ANALYSIS OF EASY USE EASY PERCEPTIONS, EFFECTIVE PERCEPTIONS AND E-SYSTEM EFFICIENCY PERCEPTIONS TAXATION ADMINISTRATION IN OFFICE MADYA MEDAN TAX SERVICE

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ABSTRACT

This research aims to find out the usability perception, effectiveness perception, and efficiency perception on e-system taxation administration. This research was conducted at Tax Service Office (KKP) Madya Medan. The type of this research is descriptive. The data were collected by doing the survey and distributing questionnaires. Convenience Sampling was used as the sampling technique. The data analysis technique is attitude scale. The result of this research shows that according to corporate taxpayers, the usability perception is very easy, effectiveness perception is very effective, and effeciency perception is very efficient.

Keywords: ***Usability Perception, Effectiveness Perception, Efficiency Perception, e-System Taxation Administration.***

A. INTRODUCTION

The Directorate General of Taxes is one of the institutions within the Ministry of Finance that has a vision of becoming the Best Institution for Collecting State Revenues to Ensure State Sovereignty and Independence. To carry out DGT's duties and functions as well as efforts to achieve this vision, there are many things that must be done by DGT. This was stated in the Directorate General of Tax's strategic plan in the form of a strategic initiative which was a translation of the strategic goals. One of the Directorate General of Tax's strategic initiatives is to selectively expand the reach of DPC (Data Processing Center) and increase data acquisition capabilities. The challenge of the Directorate General of Taxes to realize the tax revenue whose target is always increasing from year to year will certainly be heavier. This is due in part to the fact that the human resources managing the administration of documents and data from taxpayers are very limited, while the workload of administering documents and data from taxpayers continues to increase. One of the efforts of the Directorate General of Taxes to realize these strategic initiatives is through the modernization of taxation. Modernization of taxation can be interpreted as the use of new facilities and infrastructure by using the development of information and communication technology. Modernization of taxation is one of them done by implementing an electronic-based application system or usually referred to as e-System. By implementing a taxation e-System it can facilitate taxpayers in submitting and reporting tax-related transactions using electronic-based applications.

Besides e-SPT and e-Filing, the Directorate General of Taxes also has many other e-System tools, including e-Invoice, e-Billing, e-Bupot, and e-Registration. Manual tax administration system has several weaknesses. Weaknesses such as evidence of reporting of Notification that has been reported as missing evidence of reporting and data, proof of receipt of lost payments, files in the archival storage room (both at the Taxpayer and at the tax office) pile up, Taxpayer errors in calculating the amount of tax payable must be paid, taxpayers spend a long time when submitting Notification in the tax office because of the queue, and errors in recording data made by tax office employees. Medan Intermediate Tax Service Office (KPP) is one of the vertical agency units of the Directorate General of Taxation under the Regional Office of the North Sumatra Directorate General of Tax I. Medan Intermediate Tax Office is the Tax Office that handles the Large Entity Taxpayers for the North Sumatra region. With the Corporate Taxpayer, the Middle Tax Office has the highest revenue target in the Tax Service Office in the North Sumatra DJP Regional Office I. Following is the target data and realization of the Tax Office Tax Office revenue in the North Sumatra I Regional Tax Office I in 2016 to 2018:

Table 1.1 Target and Realization of Tax Revenue in 2016

No	Tax Office	Tahun 2016	
		Target (Rp)	Realization (Rp)
1	Madya Medan	10.176.247.868.000	9.348.128.471.379
2	Medan Polonia	1.684.515.537.000	2.321.204.917.683
3	Medan Timur	1.305.273.822.000	1.681.077.617.348
4	Medan Kota	1.533.809.707.000	2.079.643.087.624
5	Medan Barat	702.156.526.000	696.871.652.475
6	Medan Petisah	1.315.310.438.000	1.315.310.438.000
7	Medan Belawan	494.949.043.000	464.499.590.257
8	Lubuk Pakam	1.883.126.358.000	1.463.468.869.621
9	Binjai	809.632.260.000	585.784.858.789

