



THE EFFECT OF COMPUTER SELF-EFFICACY AND MODERNIZATION OF THE TAX ADMINISTRATION SYSTEM ON THE USE OF E-FILING IN REPORTING ANNUAL SPT OF INDIVIDUAL TAXPAYERS

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ABSTRACT:

This study aims to determine the effect of Computer Self-Efficacy and Modernization of the Tax Administration System on the use of e-Filing in reporting Annual Tax Returns (SPT) by Individual Taxpayers at the Bengkulu Satu Pratama Tax Service Office. The research method used was a quantitative survey approach using primary data obtained through questionnaires distributed to 397 individual taxpayer respondents who used e-Filing. The data analysis technique used was multiple linear regression analysis with the assistance of SPSS version 25 through descriptive statistical testing, data quality testing, classical assumption testing, and hypothesis testing. The results showed that Computer Self-Efficacy had a positive and significant effect on the use of e-Filing, and Modernization of the Tax Administration System had a positive and significant effect on the use of e-Filing. Simultaneously, Computer Self-Efficacy and Modernization of the Tax Administration System had a significant effect on the use of e-Filing in reporting Annual Tax Returns by Individual Taxpayers. The conclusion of this study indicates that improving taxpayers' ability and confidence in using technology and implementing increasingly modern tax administration systems can increase the use of e-Filing services in fulfilling tax obligations.

INTRODUCTION

In this era of rapid technological development, many areas of human life have been made easier in terms of obtaining information. Current technological developments have also made the Directorate General of Taxes (DGT) as the agency in charge of taxation in Indonesia to always keep up with these developments in the implementation of the tax collection system in Indonesia. Currently, the self-assessment system is a tax collection system in which taxpayers are tasked with calculating, paying, and reporting their own tax obligations electronically through a real-time online system to the Directorate General of Taxes via the internet on the Directorate General of Taxes website or through an application service provider (Dewi & Junaidi, 2023).



In 2013, the Directorate General of Taxes began utilizing information and communication technology with the implementation of e-registration, or an online taxpayer registration system. This system allows taxpayers to register themselves as taxpayers without having to visit the Tax Office (KPP) where they reside. In addition to the ease of the registration process, the Directorate General of Taxes has also provided facilities for submitting Annual Tax Returns (SPT) online through E-Filing or e-Form. E-Filing itself is a method or process of submitting electronic Annual Tax Returns (SPT) online and in real time through an internet connection on the Directorate General of Taxes website at www.pajak.go.id or through Application Service Providers (ASP) such as Online Pajak, which provides free online tax reporting at www.kemenkeu.go.id.

Taxes are one of the largest sources of state revenue and play a role in the welfare of society in Indonesia. However, the accuracy of the reported tax revenue figures remains unclear. This is due to the State Revenue Model System (MPN), which is an information system in the Ministry of Finance that integrates the revenue of the Directorate General of Taxes (DJP), the Directorate General of Customs and Excise, and the expenditure of the Directorate General of Budget, which is not yet solid (Mauleny et al., 2021).

E-Filing is a means of online and real-time tax reporting using the internet through an application service provider or Application Service Provider. Thus, using E-Filing makes it easier to submit Annual Tax Returns (SPT) or requests for extension of annual SPT without having to visit the tax office to submit hard copies of SPT, including the main SPT and SSP, as well as the technicalities of filling out e-SPT.

The Technology Acceptance Model (TAM) was developed from a theory to explain computer user behavior based on belief, attitude, intention, and user behavior relationship (Davis, 1989). According to Davis (1989), the purpose of the Technology Acceptance Model is to explain the main factors of user behavior toward technology acceptance. This theory views the concept of Computer Self Efficacy as an important variable for the study of individual behavior in the field of information technology.

