

ABSTRACT

Online and real time internet base tax returns, it is called e-filing, have been launched since 2005 by Indonesia Directorate General of Taxes in order to improve quality of services to taxpayers. On its journey until present, e-filing is unpopular seen from the amount of its users.

This research has main aims that are to analyze whether e-filing can be accepted by Indonesian taxpayers and to know how behavior Intentions to use e-filing and what factors can influence its. Structural Equation Modelling with AMOS software version 24.0 has been used in this research. The result shows that computer self-efficacy perceived usefulness, perceived ease of use, attitude toward using, behavioral intention to use and actual system usage are factors can influence taxpayer's behavior intentions in using e-filing.

Most of respondents are able to use and easily accept e-filing as online and real time system of tax return.

Keyword: tax return, e-filing, structural equation modelling, Amos, computer self-efficacy perceived usefulness, perceived ease of use, attitude toward using, behavioral intention to use, actual system usage



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