Source: Data Processing and Information Section of KPP Madya Medan

Table 1.2 Target and Realization of Tax Revenue in 2017

No	Tax Office	Tahun 2016	
		Target (Rp)	Realization (Rp)
1	Madya Medan	8.968.584.281.311	10.703.314.444.274
2	Medan Polonia	1.630.121.626.689	1.686.133.399.001
3	Medan Timur	1.514.131.370.000	1.329.625.390.361
4	Medan Kota	1.504.548.471.000	1.307.499.514.377
5	Medan Barat	600.814.834.000	527.785.115.631
6	Medan Petisah	1.517.327.539.000	1.447.336.780.816
7	Medan Belawan	410.099.969.000	474.453.348.400
8	Lubuk Pakam	1.736.249.811.000	1.630.020.138.338
9	Binjai	676.764.789.000	589.010.060.945

Source: Data Processing and Information Section of KPP Madya Medan

Table 1.3 Target and Realization of Tax Revenue in 2018

No	Tax Office	Tahun 2016	
		Target (Rp)	Realization (Rp)
1	Madya Medan	9.226.863.232.000	11.143.749.856.862
2	Medan Polonia	2.014.739.273.000	1.622.510.152.895
3	Medan Timur	1.614.158.552.000	1.429.454.508.122
4	Medan Kota	1.580.529.228.000	1.501.340.852.147
5	Medan Barat	601.522.401.000	637.704.472.560
6	Medan Petisah	1.705.154.287.000	1.643.212.380.512
7	Medan Belawan	523.688.146.000	541.958.453.051
8	Lubuk Pakam	2.051.416.454.000	1.912.593.176.706
9	Binjai	705.451.737.000	610.494.174.876

Source: Data Processing and Information Section of KPP Madya Medan

1. Formulation of the Problem

Based on the identification and limitations of the problem outlined above, the researcher formulated the problem as follows:

a. What is the perceived ease of use of e-System tax administration according to corporate taxpayers?
b. What is the perception of the effectiveness of e-Tax administration system according to corporate taxpayers?
c. What is the perception of the efficiency of e-System tax administration according to corporate taxpayers?

2. Research Purposes

Based on the above problem formulation, as for the purpose of research in writing this thesis is to find out perceptions of ease of use, perceptions of effectiveness, and perceptions of efficiency of e-System tax administration according to corporate taxpayers at the Medan Madya Tax Service Office.

B. METHOD

This research approach uses descriptive research type. Descriptive research according to Sugiyono (2017: 35) is research conducted to determine the existence of an independent variable, either only on one or more variables (independent variables or independent variables) without making comparisons of the variables themselves and looking for relationships with other variables. Generally descriptive research does not have a hypothesis, because descriptive research is only explaining the data of the variables studied in order to make a systematic and accurate picture of the facts and phenomena that exist.

1. Population

Sugiyono (2013: 115), "Population is a generalization area that consists of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions". The population in this study were all taxpayers registered at the Medan Intermediate Tax Service Office. In 2018 the number of taxpayers registered at Medan KPP Madya was 1,263 taxpayers.

2. Sample

Sampel (Sugiyono, 2017: 116) part of the number and characteristics possessed by the population. The sample in this study are several taxpayers registered with the Medan Intermediate Tax Service Office. Determination of the number of samples using the Slovin Formula (Siregar 2010: 149), Formula:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{1.263}{1 + 1.263(0,10)^2}$$

$$n = 92,66324 \text{ (rounded to 93)}$$

Keterangan:
n = Sample
N = Population
E = Estimated error rate

Sampling is done by technique convenience sampling (sampling insidental). Sugiyono (2012: 122) states that incidental sampling technique is a technique of determining samples based on coincidences, ie anyone who incidentally/ incidentally meets a researcher can be used as a sample, if it is deemed that the person met by chance is suitable as a source of data.

