ABSTRACT

This study aims to determine and analyze systrust of 8 electronic tax applications against the principles of security, availability, processing integrity, confidentiality, and privacy based on dimensions of ease of use, usefulness, attitudes, and behavioral intentions. In addition, this research also aims to find out which electronic tax applications has the best systrust.

This study refers to the research of Al-dmour & Abood (2017) which has similarities to independent research variables, but with a different research analysis method. This study also has similarities with the research of Greenberg, Wei Li, & Wing (2012) on 3 independent variables, but the method of analysis used in this study is also different. Then this research also refers to Ananggadipa (2012) research on the research object, but again there are differences in the research analysis method.

Research population is the entire electronic tax applications provided by the Directorate General of Taxes (DGT) as many as 15 applications. While, research sample is 8 electronic taxation applications. This research collaborates primary data form applications observasion, study documentation, and experimental results from dummy data. This study analyzed the fulfillment of 165 main criteria and explanatory criteria from 5 indicators. The analytical method used is descriptive statistics and qualitative analysis.

This research shows the systrust of the e-faktur application is118, e-SPT of income tax article 21/26 is119, e-SPT of corporate income tax is 121, e-SPT of personal income is114, e-SPT of income tax article 4 (2) is 116, e -SPT of income tax article 23-26 is117, e-SPT of income tax article 22 is 121, and e-SPT of income tax article 15 is 121. Based on research results it is also known that e-SPT of corporate income tax, e-SPT of income tax article 22, and e-SPT of income tax article 15 are applications with the highest systrust. Meanwhile, e-SPT of personal income is application with the lowest systrust.

Keywords: Systrust, Electronic Tax Applications, Electronic Tax Return