Table 1.
Data on Individual Taxpayers and E-Filing Users Registered at the Bengkulu
Satu Tax Office from 2021 to 2023

Year	Number of individual taxpayers	Individual Taxpayers Reporting Annual Tax Returns	Individual Taxpayers Reporting via E-Filing	Difference in the Number of Taxpayers Filing SPT
2021	49.762	51.312	36.256	15.056
2022	51.888	59.062	43.647	15.415
2023	57.837	37.480	30.038	7.442
Total	159.487	147.854	109.941	37.913

Source: Journal Elvirha Dwi Kartika & Aries Tanno.,(2024)

Data on Individual Taxpayers and E-Filing Users from 2021 to 2023 in Table 1. In 2021, the number of registered taxpayers was 49,762, while the number of taxpayers who filed annual tax returns was 51,312. The number of taxpayers who submitted their annual tax returns using e-filing was 36,256. According to the Bengkulu Satu Tax Office, the low



number of taxpayers submitting their annual tax returns via e-filing was due to the fact that more people submitted their returns manually than via e-filing. In 2022, the number of registered taxpayers increased to 51,888, and the number of taxpayers who submitted their annual tax returns reached 59,062. The number of taxpayers using E-Filing was 43,647. In 2023, the number of registered taxpayers reached 57,837, but only 37,480 registered taxpayers submitted their annual tax returns. -Filing was 43,647. In 2023, the number of registered taxpayers was 57,837, but only 37,480 registered taxpayers reported their annual tax returns. The number of taxpayers reporting via E-Filing was 30,038. In 2023, the decrease occurred because there were taxpayers who had not yet submitted their annual tax returns, and the submission of annual tax returns via E-Filing for 2023 could still be carried out in the ongoing process until the end of the year (Bengkulu Satu Tax Office).

Many taxpayers feel unsure about using technology for tax reporting. Taxpayers feel uncertain about their ability to use the E-Filing system, which is the main barrier to adopting this technology. Research by Elvirha Dwi Kartika, (2024) reveals that trust has a significant effect on E-Filing user satisfaction, and perceptions of ease of use have a significant effect on E-Filing user satisfaction. Febryanti et al., (2020) state that the variables of Computer Self-Efficacy, Tax Administration System Modernization, and Information Technology Risk significantly influence the use of E-Filing among individual taxpayers. Given the limitations of previous studies, further research is needed on the use of E-Filing for annual tax returns by individual taxpayers. In this modern era, ease in reporting tax obligations is essential as it can save time and costs; therefore, the researcher added the variable of modernization of the tax administration system in this study.

THEORITICAL REVIEW

Technology Acceptance Model (TAM) – Davis (1989)

The Technology Acceptance Model (TAM) is a model developed from theory to explain computer user behavior based on beliefs, attitudes, intentions, and user behavior relationships (Davis, 1989). According to Davis (1989) the purpose of the Technology Acceptance Model is to explain the main factors influencing user behavior toward technology acceptance. The Technology Acceptance Model (TAM) has several advantages, namely that it is useful for answering the question of why many information technology systems fail to be implemented because users have no intention of using them, and it is also built on a strong theoretical foundation (Mulyani et al, 2021).

Social Cognitive Theory (SCT) – Bandura (1986)

Social cognitive theory is a theory that emphasizes that most human learning occurs in social environments. Social Cognitive Theory was developed by Bandura (1986). Social Cognitive Theory is a theory about individual behavior. By observing others and their environment, humans acquire knowledge, skills, strategies, and are able to adjust their attitudes and behaviors, acting in accordance with their beliefs, abilities, and expected outcomes (Yanuardianto, 2019). Social Cognitive Theory is influenced by knowledge, thereby affecting the complex behaviors performed by an individual (Bandura, 1999). The core of Social Cognitive Theory is that human behavior is influenced by the anticipation of consequences (Alwisol, 2006).

Unified Theory of Acceptance and Use of Technology (UTAUT)



UTAUT is a model of current technology acceptance that was successfully developed by Venkatesh et al. (2003). UTAUT is a combination of eight leading technology acceptance theory features that have been packaged into a single theory. UTAUT has proven to be more successful than the eight previous theories in explaining up to 70 percent of user variance. After analyzing the eight theoretical models, Venkatesh et al. (2003) identified seven significant constructs that serve as key factors influencing behavioral intention or use behavior within each construct model.

E-Filing

E-Filing is the submission of a Notice Letter in the form of an electronic form via computer, where the submission is conducted electronically in the form of digital data transferred or submitted to the Directorate General of Taxes through an Application Service Provider (ASP) designated by the Director General of Taxes through an integrated and real-time process (Haryaningsih & Abao 2020).

Computer Self Efficacy

Self-efficacy is an individual's assessment of their ability to organize and execute the actions necessary to achieve a desired outcome. Self-efficacy provides the basis for human motivation, well-being, and personal achievement Danang Sunyoto,(2018). Ihzal Rio Candra, (2015) There are three dimensions of computer self-efficacy: magnitude, strength, and general ability.