3. Types of Research

This type of research is descriptive research. Descriptive research is research conducted to determine the value of an independent variable, either one or more variables (independent) without making comparisons, or connecting with other variables.

4. Data Source

The data used in this study are primary data sources and secondary data. Primary data is data obtained by researchers from questionnaires or list of questions given to respondents. While secondary data is data obtained by researchers from the Data Processing and Information Section of the Medan Intermediate Tax Service Office.

5. Data Collection Technique

The data collection technique used was a survey technique using a questionnaire instrument. The questionnaire contained a statement regarding the perception of ease of use, perception of effectiveness, and perception of e-System efficiency as tax administration. The questionnaire uses a Likert scale in measuring the statement. Likert scale is a scale used to measure the perceptions, attitudes or opinions of a person or group regarding an event or social phenomenon, based on operational definitions set by the researcher.

Table 2.1 Measurement of Statement

No	Pernyataan	Skor
1	Strongly Agree (SS)	5
2	Agree (S)	4
3	Neutral (N)	3
4	Disagree (TS)	2
5	Strongly Disagree (STS)	1

Source: Siregar (2014: 50)

6. Data Analysis Technique

a. Descriptive statistics

Data analysis techniques using descriptive statistics are analytical techniques that provide an overview of the data with the criteria of the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness. The first analysis technique is to provide an assessment of each respondent's answers to the questionnaire. Each statement item on the questionnaire is a positive statement, so the rating system on the Likert scale used in the questionnaire is as follows:

1) Strongly agree (5)
2) Agree (4)
3) Neutral (3)
4) Disagree (2)
5) Strongly Disagree (1)

The data analysis technique used to answer the problem statement is to determine the attitude scale limit on each variable. According to Somantri, Ating, and Sambas Ali M (2014: 40), the calculation of attitude scale limits can be done with the following stages: 1. Determine the maximum score, by means of the largest answer score multiplied by the number of question items.

b. Determine the minimum score, by means of the smallest answer score multiplied by the number of question items.
c. Determine the median value, by summing the maximum and minimum scores divided by two.

1) Determine quartile 1, by adding up the minimum and median scores in half.
2) Determine quartile 3, by summing the maximum and median scores divided by two.

Stages of attitude scale calculation for perceived ease of use variables, perceived effectiveness variables, perceived efficiency variables, and e-Tax administration system are as follows:

Table 2.2 Attitude Scale Limits Calculation

No	Score	Ease of Use	Perception Variable	Effectiveness	Perception Variables
1	Maximum	5x10	50	5x4	20
2	Quartil 3	(50 + 30)/2	40	(20 + 12)/2	16
3	Median	(50 + 10)/2	30	(20 + 4)/2	12
4	Quartil 1	(10 + 30)/2	20	(4 + 12)/2	8
5	Minimum	1x10	10	1x4	4

Source: Data processed by Author

Table 2.3 Attitude Scale Limit Calculation (Continued)

No	Skor	Variabel Persepsi	Efisiensi	Variabel E-System	Administrasi Perpajakan
1	Maximum	5x6	30	5x7	35
2	Quartil 3	(30 + 18)/2	24	(35 + 21)/2	28
3	Median	(30 + 6)/2	18	(35 + 7)/2	21
4	Quartil 1	(6 + 18)/2	12	(7 + 21)/2	14
5	Minimum	1x6	6	1x7	7

Source: Data processed by Author

Determination of the range of scores from each category is as follows:

a) Very Positive Attitude Category, namely the area bounded by the third quartile and the maximum score. (Quartile 3 ≤ x ≤ Maximum Score).Kategori Sikap Positif, yaitu daerah yang dibatasi oleh median dan kuartil ketiga. (Median ≤ x < Kuartil 3).
b) Negative Attitude Category, namely the area bounded by the first and median quartiles. (Quartile 1 ≤ x <Median).
c) Very Negative Attitude Category, which is the area that is limited by the minimum score and the first quartile. (Minimum Score ≤ x < Quartile 1).

