

SYSTRUST ANALYSIS OF THE ELECTRONIC TAX APPLICATIONS BASED-ON TECHNOLOGY ACCEPTED MODEL

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ABSTRACT

This study aims to determine and analyze systrust of 8 electronic tax applications to the indicators of security, availability, processing integrity, confidentiality, and privacy based on dimensions of ease of use, usefulness, attitudes, and behavioral intentions. This research also aims to find out which electronic tax applications has the best systrust. Research population is 15 electronic tax applications provided by the Directorate General of Taxes (DGT). While, research sample is 8 electronic tax applications. This research collaborates primary data form applications observasion, study documentation, and experimental results from dummy data.

This research shows systrust of the e-faktur application is 118, e-SPT of income tax article 21/26 is 119, e-SPT of corporate income tax is 121, e-SPT of personal income is 114, e-SPT of income tax article 4 (2) is 116, e -SPT of income tax article 23-26 is 117, e-SPT of income tax article 22 is 121, and e-SPT of income tax article 15 is 121. Based on research results it is also known that e-SPT of corporate income tax, e-SPT of income tax article 22, and e-SPT of income tax article 15 are applications with the highest systrust. Meanwhile, e-SPT of personal income is application with the lowest systrust.

Keywords: (Systrust, Electronic Tax Applications, Electronic Tax Return,)

INTRODUCTION

Based on Directorate General of Taxes Regulation Number PER-10 / PJ / 2020, electronic tax application is an application that is directly connected to the Directorate General of Taxation (DGT) information system to carry out and simplify tax obligation. The development of electronic tax applications begins with the Decree of Directorate General of Taxes Number KEP-88 / PJ / 2004 concerning Electronic Submission of Tax Returns. Then DGT began providing online taxation services to taxpayers. Initially, online taxation services consisted of e-registration, e-filling, and e-spt. Technological developments and the increasing need for fast and simple access have prompted DGT to add online tax services in e-faktur, e-billing, and e-form.

E-filling changes the procedure for submitting manual Tax Returns to online submissions. Before submitting a tax return, taxpayers can fill out an electronic tax return form (e-SPT) through the e-SPT electronic tax application. Until now, tax electronic application provided by DGT through ASP is 15 types. The fifteen applications are e-faktur for Value Added Tax (VAT) and Sales Tax on Luxury Goods transactions, e-SPT of Value Added Tax, e-SPT of periodic Income Tax Article 21/26, e-SPT of Corporate Income Tax, e-SPT of Personal Income Tax, e-SPT of Personal Income Tax 1770 S, e-SPT of Personal Income Tax 1770 SS, e-SPT of Period Income Tax Article 4 (2), Electronic Obligation Plan of Import and Acquisition (e-RKIP), e -View, e-SPT of Period Income Tax Articles 23-26, e-SPT of Period Income Tax Article 22, e-SPT of Period Income Tax

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Article 15, e-SPT of Period Income Tax for Other Services, and electronic Country by Country Report (e-CbCr).

Directorate General of Taxes gradually requires submission of an electronic tax return. Starting from the obligation to submit an e-faktur in 2016, followed by submitting e-SPT for Income Tax Article 21/26, and e-SPT of Corporate Income Tax. Based on Directorate General of Taxes Performance Report, the submission of e-SPT continues to increase. From Directorate General of Taxes Performance Report is known in 2016 target of submitting electronic tax return was 7,000,000 e-SPT, but DGT managed to reach 8,441,188 e-SPT. In percentage, there are 42% of taxpayers who submit SPT electronically. Next, in 2017 submission of e-filing increased to 85.72%. Then in 2018, it was 85.55%. Until 2019, DGT recorded a rate of 89.03%. Based on this data, it can be said electronic tax application system users until 2019 are 16,292,490 taxpayers. Increasing submission of e-SPT has made it a pillar for online tax services. That matter results in all tax information recorded by system and collected in one database connected to DGT. This condition also shows technological advancement in Indonesian taxation. The existence of technological advances makes users expect high levels of system functionality, performance, and reliability (Coit and Zio, 2019).