Modernization of the Tax Administration System

The modernization of the tax administration system is the implementation of various programs and activities established in the medium-term tax administration reform. The application of a modern tax administration system is an improvement or refinement of performance, whether individually, in groups, or institutionally, to be more efficient, economical, and faster, which is a form of tax administration reform.

The Effect of Computer Self-Efficacy on E-Filing

Social Cognitive Theory states that a person's belief in the outcome is not enough to influence actual behavior if they doubt their own ability to do so Jankeeparsad (2015: 20). Computer Self-Efficacy and the Technology Acceptance Model (TAM) are closely related. Computer Self-Efficacy (CSE) is an individual's belief in their ability to use technology, which in TAM serves as an external variable influencing perceptions of ease of use and the benefits of technology. High CSE can enhance perceptions of ease and benefits, thereby increasing users' likelihood of accepting and using new technology. According to research by Rio et al., (2019), Rizkiahani et al, (2017) *Computer Self Efficacy*, Computer Self-Efficacy does not significantly influence the use of E-Filing among individual taxpayers. This differs from the research Wahyuni (2019) & (Febryanti, Afifudin, and Mawardi 2020) which shows that the Computer Self-Efficacy variable has a significant effect on the use of E-Filing by individual taxpayers.



The Effect of the Implementation of Tax Administration System Modernization on E-Filing

Regarding the effect of the implementation of tax administration system modernization on e-filing, according to the researcher's hypothesis, there is an effect between these variables. This hypothesis is based on the theory that the primary function of modernizing the tax administration system is to enhance public compliance in fulfilling their tax obligations. The functions of the e-system include E-Registration, E-Filing, and E-Billing. The use of modernized tax administration systems aims to enhance public trust, save time, and ensure ease and accuracy. In addition to service innovations, public awareness of tax obligations must also be supported. The conclusion of this hypothesis is that the more modern the tax administration system, the higher the interest of taxpayers in using E-Filing. In the study by Lim et al, (2023), the modernization of the tax administration system did not have a positive effect on the use of E -Filing, unlike the research by Febryanti et al, (2020), & Ayem et al, (2022) which showed that the modernization of the tax administration system had a positive effect on taxpayer compliance in using E-Filing during the pandemic.

The Effect of Computer Self-Efficacy and Tax Administration System Modernization on E-Filing

According to the researcher's hypothesis, there is an effect between the variables of computer self-efficacy and tax administration system modernization on e-filing. Based on previous research (Febryanti, Afifudin, and Mawardi 2020) in a study titled "The Influence of Computer Self-Efficacy, Modernization of the Tax Administration System, and Information Technology Risk on the Use of E -Filing in Annual Tax Return Reporting for Individual Taxpayers," the results of the analysis using a multiple linear regression model showed that the simultaneous analysis revealed that the Computer Self-Efficacy variable significantly influences the use of E-Filing among individual taxpayers Uluelang, Sari, & Wahyuni, (2023). independent variables Computer Self Efficacy, and modernization of the tax administration system have a significant effect on the use of E-Filing.

RESEARCH METHODS

This study uses a quantitative approach with primary data. The population in this study at the Bengkulu One Primary Tax Service Office (KPP), which is located on Jl Soekarno Hatta, Anggut Atas, Kec. Ratu Samban, Bengkulu City. The research time starts from February to June 2025, with data collection conducted through surveys and observations to individual taxpayers who use E-Filing in reporting annual tax returns. Data collection techniques are carried out by distributing questionnaires to respondents in a predetermined sample. The list of questions asked includes questions related to the variables to be studied, namely the variable effect of the application of Computer Self Efficacy (X1), Modernization of the Tax Administration System (X2), and the Use of E-Filing (Y). The data used in this study are primary data generated from distributing questionnaires to individual taxpayer respondents registered at KPP Pratama Bengkulu Satu. This questionnaire will be designed to measure the level of influence of the Application of Computer Self Efficacy, and Modernization of the Tax Administration System on the Use of E-Filing. This study applies Computer Self Efficacy, Modernization of the Tax Administration System as independent variables and E-Filing Usage as the dependent variable, as listed in the following table:



Table 1.
Operational Definition

No	Variable	Definition	Indicator	Scale
1.	Computer Self Efficacy (X1)	Computer Self Efficacy can be concluded is the confidence a person has in operating computer applications, operating systems, handling files and hardware, storing data and using keyboard keys to carry out tasks properly.	1. Magnitude 2. Strength 3. General ability 4. General ability refers to a person's level of expertise in hardware and software. (Nusantara & Patsean, n.d)	Likert (Ardiana and Fitria 2021)
2.	Modernization of the tax administration system (X2)	Modernization of the Tax Administration System is a system development program in taxation, especially in the administrative field carried out by the agency concerned in order to maximize tax revenue in the country. The concept of this program itself is a change in the mindset and behavior of tax officials and organizational values, so as to make the Directorate General of Taxes a professional institution with a good image in the eyes of the public.	1. Changes in Organizational Structure 2. Changes in Service Implementation 3. Service Facilities Utilizing Information Technology 4. Employee Code of Ethics (Wismawati 2020)	Likert (Ardiana and Fitria 2021)
3.	E-Filing (Y)	E Filing is a method of submitting a Tax Return (SPT) and submitting a Notice of Extension of Annual Tax Return (SPT) electronically for Individual Taxpayers by utilizing internet communication lines online and realtime	1. Users have a desire to reuse E-Filing, 2. Other users give positive things about the E-Filing system, 3. Users believe that the quality	Likert (Ardiana and Fitria 2021)



		through the website of the Directorate General http://www.pajak.go.id -	and features in the E-Filing system are good. (Venkatesh et al, (2012)).	
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Data analysis in this study was carried out using descriptive statistical analysis techniques. For data processing, the analytical tool used in this study is multiple linear regression analysis using SPSS version 25. The testing stages include descriptive statistical tests, data quality tests, classical assumption tests, and hypothesis testing. The following is the statistical model used in this study:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Description:

Y = E-Filing Usage Rate

a = Constant

b = Regression coefficient

X₁ = Computer Self Efficacy

X₂ = Modernization of the tax administration system

e = Error value

RESEARCH RESULTS AND DISCUSSION

Tabel 2
Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
CSE	397	3.00	15.00	9.9018	2.38745
MSAP	397	16.00	40.00	29.2443	5.23037
PE	397	3.00	15.00	10.1637	2.08431
Valid N (listwise)	397				

From the analysis of the description of table 2 through responses totaling 397 responses, it produces the following explanation:

1. Respondents have answered the Computer Self Efficacy variable with a minimum answer value of 3.00, a maximum value of 15.00, an average value of 9.9018 and a standard deviation value of 2.38745. From these values, the response explanation tends to give an answer that agrees with the question regarding the relationship to Computer Self-Efficacy.
2. Respondents have answered the variable Modernization of the Tax Administration System has a minimum answer value of 16.00, a maximum value of 40.00, an average



value of 29.2443 and a standard deviation value of 5.23037. From this value, the response provided by respondents tends to give an answer that agrees with the question related to the Modernization of the Tax Administration System.

3. Respondents have answered the variables. Using E-Filing has a minimum answer value of 3.00, a maximum value of 15.00, an average value of 10.1637 and a standard deviation value of 2.08431. From this value, the response provided by respondents tends to provide answers that agree with the question regarding the use of e-filing.

Table 3
Hasil Uji Validitas

No	R count	R table	Sig value	Description
variable X1				
1	0,799	0,098	000	Valid
2	0,800	0,098	000	Valid
3	0,764	0,098	000	Valid
variable X2				
1	0,779	0,098	000	Valid
2	0,724	0,098	000	Valid
3	0,769	0,098	000	Valid
4	0,777	0,098	000	Valid
5	0,761	0,098	000	Valid
6	0,667	0,098	000	Valid
7	0,699	0,098	000	Valid
8	0,750	0,098	000	Valid
variable Y				
1	0,788	0,098	000	Valid
2	0,775	0,098	000	Valid
3	0,698	0,098	000	Valid

From the table above, it can be seen that everything is valid for variable (X) because the calculated r value is greater than the table r value = 0.098

Table 4
Data Reliability Test Results

Variable	Cronbach Alpha	Variable Critical	Description
Computer Self Efficacy	0,682	0,60	Reliable
Modernization of Tax Administration System	0,881	0,60	Reliable
Use of E- Filing in Annual Tax Return Reporting for Individual Taxpayers	0,604	0,60	Reliable



Based on Table 4, it is known that the variables *Computer Self Efficacy* and *Modernization of the Tax Administration System (X)* and the *Use of E- Filing in Annual SPT Reporting for Individual Taxpayers (Y)* have a *Cronbach alpha* that is higher than 0.60, so it is said to be reliable. Thus the requirements for the reliability of measuring instruments are met.

