

ABSTRACT

ANALYSIS OF USER ACCEPTANCE OF M-TAX APPLICATION USING TECHNOLOGY ACCEPTANCE MODEL (TAM) METHOD

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The M-Pajak application is a mobile application-based tax.go.id portal site. The government has presented the M-Pajak application as a digital solution that allows taxpayers to carry out their tax obligations more easily. The use of the M-Pajak application is certainly not free from the various problems that accompany it. M-Pajak certainly aims to achieve convenience for the community in receiving services from the government. The government makes it easy for taxpayers with the presence of the M-Pajak application. However, sometimes the M-Pajak application often experiences interruptions and hinders the performance of its users. The most common and frequent obstacle is the difficulty of accessing the M-Pajak application. This is usually influenced by traffic or the number of users accessing the application. Therefore, this research was conducted to analyze the factors that influence the level of M-Tax acceptance based on the variables usefulness, ease of use, attitude toward using, and actual use system using the TAM (Technology Acceptance Model) method. Data were collected through questionnaires and a sample of 130 respondents using purposive sampling technique. The results of this study used the t test on the dependent variable usefulness with the ease of use variable of 7.960. The results of the t test on the dependent variable attitude toward using with the variable usefulness is 8.323. The results of the t test on the dependent variable attitude toward using with the variable ease of use is 8.320. The results of the t test on the actual use system dependent variable with the attitude toward using variable were 5.794. The most influential variable is usefulness towards attitude toward using.

Keywords: *Technology Acceptance Model (TAM), M-Pajak, User Acceptance.*