Assessing reliability of a system is more material because reliability ensures that application system is free from unauthorized access, is not susceptible to viruses and hackers, maintains data confidentiality and integrity, prevents negative impact of system changes, and prevents loss of privacy (Boritz, 2005; McPhie, 2000; Topash, 2014) (quoted from Al-dmour and Abood, 2019). Simply put, assessing system reliability of an application is a process of giving confidence to users that system will not fail while providing services (Kumar et al., 2017). To assess reliability of a system that includes adequacy of controls, American Institute of Certified Public Accountants (AICPA) together with Canadian Institute of Chartered Accountants (CICA) developed an assurance service called Systrust (Al-dmour and Abood, 2019). Arens (2012) explains systrust is a service that guarantees system reliability to third parties to produce real-time information. Systrust assessment refers to five principles of trust services. The five systrust principles are security, availability, processing integrity, confidentiality, and privacy.

This research combines ease of use, usefulness, attitude, and behavioral intention dimensions from Technology Acceptance Model (TAM) with indicators are five systrust principles from AICPA. Then, five systrust principles are combined with audit tests in assessing electronic tax application systrust. Each systrust principle is divided into 33 main criteria and 33 explanatory criteria. All main and explanatory criteria are classified into three audit tests, compliance test, substantive test, and analytical procedure. Main and explanatory criteria classification into three audit test types is carried out to ensure that criteria are carried out fairly and represent assessment procedures in responding to risk (Arens et al., 2012).

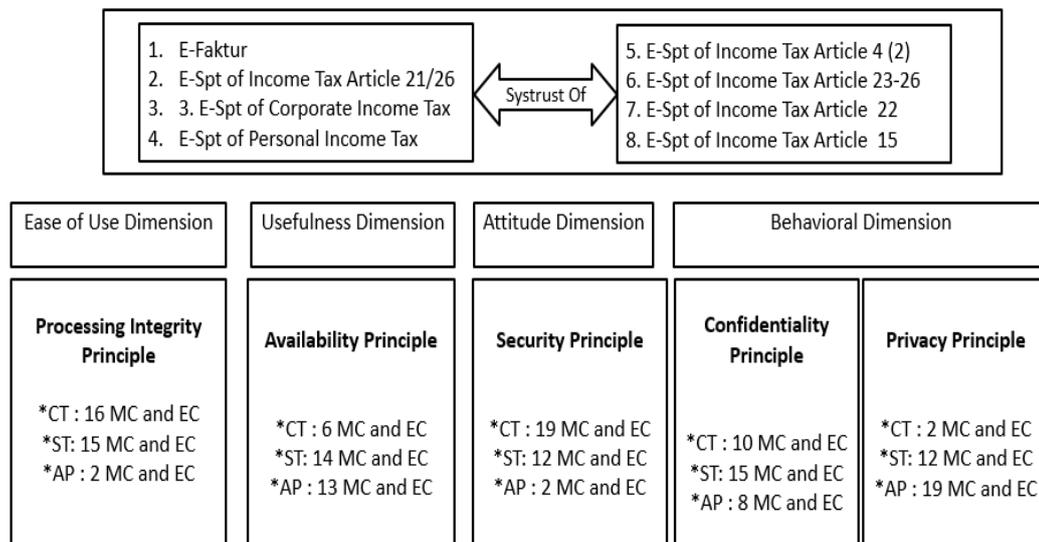
Research on electronic tax application systrust specifically has never been conducted in Indonesia. That fact makes this research important to do considering large number of electronic tax applications users, especially these applications using is mandatory. It can be said, taxpayers have no other choice to fulfill their tax obligation than using electronic applications provided by DGT. According to Alsagher (2011) to increase public acceptance from government electronic products is needed government ability to build public trust. Trust in application system is needed so users who are required to use electronic tax applications are sure that system is trustworthy, well available, maintains confidentiality and privacy, and users feel safe in carrying out tax obligations.

