

ABSTRAK

ANALISIS PERSEPSI KEMUDAHAN PENGGUNAAN, PERSEPSI EFEKTIVITAS, DAN PERSEPSI EFISIENSI *E-SYSTEM* ADMINISTRASI PERPAJAKAN

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Penelitian ini bertujuan untuk mengetahui kemudahan penggunaan persepsian, efektivitas persepsian, dan efisiensi persepsian dari pengguna *e-System* administrasi perpajakan. Penelitian dilakukan di Kantor Pelayanan Pajak (KPP) Pratama Magelang.

Jenis penelitian ini adalah studi kasus. Pengumpulan data dilakukan dengan teknik survei dan menggunakan instrumen kuesioner. Populasi dalam penelitian ini berjumlah 134.078 responden dan terdapat 100 sampel yang ditentukan menggunakan teknik *Convenience Sampling*. Teknik analisis data yang digunakan adalah skala sikap.

Hasil penelitian ini menunjukkan bahwa penggunaan *e-System* administrasi perpajakan menurut persepsi Wajib Pajak Orang Pribadi sangat mudah, penggunaan *e-System* administrasi perpajakan menurut persepsi Wajib Pajak Orang Pribadi sangat efektif, dan penggunaan *e-System* administrasi perpajakan menurut persepsi Wajib Pajak Orang Pribadi sangat efisien.

Kata Kunci: *E-System* Administrasi Perpajakan, Efektivitas Persepsian, Efisiensi Persepsian, Kemudahan Penggunaan Persepsian

ABSTRACT

ANALYSIS OF THE PERCEIVED EASE OF USE, PERCEIVED EFFECTIVENESS, AND PERCEIVED EFFICIENCY ON E-SYSTEM TAXATION ADMINISTRATION

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This research aims to find out the perceived ease of use, perceived effectiveness, and perceived efficiency on e-system taxation administration based on in users perception. This research was conducted at Tax Service Office (KKP) Pratama Magelang.

The type of this research is case study. The data were collected by doing the survey and distributing questionnaires. Population are 134.078 and Convenience Sampling was used to get 100 samples. The data analysis technique used in this research is attitude scale.

The result of this research shows that according to individual taxpayers, the perceived ease of use is very easy, perceived effectiveness is very effective, and perceived efficiency is very efficient.

Keywords: E-System Taxation Administration, Perceived Ease of Use, Perceived Effectiveness, Perceived Efficiency