Based on the method of determining the range of scores above, the range of scores from each category of research variables are as follows:

a. Variable Perception of Ease of Use:

Table 2.4 Range Score Attitude Scale Perception Ease of Use

No	Attitude Category	Score Limit	Range Score	Very Easy
1	Quartil 3	≤ x ≤ Score Maksimum	40 – 50	Easy
2	Median 3	≤ x < Quartil	30 – 40	Not easy enough
3	Quartil 1	≤ x < Median	20 – 30	Not easy
4	Score Minimum	≤ x < Quartil 1	10 – 20	Not easy

Source: Data processed by Author

b. Effectiveness Perception Variables

Table 2.5 Range Score Scale of Effectiveness Perception Attitudes

No	Attitude Category	Score Limit	Range Score	Very Effective
1	Quartil 3	≤ x ≤ Score Maksimum	16 – 20	Efective
2	Median	≤ x < Quartil 3	12 – 16	Less effective
3	Quartil 1	≤ x < Median	8 – 12	Ineffective
4	Score Minimum	≤ x < Quartil 1	4 – 8	Ineffective

Source: Data processed by Author

c. Efficiency Perception Variable

Table 2.6 Range Efficiency Attitude Scale Score Scale

No	Attitude Category	Score Limit	Range Score	Very Effisiency
1	Quartil 3	≤ x ≤ Score Maksimum	24 – 30	Effisiency
2	Median	≤ x < Quartil 3	18 – 24	Less Effisiency
3	Quartil 1	≤ x < Median	12 – 18	Ineffisiency
4	Score Minimum	≤ x < Quartil 1	6 – 12	Ineffisiency

Source: Data processed by Author

d. Tax Administration e-System Variable

Table 2.7 Range Score Attitude Scale Tax Administration e-System

No	Attitude Category	Score Limit	Range Score	Very Optimal
1	Quartil 3	≤ x ≤ Score Maksimum	28 – 35	Optimal
2	Median	≤ x < Quartil 3	21 – 28	Less Optimal
3	Quartil 1	≤ x < Median	14 – 21	Not Optimal
4	Score Minimum	≤ x < Quartil 1	7 – 14	Not Optimal

Source: Data processed by Author

From the table, the attitude category is very easy, very effective, very efficient, and very optimal has the highest score range, while not easy, ineffective, inefficient, and not optimal has the lowest range. This is because every Likert items used in this study are positive. Conclusions are drawn by making a table of the frequency distribution of attitudes of each respondent based on each variable then the results of the percentages in the table are analyzed.

7. Research Instrument Testing

a. Validity Test

According to Siregar (2010: 162), validity or validity is showing the extent to which a measuring instrument is able to measure what you want to measure (valid measure if it successfully measures the phenomenon). To measure validity, Pearson Correlation is used. The test uses a 5% significance level by comparing between r tables and r arithmetic. A research instrument is said to be valid if the product moment correlation coefficient > r-table (α; n-2) n = number of samples.

b. Reliability Test

According to Siregar (2010: 173), reliability is to know the extent to which the measurement results remain consistent, if measurements are made twice or more of the same symptoms using the same measuring device as well. The instrument/ questionnaire reliability testing in this study used the Alpha Cronbach technique. The criteria for a research instrument are said to be reliable using this technique, if the reliability coefficient (r11) > 0.6.

C. RESEARCH FINDING

This research was conducted at the Medan KPP Madya. The data in this study were obtained by distributing questionnaires addressed to taxpayers who are e-System tax administration users. As many as 150 questionnaires have been distributed to respondents registered at Medan KPP Madya. The process of filling out the questionnaire by respondents was carried out directly and was awaited by the researchers at the time of socialization at the Medan KPP Madya. Of the 150 questionnaires distributed, there were 117 returned questionnaires, and of the 117 returned questionnaires there were 24 questionnaires that could not be used because respondents did not complete these questionnaires, so the questionnaires used in the study totaled 93 questionnaires. The questionnaire distributed consisted of 27 statements, namely 7 statements regarding the use of e-System tax administration and 20 statements regarding the perception of Corporate Taxpayers on e-System tax administration namely the perception of ease of use, perception of effectiveness and perception of efficiency. Researchers used the Ms. program. Excel to process the questionnaire data obtained. Questionnaire data is processed to determine the frequency of respondents' answers. Recapitulation of the frequency of respondents' answers is detailed as in the following table:

Table 3.1 Recapitulation of Frequency Answer of WP Corporate Perception Variables

No	WP Corporate	Frequency of Answer					Total
		(SS) 5	(S) 4	(R) 3	(TS) 2	(STS) 1	
1	Perception Variable	175	609	88	49	9	930
2	Perception of Effectiveness	103	220	30	15	4	372
3	Perception of Efficiency	149	321	53	28	7	558
Amount		**427**	**1.150**	**171**	**92**	**20**	**1.860**

Source: Data Processed by Author

The data above is data from 20 statements of perception variable Corporate Taxpayers consisting of 10 statements for perceived ease of use variables, 4 statements for perceived effectiveness variables, and 6 statements for perceived efficiency variables. A total of 20 statements were answered by 93 respondents so that 1,860 answers were obtained as described above.

Tabel 3.2 Recapitulation of Frequency Answers for Tax Administration E-System Variables

No	Tax Administration E-System Variable	Frequency of Answer					Total
		(SS) 5	(S) 4	(R) 3	(TS) 2	(STS) 1	
1	The E-System application helps me in carrying out tax obligations.	13	54	6	14	6	93
2	The E-System application is easy to understand and use by me.	5	59	12	12	5	93
3	The E-System application fits what I want.	4	51	22	11	5	93
4	I have enough knowledge in using e-System applications.	4	47	21	15	6	93

No	Tax Administration E-System Variable	Frequency of Answer					Total
		(SS) 5	(S) 4	(R) 3	(TS) 2	(STS) 1	
5	I am able to use e-System well.	5	51	22	12	3	93
6	I can access the computer easily.	11	58	4	12	8	93
7	I can access the internet easily.	14	51	8	11	9	93
Amount		**56**	**371**	**95**	**87**	**42**	**651**

Source: Data processed by Author

D. DATA ANALYSIS

Data analysis was performed by means of a validity test and a data reliability test with the help of a SPSS version 23 computer program:

1. Testing Research Instruments

Instrument testing in this study was conducted on data obtained through questionnaires that had been distributed. Before analyzing the data obtained, the validity and reliability tests are first performed. To test the validity of the value of r table obtained from the degree of freedom (df) = n-2, where the samples obtained were 93 then df = 93-2 with a significance of 0.05 so r tables obtained 0.2039. Validity and reliability tests were carried out using SPSS version 23. The following analysis is for the validity and reliability tests:

a. Validity Test

1) Ease of Use Perception Variable

The results of the validity test for questionnaire statement items related to perceived ease of use are shown in the following table:

Tabel 3.3 Validity Test Results Perception of Ease of Use

No	Order of Declaration	r count it	r table	Information
1	item 1	0,802	0,2039	Valid
2	item 2	0,841	0,2039	Valid
3	item 3	0,806	0,2039	Valid
4	item 4	0,827	0,2039	Valid
5	item 5	0,784	0,2039	Valid
6	item 6	0,869	0,2039	Valid
7	item 7	0,862	0,2039	Valid
8	item 8	0,870	0,2039	Valid
9	item 9	0,893	0,2039	Valid
10	item 10	0,861	0,2039	Valid

Source: Data processed by Author

Based on table 4.7 above, it is known that there are 10 statement items that represent perceptions of ease of use. Each item has r count greater than r table (r count> r table), so from these results it can be concluded that the 10 items are valid.

2) Variabel Persepsi Efektivitas

The results of the validity test for questionnaire items relating to perceived effectiveness are shown in the following table:

Table 3.4 Validity Perception Test Results Effectiveness

No	Order of Declaration	r count it	r table	Information
1	item 1	0,861	0,2039	Valid
2	item 2	0,904	0,2039	Valid
3	item 3	0,872	0,2039	Valid
4	item 4	0,924	0,2039	Valid

Source: Data processed by Author

Based on table 4.8 above, it is known that there are 4 statement items that represent perceptions of effectiveness. Each item has r count greater than r table (r count> r table), so from these results it can be concluded that the 4 items are valid.

3) Efficiency Perception Variable

The results of the validity test for questionnaire items relating to perceived efficiency are shown in the following table:

Table 3.5 Validity Perception Test Results Efficiency

No	Order of Declaration	r count it	r table	Information
1	item 1	0,875	0,2039	Valid
2	item 2	0,820	0,2039	Valid
3	item 3	0,862	0,2039	Valid
4	item 4	0,874	0,2039	Valid
5	item 5	0,838	0,2039	Valid
6	item 6	0,843	0,2039	Valid

Source: Data processed by Author

Based on table 4.9 above, it is known that there are 6 statement items that represent the perception of efficiency. Each item has r count greater than r table (r count> r table), so from these results it can be concluded that the 6 items are valid.

4) Tax Administration E-System Variable

The results of the validity test for questionnaire items relating to the Tax Administration e-System are shown in the following table:

Table 3.6 Validity Test Results of Tax Administration E-System

No	Order of Declaration	r count it	r table	Information
1	item 1	0,924	0,2039	Valid
2	item 2	0,947	0,2039	Valid
3	item 3	0,890	0,2039	Valid
4	item 4	0,877	0,2039	Valid
5	item 5	0,922	0,2039	Valid
6	item 6	0,925	0,2039	Valid
7	item 7	0,897	0,2039	Valid

Source: Data processed by Author

Based on table 4.10 above, it is known that there are 7 statement items that represent the Tax Administration e-System. Each item has r count greater than r table (r count> r table), so from these results it can be concluded that the 7 items are valid.

b. Reliability Test

1) Ease of Use Perception Variable

Table 3.7 Ease of Use Perceived Reliability Test Results

No	Reliability Statistics Cronbach's Alpha	N of Items
1	0,953	10

Source: Data processed by Author

Based on table 4.11 above, the Cronbach'sAlpha value of 0.953 is obtained, so it can be concluded that the statement items for perceived ease of use are reliable.

2) Effectiveness Perception Variables

Table 3.8 Results of Perceived Reliability Tests Effectiveness

No	Reliability Statistics Cronbach's Alpha	N of Items
1	0,910	4

Source: Data processed by Author

Based on table 4.12 above, we obtain a Cronbach'sAlpha value of 0.910, so it can be concluded that the statement items for the perception of effectiveness are reliable.

3) Efficiency Perception Variable

Table 3.9 Efficiency Perception Reliability Test Results

No	Reliability Statistics Cronbach's Alpha	N of Items
1	0,924	6

Source: Data processed by Author

Based on table 4.13 above, obtained Cronbach'sAlpha value of 0.924, so it can be concluded that the statement items for the perception of efficiency are reliable.

4) Tax Administration E-System Variable

Table 3.10 Tax Administration E-System Reliability Test Results

No	Reliability Statistics Cronbach's Alpha	N of Items
1	0,964	7

Source: Data processed by Author

Based on table 4.14 above, we obtain a Cronbach'sAlpha value of 0.964, so it can be concluded that the statement items for the tax administration e-System are reliable.

2. Questionnaire Analysis of Perception of Ease of Use

The use of this analysis is carried out to determine the level of ease of use of e-System in Medan Middle Tax Office. The level of ease of use is seen from each respondent's answer to each statement item listed in the questionnaire. Based on the results of data processing using the Ms. program. Excel, obtained the following results:

Table 3.11 Perception of Ease of Use

No	Attitude Category	Score Category	Frekuensy	Persentase (%)
1	Very Easy	40-50	58	62,4
2	Easy	30-40	30	32,2
3	Not Easy Enough	20-30	4	4,3
4	Not Easy	10-20	1	1,1
Amount			**93**	**100**

Source: Data processed by Author

The results of data processing from table 4.15 above show that the total score of the answers to the statements for the variable perception of ease of use are mostly in the range of 40 to 50. A total of 58 of 93 respondents were within that range with a percentage of 62.4%, so according to taxpayers agency, e-System tax administration is considered very easy to use.

3. Questionnaire Analysis of Perceptions of Effectiveness

This analysis was carried out to determine the level of effectiveness of the e-System at Medan KPP Madya. The level of effectiveness is seen from each respondent's answer to each statement item listed in the questionnaire. Based on the results of data processing using the Ms. program. Excel, obtained the following results:

Table 3.12 Perception of Effectiveness

No	Attitude Category	Score Category	Frekuensy	Persentase (%)
1	Very Effective	16-20	71	76,3
2	Effective	12-16	17	18,3
3	Less Effective	8-12	4	4,3
4	Not Effective	4-8	1	1,1
Amount			**93**	**100**

Source: Data processed by Author

The results of data processing table 4.16 above shows that the total score of the answers to the statements for the perception of effectiveness variables are mostly in the range of 16 to 20. As many as 71 of 93 respondents are within that range with a percentage of 76.3%, so according to corporate taxpayers, Tax administration e-System is considered very effective.

4. Questionnaire Analysis of Perception of Efficiency

This analysis was conducted to determine the level of efficiency of the e-System at the Medan KPP Madya. The level of efficiency is seen from each respondent's answer to each statement item listed in the questionnaire. Based on the results of data processing using the Ms. program. Excel, obtained the following results:

Table 3.13 Perception of Efficiency

No	Attitude Category	Score Category	Frekuensy	Persentase (%)
1	Very Efficient	24-30	66	71
2	Efficient	18-24	23	24,7
3	Less Efficient	12-18	3	3,2
4	Not Efficient	6-12	1	1,1
Amount			**93**	**100**

Source: Data processed by Author

The results of data processing in table 4.17 above show that the total score of the answers to the statements for the perception of efficiency variables are mostly in the range of 24 to 30. A total of 66 of 93 respondents are within that range with a percentage of 71%, so according to the Corporate Taxpayer, e- Tax administration system is considered very efficient.

5. Questionnaire Analysis of the Application of Tax Administration e-System

This analysis was conducted to determine the level of optimization of the e-System in Medan Middle Tax Office. The level of optimization is seen from each respondent's answer to each statement item listed in the questionnaire. Based on the results of data processing using the Ms. program. Excel, obtained the following results:

Table 3.14 Tax Administration E-System

No	Attitude Category	Score Category	Frekuensy	Persentase (%)
1	Very Optimal	28-35	45	48,4
2	Optimal	21-28	25	26,9
3	Less Optimal	14-21	16	17,2
4	Not Optimal	7-14	7	7,5
Amount			**93**	**100**

Source: Data processed by Author

The data processing results of table 4.18 above show that the total score of the answers to the statements for the e-System tax administration variable is mostly in the range of 28 to 35. As many as 45 of 93 respondents are within that range with a percentage of 48.4%, so according to corporate tax, e-System tax administration is considered to be very optimal.

E. DISCUSSION

The results showed that based on gender, the most respondents were 51 women or 54.8%. Based on age, respondents aged 19-29 have the most number, which is 46 people or 49.5%. Based on education level, the most number is S1, 59 people or 63.4%. Meanwhile, based on the use of tax administration e-System tools, all respondents have used the e-System tax administration tool.

1. Perception of Ease of Use of Tax Administration e-System According to Corporate Taxpayers

The results of data processing that have been done show that the perception of ease of use of Corporate Taxpayers at Medan KPP Madya into the category is very easy. This perception is shown by 62.4% of respondents in the very easy category range of 40-50. From the data obtained on the frequency of respondents' answers to perceived ease of use is dominated by positive answer choices, which means that most of the Corporate Taxpayers who use e-System feel that e-System is easy to use in carrying out their tax obligations. he facility referred to is associated with perceived ease. Respondents have a perception that e-System tax administration is not troublesome when it will be used and is easy to understand. The use of tax administration e-System is felt not to complicate the user and does not require a hard effort to learn it. This perception was shown by 65.5% of respondents who answered "Agree (S)" for 10 items of questionnaire statements that were positive and supported the statement that e-Tax administration systems such as e-SPT and e-Invoicing were not inconvenient when used and were easy to use. understood. This is also influenced by the socialization of the taxation e-System held at Medan Madrasah KPP so that taxpayers find it helpful and easier to use e-System tax administration.

2. Perception of Effectiveness of e-System Tax Administration According to Corporate Taxpayers

The results of data processing that have been done show that the perception of the effectiveness of Corporate Taxpayers at Medan KPP Madya falls into the very effective category. This perception is shown by 76.3% of respondents in the range of very effective categories, namely 16-20. From the data obtained on the frequency of respondents' answers to the perception of effectiveness is dominated by the choice of positive answers, which means that most of the Corporate Taxpayers who use e-System feel that the use of e-System can increase effectiveness in performing their tax obligations. The effectiveness in question is related to things that indicate the effectiveness of the taxation system that can be felt by taxpayers according to Widayati and Nurlis (2010).

Respondents have the perception that the use of e-System tax administration can be done easily and quickly. Easy, which means the existence of e-System tools allows corporate taxpayers to carry out their tax obligations such as submission, tax return reporting, and making tax invoices and to find information about taxation anywhere and anytime. Fast, which means the process for carrying out tax obligations is shorter because it can be done online and automatically by the system. This perception was shown by 59.14% of respondents who answered "Agree (S)" for 4 items of questionnaire statements that were positive and supported the statement that the existence of e-System tax administration such as e-SPT and e-Invoicing could facilitate Corporate Taxpayers doing its obligations quickly and can be done anywhere.

3. Perceived Efficiency of Tax Administration e-System According to Corporate Taxpayers

The results of the data processing that have been done show that the perception of efficiency of the Taxpayer Entity in KPP Madya Medan falls into the very efficient

category. This perception is shown by 71% of respondents in the very efficient category range of 24-30. From the data obtained on the frequency of respondents' answers to perceived efficiency is dominated by the choice of positive answers, which means that most of the Corporate Taxpayers who use e-System feel that using e-System can improve efficiency in performing their tax obligations. The efficiency referred to is related to the three components of compliance costs proposed by Meiliana Kurniati (2014) consisting of direct money cost, time cost, and psychological cost.

Respondents have a perception that tax administration e-System can reduce the three components of compliance costs to be smaller. Compliance costs (compliance costs) that can be reduced because the Corporate Taxpayer does not need to pay large costs and sacrifice a lot of time and have negative feelings when doing tax obligations. This perception was shown by 57.53% of respondents who answered "Agree (S)" for 6 items of questionnaire statements that were positive and supported the statement that with the e-System tax administration such as e-SPT and e-Invoice could reduce compliance costs (compliance) cost) becomes smaller.

F. CONCLUSION

Based on the results of the data analysis and the previous discussion, the following conclusions can be drawn:

1. Perceived ease of use of e-System tax administration according to the Corporate Taxpayers is considered very easy which has a score scale attitude score of 40-50 which means most of the Corporate Taxpayers who use e-System feel that e-System is easy to use in performing obligations the taxation
2. Perceived effectiveness of e-System tax administration according to the Corporate Taxpayer is considered to be very effective which has a score scale of 16-20 attitude scale which means that most of the Corporate Taxpayers who use e-System feel that the use of e-System can increase effectiveness in performing obligations the taxation.
3. Perceived efficiency of e-System tax administration according to the Corporate Taxpayer is considered to be very efficient which has a score scale of 24-30 attitude scale which means that most of the Corporate Taxpayers who use e-System feel that using e-System can improve efficiency in performing obligations the taxation.

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