THEORETICAL FRAMEWORK AND RESEARCH QUESTIONS

This research combines ease of use, usefulness, attitude, and behavioral intention dimensions from Technology Accpcentce Model. These four dimensions are assessed based on indicators consisting of five systrust principles, security, availability, processing integrity, confidentiality, and privacy from AICPA. Five systrust principles have 165 main criteria and 165 explanatory criteria consisting of 33 main criteria and 33 explanatory criteria for each principle indicator. Then, main criteria and explanatory criteria for each principle indicator are classified into three types of audit tests to ensure systrust criteria are presented fairly. Three types of audit tests are compliance tests, substantive tests, and analytical procedures. Ease of use dimension is assessed based on principle of processing integrity. Usefulness dimension is assessed on availability principle. Attitude dimensions is assessed based on principles of security, and behavioral intention dimensions is assessed based on principles of confidentiality and privacy.

When using an electronic tax application, taxpayers expect a reliable application. Reliability means the application has good security, available accessibility, processing, confidentiality, and privacy. The more reliable application system, the higher application trustworthiness. Security refers to entire application protection, starting from data input, running processes, and resulting output. Availability of accessibility and processing includes complete, accurate, and timely access and processing availability to reach application goals. Then confidentiality and privacy refer to system ability to maintain overall information.

Figure 1
Theoretical Framework



Based on that, the research questions are

1. How does systrust of e-faktur application to the indicator of security, availability, processing integrity, confidentiality, and privacy based on ease of use, usefulness, attitude, and behavioral intention dimensions?
2. How does systrust of income tax article 21/26 e-SPT application to the indicator of security, availability, processing integrity, confidentiality, and privacy based on ease of use, usefulness, attitude, and behavioral intention dimensions?
3. How does systrust of e-SPT for corporate income tax application systrust to the indicator of security, availability, processing integrity, confidentiality, and privacy based on ease of use, usefulness, attitude, and behavioral intention dimensions?

4. How does systrust of e-SPT for personal income tax application systrust to the indicator of security, availability, processing integrity, confidentiality, and privacy based on ease of use, usefulness, attitude, and behavioral intention dimensions?
5. How does systrust of income tax article 4 (2) e-SPT application to the indicator of security, availability, processing integrity, confidentiality, and privacy based on ease of use, usefulness, attitude, and behavioral intention dimensions?
6. How does systrust of income tax article 23-26 e-SPT application to the indicator of security, availability, processing integrity, confidentiality, and privacy based on ease of use, usefulness, attitude, and behavioral intention dimensions?
7. How does systrust of income tax article 22 e-SPT application to the indicator of security, availability, processing integrity, confidentiality, and privacy based on ease of use, usefulness, attitude, and behavioral intention dimensions?
8. How does systrust of income tax article 15 e-SPT application to the indicator of security, availability, processing integrity, confidentiality, and privacy based on ease of use, usefulness, attitude, and behavioral intention dimensions?
9. Which of electronic tax applications has the best systrust?

RESEARCH METHOD

Dependent variable is a variable that is influenced by independent variable. It can be said dependent variable is the effect of independent variable. In this research, there is one dependent variable is the electronic tax application systrust which consists of eight application systrust types. The eight applications are e-faktur, Income Tax Article 21/26 e-SPT, Corporate Income Tax e-SPT, Personal Income Tax e-SPT, Income Tax Article 4 (2) e-SPT, Income Tax Article 23-26 e-SPT, Income Tax Article 22 e-SPT, and Income Tax Article 15 e-SPT. An Independent variable is a variable that affects dependent variable. Independent variable causes changes in dependent variable. Independent variable of this research is systrust principle which consists of five principles are security, availability, processing integrity, confidentiality, and privacy.

The point of each principle is obtained based on scoring method on each main criterion and explanatory criterion that are met by electronic tax application systrust. The point of score was given based on Greenberg et al (2012) who said in testing systrust, an audit procedure is carried out. Each criterion is adjusted to system condition, whether each criterion can be met or not. In audit procedures, if the audit evidence is available, it is immediately declared fulfilled and if the audit evidence is not available, it is clearly deemed not to exist. So that, for each main criteria and explanatory criteria that can be met, a score of 1 (one) is given. The main criteria and explanatory criteria that cannot be met are given a score of 0 (zero).

Table 1
Summary of Research Variable and Operational Defenition

No.	Variable Name	Defenition	Variable	Sources
1.	Electronic Tax Application Systrust	Computer-based applications systrust that are used to assist tax obligation in electronic tax return submission.	Dependent	DGT
1a.	E-faktur Application Systrust	A application systrust is used to create electronic invoices from Value Added Tax and record VAT transactions to	Dependent	DGT

		generate e-SPT forms.		
1b.	E-SPT of Income Tax Article 21/26 Application Systrust	Application systrust to fill out an e-SPT form related to tax transactions on income consisting of salaries, wages, honoraria, allowances, and other payments received by employees, non-employees, former employees, severance pay recipients, and others.	Dependent	DGT
1c.	E-SPT of Corporate Income Tax Application Systrust	Application systrust to fill out an e-SPT form related to taxable corporate income tax transactions.	Dependent	DGT
1d.	E-SPT of Personal Income Tax Application Systrust	Application systrust to fill out an e-SPT form for personal income tax types.	Dependent	DGT
1e.	E-SPT of Income Tax Article 4 (2) Application Systrust	Application systrust to fill out an e-SPT form for income from business gross turnover, deposit interest, gifts, share transactions, and other income that is final.	Dependent	DGT
1f.	E-SPT of Income Tax Article 23-26 Application Systrust	Applications systrust to fill out an e-SPT form related to income on capital, delivery of services, or gifts and awards other than those that have been deducted from Article 21 Income Tax and are not final.	Dependent	DGT
1g.	E-SPT of Income Tax Article 22 Application Systrust	Application systrust for filling out e-SPT forms for import activities and transactions with treasurer in tax	Dependent	DGT
1h.	E-SPT of Income Tax Article 15 Application Systrust	Application systrust for filling out e-SPT forms for shipping and airplane.	Dependent	DGT
2.	Systrust Principle	The main reference or basis for systrust assessment on application. Systrust principle is the main foundation point of a systrust assessment.	Independent	AICPA
2a.	Security Principle	Reference assessment related to system protection from unauthorized activity and system damage.	Independent	AICPA

2b.	Availability Principle	Reference to assess availability of information and service access to users.	Independent	AICPA
2c.	Processing Integrity Principle	Reference assessment regarding accurate, timely, and valid processing in application system.	Independent	AICPA
2d.	Confidentiality Principle	Reference assessment regarding protection to all information in application.	Independent	AICPA
2e.	Privacy Principle	Reference assessment regarding protection of user personal information in application.	Independent	AICPA

Source: Developed for this research

RESULT AND DATA ANALYSIS

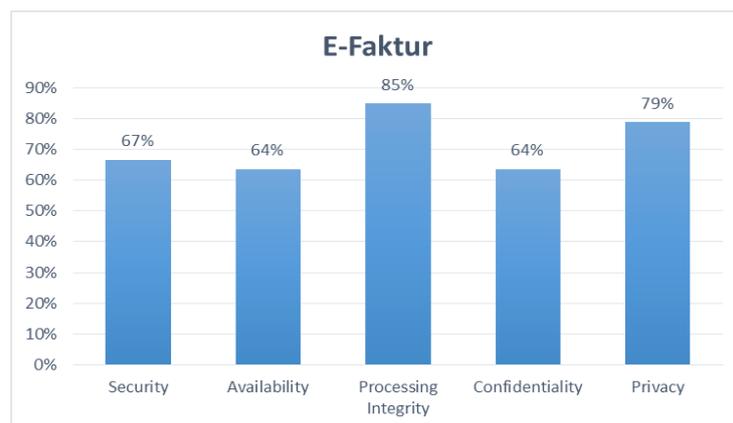
Systrust fulfillment is indicated by total score obtained from an application on each principle indicator with a maximum total score are 165 points. If application system got 165 points so its system can be trusted. Systrust principles referred to security, availability, processing integrity, confidentiality, and privacy. These five principles represent four dimensions achievement of Technology Acceptance Model (TAM), those are ease of use, usefulness, attitude, and behavioral intention.

Research Question 1

E-faktur application systrust is viewed based on score obtained from fulfilling 33 main criteria and 33 explanatory criteria that explain principles of security, availability, processing integrity, confidentiality, and privacy. Each fulfillment reflects ease of use, usefulness, attitude, and behavioral intention dimensions attainment.

Figure 2

E-faktur Systrust Grafic



Research question 1 related to systrust of e-faktur application. E-faktur application received a systrust score based on ease of use, usefulness, attitude, and behavioral intention dimensions of 118 points or 72%. It can be said, from 165 systrust criteria, e-faktur can meet 118 systrust criteria. Systrust E-faktur based on ease of use dimension shows that application can perform processing functions to achieve its goals without interruption, free from errors, failures, and manipulations with a percentage of 85% or as much as 22 points out of 33 points.

Dimension of behavior intention shows that e-faktur protects user's personal information with a score of 26 points or personal information protection performed by application is 79%. Behavioral intention dimension also shows application can protect all of information from its application with score 21 points or 64%. From attitude dimension, this application also provides a system that protects entire application from unauthorized activity and prevents damage and failure by 67% or as much as 22 points. Meanwhile, availability of information accessibility to achieve its objectives and guaranteeing confidentiality all information stored in database received a score of 21 points or 64% that point shows the score for usefulness dimension.

Research Question 2

E-SPT 21/26 application systrust is known based on the score obtained from compliance with principles of security, availability, processing integrity, confidentiality, and privacy. Each principle has 33 main criteria and 33 explanatory criteria, each of which reflects ease of use, usefulness, attitude, and behavioral intention dimensions attainment.

Figure 3
E-SPT of Income Tax Article 21/26 Systrust Grafic



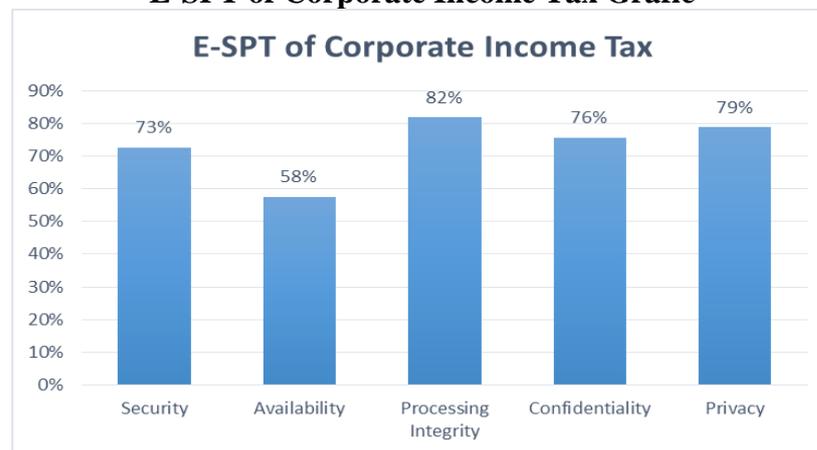
Research question 2 is related to systrust of Income Tax Article 21/26 e-SPT based on ease of use, usefulness, attitude, and behavioral intention dimensions. The systrust Income Tax Article 21/26 e-SPT application is shown by a percentage of 72%. This application get scores 119 points. Systrust based on attitude dimension shows that application has protected all application aspects, starting from opening application to closing application with a percentage of 70% or getting a score of 23 points. Then, usefulness dimension get score 20 points. It shows Income Tax Article 21/26 e-SPT has guaranteed availability of information accessibility to achieve goals by 61%. Research question is related to

Meanwhile, completeness, accuracy, validity and accuracy of application processing system received highest percentage of 79%. Based on ease of use dimension from maximum 33 points, Income Tax Article 21/26 e-SPT can get 26 points on guaranteed score of system processing procedures that is free from errors, failures, and delays. Then dimension of behavioral intention shows that application is able to protect user information and maintain all information confidentiality starting from input to output process at a percentage level of 76%. This application gets a score of 25 points with a maximum score of 33 points in maintaining confidential all information include personal information recorded by system.

Research Question 3

E-SPT Corporate Income Tax application systrust structure is based on five principles, those are security, availability, processing integrity processing, confidentiality, and privacy. Each principle consists of several main criteria and explanatory criteria which are classified into three sub indicator. Total main criteria and the explanatory criteria for systrust for each principle are 165 main criteria and 165 explanatory criteria. Systrust criteria Fulfillment reflects four dimensional achievement.

Figure 4
E-SPT of Corporate Income Tax Grafic



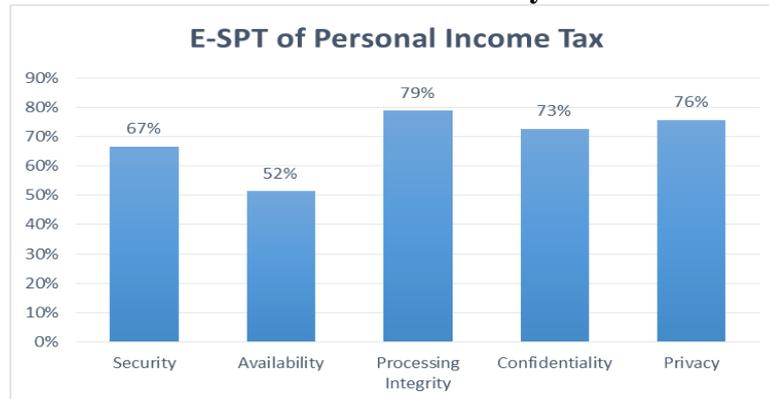
Research questions 3 refer to the systrust of Corporate Income Tax e-SPT based on ease of use, usefulness, attitude, and behavioral intention dimensions. After electronic tax application systrust analysis, ease of use shows that application processing system gets a score of 27 out of 33 maximum points in achieving its output. This means that 82% of Corporate Income Tax e-SPT application processing system is free from interference, errors, delays, and deliberate or illegal manipulation. The application also protects personal information with a percentage of 79%. Score of communicating purpose for collecting, storing, and processing personal information was 26 points. Corporate Income Tax e-SPT application has guaranteed all information confidentiality starting from an input, processing, and output activities by 76% or 25 points. Those two points shows the behavioral intention dimension.

Based on attitude dimension, application ensures system security with a score of 23 points. It can be said that application ability to prevent and detect damage, loss, and failure is 73%. Next, the functionalist system and the availability of controls to support operation accessibility, monitoring, and maintenance of system in achieving application objectives received a score of 19 points or 58%, this points shows the usefulness dimension. Overall, Corporate Income Tax e-SPT application systrust received a score of 121 points or 73%.

Research Question 4

Systrust of Personal Income Tax e-SPT application is based on 165 main criteria and 165 explanatory criteria from security, availability, processing integrity, confidentiality and privacy. Total main criteria and explanatory criteria are divided equally for each principle, 33 main criteria and 33 explanatory criteria. Five systrust principles reflect ease of use, usefulness, attitude, and behavioral intention dimensions attainment.

Figure 5
E-SPT of Personal Income Tax Systrust Grafic



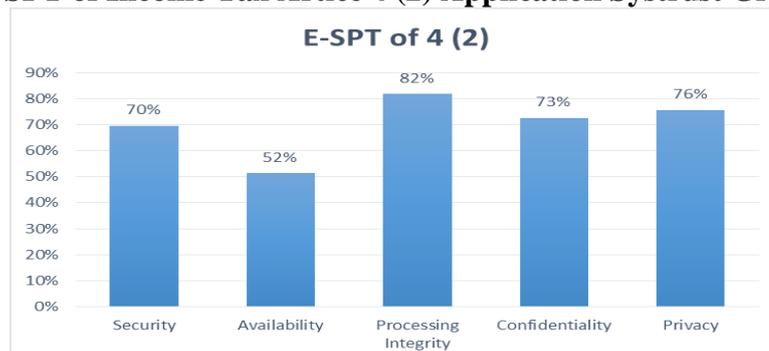
Research question 4 is related to systrust of personal income tax e-SPT application based on ease of use, usefulness, attitude, and behavioral intention dimensions. This application systrust gets a score of 114 points. It can be said Personal Income Tax e-SPT application systrust is 69%. Systrust of Personal Income Taxe-SPT application shows that overall operational protection guarantee for application is 67%. Based on attitude dimension application received a score of 22 points for its ability to prevent and detect unauthorized deletion, misuse of software, and unregulated information disclosure. Then, based usefulness dimension in providing information accessibility to obtain output, a score of 17 points was obtained from a maximum score of 33 points. This means that availability of accessibility in application is 52%.

Personal Income Taxe-SPT application also shows that application ability to provide an accurate, timely, complete, and valid processing system is 79%. Based on this, it is known that on ease of use dimension scores is 26 points. Systrust of personal Income Tax e-SPT application based on behavioral intention dimension in protecting and safeguarding all confidential information recorded in application received a score 24 points or 73%. The following is in protecting and safeguarding users personal information, Personal Income Tax e-SPT application gets a percentage of 76% or as much as 25 points from maximum 33 points.

Research Question 5

Systrust structure of e-SPT 4 (2) application is also based on five principles, those are security, availability, processing integrity, confidentiality, and privacy. Each principle consists of 33 main criteria and 33 explanatory criteria. Every fulfillment of main criteria and explanatory criteria by application, ease of use, usefulness, attitude, and behavioral intention dimensions achieved increasingly.

Figure 6
E-SPT of Income Tax Article 4 (2) Application Systrust Grafic



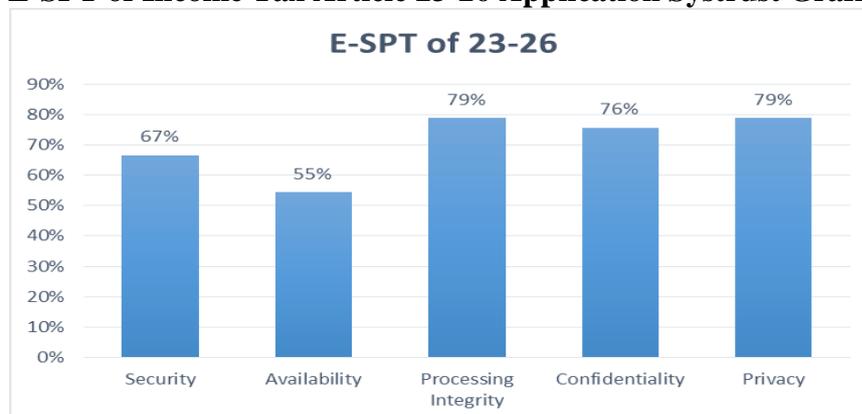
Research question 5 refers to systrust of Income Tax Article 4 (2) e-SPT application based on ease of use, usefulness, attitude, and behavioral intention dimensions. Income Tax Article 4 (2) e-SPT application systrust is 70%. Systrust score for application is 116 points from maximum 165 points. Systrust of this application based on ease of use shows that application processing function is 82% free from interruptions, errors, delays, and unauthorized and accidental manipulations. This application gets a score of 27 points regarding processing system which can achieve application goal of maximum 33 points score.

Also, Income Tax Article 4 (2) e-SPT application ability to protect user personal information received a score of 25 points or 76%. Next, application received a score of 24 points regarding confidentiality. This shows that application has limited confidential information disclosure to unauthorized at a percentage of 73%. These two points shows the behavioral intention dimension. The systrust of Income Tax Article 4 (2) e-SPT application based on attitude dimension also shows that application ability to provide protection from unauthorized activity and damage is 70% or as much as 23 points. Then Income Tax Article 4 (2) e-SPT application has provided controls to support accessibility of operations, monitoring, and maintenance in achieving application goals by 52% or as much as 17 points. This score shows the usefulness dimension.

Research Question 6

E-SPT 23-26 application systrust is based on principle of security, availability, processing integrity, confidentiality and privacy. