

ABSTRACT

E-Billing system is a system that published the code for billing payment or remittance receipt of State sector taxes electronically, without the need to make a Tax Payment Slip manual used e-billing Directorate General of taxes. This research aims to analyze the success of information system of E-Billing System with DeLone and McLean model approach. This research is considered important because a good tax payment system according to the tax payers will have an impact on the growing acceptance of State sector taxes.

In this research that became the Corporate's taxpayer population is registered in the Office of the DISPERINDAG company 838 number of Semarang City. While the sampling method using random sampling in data collection with the formula 5% error rate slovin gained 271 sample company. The data can be processed as many as 122 companies with analysis techniques were used to examine relationships between variables is path analysis and analysis tool of Amos 22.0.

Based on the results of analysis conducted is obtained the conclusion that the quality of information, the quality of the system and the quality of service a positive and significant effect of the use of E-Billing System. The quality of the information of the E-Billing Systems that influence positively and significantly to the satisfaction of the tax payers while the quality systems and quality of service is not. In addition the use of E-Billing system is a positive and significant effect against the satisfaction of taxpayers. And there is a reciprocal relationship between satisfaction and benefits received tax payers, while between the use of E-Billing and benefits received tax payers there are no reciprocal relationship.

Key words: Information system Success Model DeLone and McLean, E-Billing, quality of information, quality systems, quality of service, the use of E-Billing System, Satisfaction Of Taxpayer, benefit of Taxpayers, Path Analysis and Amos 22.0.