

**MODIFIKASI *TECHNOLOGY ACCEPTANCE MODEL* DALAM
MENGUKUR *ADOPTSI CORE TAX ADMINISTRATION*
*SYSTEM***

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Abstract

This research is a quantitative study that aims to determine the factors that influence the adoption of the core tax administration system with the samples being tax officials at KPP Madya Batam, KPP Pratama Gorontalo and KPP Pratama Bekasi Barat. Sampling using purposive sampling method with a total sample of 166 tax officers. Testing the hypothesis in this study using LISREL 8.80 by looking at the t-value. The test results show that (1) there is no influence between self-efficacy and perceived usefulness, (2) there is a significant positive effect between self-efficacy and perceived ease of use, (3) there is no effect between complexity and perceived usefulness, (4) there is no influence between complexity and perceived ease of use, (5) there is a significant positive effect between perceived ease of use and perceived usefulness, (6) there is no effect between perceived usefulness and intention to use, and (7) there is no influence between perceived ease of use with intention to use.

Keywords: *perceived usefulness, perceived ease of use, complexity, self-efficacy, intention to use*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui faktor – faktor yang mempengaruhi adopsi *core tax administration system* dengan sampel yakni pegawai pajak KPP Madya Batam, KPP Pratama Gorontalo dan KPP Pratama Bekasi Barat. Pengambilan sampel menggunakan metode *purposive sampling* dengan jumlah sampel sebanyak 166 pegawai pajak. Pengujian hipotesis dalam penelitian ini menggunakan LISREL 8.80 dengan melihat nilai *t-value*. Hasil pengujian tersebut menunjukkan bahwa (1) tidak adanya pengaruh antara *self efficacy* dengan *perceived usefulness*, (2) terdapat pengaruh positif signifikan antara *self efficacy* dengan *perceived ease of use*, (3) tidak adanya pengaruh antara *complexity* dengan *perceived usefulness*, (4) tidak adanya pengaruh antara *complexity* dengan *perceived ease of use*, (5) terdapat pengaruh positif signifikan antara *perceived ease of use* dengan *perceived usefulness*, (6) tidak adanya pengaruh antara *perceived usefulness* dengan *intention to use*, serta (7) tidak adanya pengaruh antara *perceived ease of use* dengan *intention to use*.

Kata Kunci : persepsi kegunaan, persepsi kemudahan penggunaan, kerumitan, efikasi diri, niat menggunakan.