared value for the expectation confirmation variable is 0.615. Therefore, the e-file system quality variable affects the confirmation of expectations of 61.5%, and the remaining 38.5% indicates that other variables and errors affect expectations of expectations. Furthermore, the value of

R-squared for the variable user satisfaction is 0.633, which means that the contribution of the effect of the variable e-file system quality and confirmation of expectation of user satisfaction is 63.3%. The remaining 36.7% shows that variables outside the research model and errors affect user satisfaction.

Q-squared is used to assess the predictive validity or relevance of a set of latent predictor variables on the variable criterion [19]. Q-squared values that are positive or greater than zero indicate a good model. Based on Table V, the Q-squared value of expectations and user satisfaction is 0.617 and 0.632, where both are greater than zero. Both of these values indicate good predictive validity or indicate a good model.

TABLE VI. MODEL FIT AND QUALITY INDICES

No	Model Fit and Quality Indices	Kriteria Fit	Result	Description
1	Average Path Coefficient (APC)	$p < 0.05$	0.542 $p < 0.001$	Fit
2	Average R-squared (ARS)	$p < 0.05$	0.624 $p < 0.001$	Fit
3	Average Adjusted R-squared (AARS)	$p < 0.05$	0.622 $p < 0.001$	Fit
4	Average Block VIF (AVIF)	Acceptable if ≤ 5 , ideally ≤ 3.3	2.651	Ideal
5	Average Full Collinearity VIF (AFVIF)	Acceptable if ≤ 5 , ideally ≤ 3.3	2.885	Ideal
6	Tenenhaus GoF (GoF)	Small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36	0.731	Large
7	Sympson's Paradox Ration (SPR)	Acceptable if ≥ 0.7 , ideally = 1	1.000	Ideal
8	R-squared Contribution Ratio (RSCR)	Acceptable if ≥ 0.9 , ideally = 1	1.000	Ideal
9	Statistical Suppression Ratio (SSR)	Acceptable if ≥ 0.7	1.000	Accepted
10	Nonlinear Bivariate Causality Direction Ratio (NLBCDR)	Acceptable if ≥ 0.7	1.000	Accepted

Table VI presents the criteria in the Goodness of Fit Model test. The Goodness of Fit is an index and a measure of the goodness of relations between latent variables (inner models) related to their assumptions [19]. Based on the results in Table VI, the model in this study has a Goodness of Fit.

Hypothesis testing in WarpPLS uses a resampling algorithm, including parameter estimation, variance calculation, and p-values [19]. Hypothesis testing uses test statistics called t statistics or t-tests. If p-value ≤ 0.10 , then it means weakly significant. If p-value ≤ 0.05 , it is significant and if p-value ≤ 0.01 , it is highly significant.

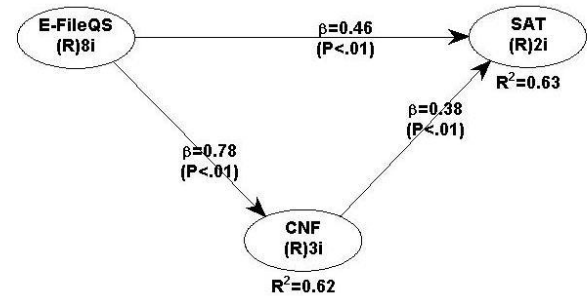


Fig. 2. Output of Structural Model

Note: E-FileQS = E-File Quality System, CNF = Confirmation of Expectation, SAT = User Satisfaction

TABLE VII. HYPOTHESIS TESTING

Relationship between Variables (Explanatory Variable → Response Variable)	Path Coefficient	p-value	Explanation
E-FileQS → CNF	0.785	<0.001	Highly significant
E-FileQS → SAT	0.458	<0.001	Highly significant
CNF → SAT	0.383	<0.001	Highly significant

Note: E-FileQS = E-File Quality System, CNF = Confirmation of Expectation, SAT = User Satisfaction

H1 formulates a positive relationship between the dimensions of e-file quality and confirmation of expectations. The results of hypothesis testing in Table VII show that H1 is supported. The quality dimension of the e-file system significantly and positively influences the confirmation of expectations, where the p-value < 0.001 and path coefficient are 0.785. The path coefficient of 0.785 is the biggest coefficient among others, which means the quality dimension of the e-file system has the strongest influence on confirmation of expectations. This study proves that the high quality of e-file systems can lead to greater confirmation. Respondents of this study feel that the quality of e-filing can meet their expectations, which means that the government and tax authorities have succeeded in meeting the demands or needs of taxpayers in the current digital era through good quality e-filing. Research conducted by [2] also states that the three dimensions of the quality of e-file systems (information, systems, and services) have a significant and positive influence on confirmation of expectations.

In H2, the dimensions of the quality of e-file systems (information, systems, and services) are positively related to user satisfaction. The results of hypothesis testing in Table VII support the H2 statement. The quality dimension of the e-file system has a positive and significant effect on user satisfaction, where the p-value < 0.001 , which means that the effect is highly significant. These results prove that the high-quality dimensions of e-file systems can lead to user satisfaction. In the context of this study, the government and

tax authorities can provide good quality e-filing systems, information, and services so that respondents feel satisfied after using e-filing to meet their tax obligations. Accuracy, ease of learning about its use, and tax service office staff who are ready to help increase respondents' satisfaction when using e-filing. Several previous studies also obtained the same results that the greater the quality of information, systems, and services from e-filing can increase user satisfaction. [10] research results state that information quality and service quality have a strong influence on user satisfaction, where taxation information systems increase user satisfaction through updated, accurate, and reliable information. [16] also

H3 formulates a positive relationship between the confirmation of expectations and user satisfaction. The results of hypothesis testing in Table VII support the H3 statement. Based on the hypothesis testing, results have obtained that confirmation of expectation significantly affects user satisfaction on using the e-filing system, with a p-value of <0.001. P-value of <0.001 is being smaller than 0.05, which means that the effect is highly significant. Taxpayers as respondents in this study feel that their expectations of the use of e-filing have been fulfilled so well, that makes them satisfied. Respondents' answers prove that the government and the Directorate General of Taxes can meet the needs of taxpayers for a good tax information system (one of which is e-filing). This success can result in a greater level of respondent confirmation, which can provide a satisfying experience for respondents. These results are consistent with [14]'s research results that consumers will form satisfaction based on the level of confirmation of their expectations. First, users will form expectations using the e-filing system. Then, they used the e-filing system and compare their experience with their expectation, that is when confirmation of expectation occurs. When the experience can meet its expectations, the user will feel satisfied. [5] also states that confirmation was a strong predictor of satisfaction. Confirmation is a cognitive belief, where during the actual use, the user can realize the confirmation of the expectation of the information system. Users who confirm expectations, where the information system can meet their expectations, will feel satisfied.

In H4, the quality dimensions of the e-filing system (systems, information, and services) affect user satisfaction indirectly through the confirmation of expectation. The results of hypothesis testing in Table VIII support the H4 statement. The table shows that the indirect effect of e-filing system quality on satisfaction is 0.300 with p-value <0.001. Since the p-value is less than 0.05, this means confirmation of expectation is capable of mediating the effect of e-filing system quality on satisfaction. Better quality of the e-filing system will impact on benefits that users gained. The user will compare the benefits received with the expected benefits from the actual use of the e-filing system. Users will feel satisfied when the quality of the e-file system can meet their expectations [2]. In the context of this study, expectations play

found that system quality and information quality have a significant influence on the level of user satisfaction.

TABLE VIII. MEDIATING VARIABLE TESTING 2 SEGMENTS

Relationship between variables (Explanatory variable → Response Variable)			Path Coefficient, indirect	p-value	Explanation
Explanatory Variable	Mediating Variable	Response Variable			
E-FileQS	CNF	SAT	0.300	<0.001	Mediating

Note: E-FileQS = E-File Quality System, CNF = Confirmation of Expectation, SAT = User Satisfaction

a key role, namely the prior beliefs of taxpayers about the use of e-filing in the future. Taxpayers as respondents feel that the benefits received after the use of e-filing for the second time are greater than the previous use, resulting in satisfaction in the use of e-filing. The response shows that the quality of e-filing implemented by the government and tax authorities is even better because taxpayers gained more benefits in the use of e-filing. Research conducted by [6] states that high in information quality, system quality, and service quality are needed to add value to create customers' satisfaction through using confirmation of expectation model. [20] developed a satisfaction composition model and founded that confirmation have a significant influence on satisfaction for product and information, as well as overall.

V. CONCLUSION

This research studies how the quality dimensions of e-filing systems (information, systems, and services) will have an impact on user satisfaction through the confirmation of expectations. The test results show that the quality of the e-filing system has the strongest effect on confirming user expectations, where the user has formed the e-filing quality expectations before using it. After forming the expectation level, users will compare these expectations with the quality of the e-filing system felt by them. This study also found that the quality of the e-file system had a positive and significant direct effect in determining the level of user satisfaction. Users who feel that e-filing has high quality will be satisfied when using e-filing in fulfilling their duties or tax obligations. Besides, the results show that confirmation of expectations can affect the satisfaction of e-file system users'. Users who feel that the quality of the e-filing system can meet or even exceed their expectations will be satisfied.

The findings of this study are consistent with ISSM, where the information system success factor (quality dimension), plays an important role in shaping user satisfaction. Not only ISSM, but the results also show the same conclusions as ECT, where high information system performance can lead to greater confirmation, and this confirmation affects user satisfaction. Overall, this study concludes that the e-file system quality consisting of information, systems, and services quality affects satisfaction indirectly through the confirmation of expectations. This research is expected to be an additional reference for future researchers, the government,

and tax authorities, especially in improving the quality of e-filing systems that can answer the needs of its users as a means of effective and efficient tax reporting.

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