Table 5
Normality Test Results

		Unstandardized Residual
N		397
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.72228422
Most Extreme Differences	Absolute	.066
	Positive	.062
	Negative	-.066
Test Statistic		1.320
Asymp. Sig. (2-tailed)		.061

Source: SPSS Output 25

Based on table 5, the Kolmogorov-Smirnov significance value shows 0.061, which means that wealth is greater than 0.05, so the data is normally distributed.

Table 6
Multicollinearity Test

Variabel	Collinearity Statistics		Keterangan
	Tolerance	VIF	
Computer Self Efficacy	.888	1.126	Free from multicollinearity
Modernization of the tax administration system	.888	1.126	Free from multicollinearity

Based on the analysis of table 6 above, the VIF value generated has a value below 10 and a Tolerance value above 0.10 as shown by the test results in this study in table 4.8. Therefore, it can be concluded that in this regression model there is no multicollinearity problem, so the relationship between the independent variables does not interfere with each other significantly.

Table 7
Heteroscedasticity Test

Model	Unstandardized Coefficients	Standardized Coefficient	t	Sig.
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				ts		
		B	Std. Error	Beta		
1	(Constant)	,965	,349		2.766	.006
	Computer Self Efficacy	-.003	.025	-.007	-.765	.901
	Modernization of tax administration system	.013	.011	.059	.230	.272

Based on the results of the analysis of table 7 of the heteroscedasticity test using the Gleser test, the results of the significance of the independent variables show that all variables have a significant value of more than 0.05, so in the end there are no symptoms of heteroscedasticity or they pass the heteroscedasticity test.

Table 8
Multiple Linear Regression Analysis Results

	Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,446	,536		6,435	,000
	Computer Self Efficacy	,358	,039	,411	9,293	,000
	Modernization of tax administration system	,108	,018	,272	6,154	,000

Based on table 8 above in the Unstandardized Coefficients column part B, the regression equation model is obtained as follows:

$$Y = 3.446 + 0.358 (X_1) + 0.108 (X_2) + e$$

Based on the multiple linear regression equation above, it can be interpreted that:

1. The constant value of the variable (Y) E-Filing is 3.446. This means that the value of E-Filing is positive if the two independent variables (X) examined are constant or not, then the value of E-Filing will remain at 3.446.
2. The Computer Self Efficacy regression coefficient of 0.358 states that each increase of one unit of Computer Self Efficacy will increase the significant effect of E- Filing Use in Annual Tax Return Reporting for Individual Taxpayers, by 0.358 units.
3. The regression coefficient of Modernization of the Tax Administration System of 0.108 states that each increase of one unit of Modernization of the Tax Administration System will increase the significant effect of the Use of E- Filing in Annual Tax Return Reporting for Individual Taxpayers, by 0.108 units.



Hypothesis Testing

The data analysis used in this study uses a regression analysis approach, namely multiple regression analysis. Sugiyono, (2019: 270). For testing the first hypothesis to testing the third hypothesis using the t-test, F-test and coefficient of determination. The following are the results of hypothesis testing.

Hypothesis Testing

The data analysis used in this study employed a regression analysis approach, namely multiple regression analysis. Sugiyono (2019: 270). The first and third hypotheses were tested using t-tests, F-tests, and coefficients of determination. The following are the results of the hypothesis testing.

Table 9
Test t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,446	,536		6,435	,000
	X1	,358	,039	,411	9,293	,000
	X2	,108	,018	,272	6,154	,000

Based on the results of the t-statistic test in table 9 above, it can be interpreted that:

1. Computer Self Efficacy (X_1), has a $t_{\text{calculated}}$ value of 9.293 with a significance level of $0.000 < 0.05$ (5%) So it can be concluded that the Computer Self Efficacy variable has a significant effect on the Use of E- Filing. This means that H_{a1} is accepted and H_{01} is rejected.
2. Modernization of the Tax Administration System (X_2), shows t_{count} of 6.154 with a significance level of $0.000 < 0.05$ (5%). So it can be concluded that the Modernization of the Tax Administration System variable has a significant effect on the Use of E- Filing. This means that H_{a2} is accepted and H_{02} is rejected.

Table 10
Test F

Hasil Uji Simultan ^(f)						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	545,718	2	272,859	91,523	,000 ^b
	Residual	1174,640	394	2,981		
	Total	1720,358	396			

Further analysis of hypothesis testing. Based on table 4.12, the F_{count} value is obtained at 91.523 with a significance level of $0.000 < \alpha 0.05\%$. so it can be concluded that together the independent variables Computer Self Efficacy and Modernization of the Tax Administration System have a significant effect on the use of the dependent variable E-Filing.



Table 11
Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
dimension01	,563 ^a	,317	,314	1,72665

Based on Table 11 above, it can be seen that the *adjusted* coefficient of determination (*Adjusted R Square*) of 0.314 means that the variation that occurs in variable Y (Use of E-Filing in Annual Tax Return Reporting for Individual Taxpayers) is 3.14% determined by the variables *Computer Self Efficacy* and Modernization of the Tax Administration System. The rest is determined by other factors not included in this study.

The Effect of Computer Self Efficacy Implementation on E-Filing

The results of hypothesis one (H1) show that Computer Self Efficacy has a significant positive effect on the Use of E- Filing in Annual Tax Return Reporting for Individual Taxpayers (Empirical Study of the Bengkulu One Primary Tax Service Office). This means that the hypothesis is accepted. In the influence of CSE on E-Filing, according to researchers, there is an influence between these variables. This hypothesis is based on the CSE theory defined by Wang as a person's ability to use computers and information systems. Social cognitive theory states that a person's belief in results is not enough to influence actual action if they doubt their own ability to do this.

These results are in accordance with research conducted by Rizkiahani (2017), Wahyuni (2019). Then the results of research conducted by (Febryanti, Afifudin, and Mawardi 2020) show the test results using multiple linear regression models, the test results show that the Computer Self Efficacy variable has a positive effect on the use of E-Filing on individual taxpayers.

The Effect of the Implementation of the Modernization of the Tax Administration System on E- Filing

The results of the second hypothesis (H2) show that the Modernization of the Tax Administration System variable has a significant positive effect on the Use of E- Filing in Annual Tax Return Reporting for Individual Taxpayers (empirical study of the Bengkulu One Primary Tax Service Office). This means that hypothesis 2 is accepted.

The use of E-Filling in paying or depositing taxes that do not have to come to the tax office will make it easier for taxpayers to fulfill tax obligations. A technology system will be used by someone if the technology system is able to make it easier to do their job. This is explained by the UTAUT theory. Taxpayers will use the taxation e-System if the taxation e-system makes it easy to fulfill tax obligations. The results of this study support research from Uluelang, Sari, (2023) modernization of the tax administration system has a significant effect on the use of E-Filing. In line with research Ayem et al., (2022) Modernization of the Tax Administration system has a positive effect on taxpayer compliance using E-Filing.

The Effect of Computer Self Efficacy and Modernization of the Tax Administration System on E-Filing

Based on the explanation of hypothesis testing (f test) simultaneously shows that F is obtained at 91.523 with a significance level, namely $0.000 < \alpha 0.05\%$. so it can be concluded



that together the independent variables Computer Self Efficacy and Modernization of the Tax Administration System have a significant effect on the use of the dependent variable E-Filing. The conclusion of the two hypotheses shows that Computer Self Efficacy (CSE) and Modernization of the Tax Administration System (MSAP) simultaneously have a significant positive effect on the use of E-Filing. This means that if taxpayers have high confidence in using computers and the tax administration system continues to modernize with attractive features and ease of access, the use of E-Filing will increase. The ability of individuals to operate technology and systems that are increasingly sophisticated, practical, and safe will encourage taxpayers to switch from manual methods to E-Filing in tax reporting.

CONCLUSION

Based on the discussion described above, it can be concluded that Computer Self Efficacy has a significant positive effect on the Use of E- Filing in Annual Tax Return Reporting for Individual Taxpayers. the Tax Administration System Modernization variable has a significant positive effect on the Use of E- Filing in Annual Tax Return Reporting for Individual Taxpayers. independent variables have a significant positive effect on the dependent variable so that taxpayers have high confidence in using computers and the tax administration system continues to modernize with attractive features and ease of access, the use of E-Filing will increase.

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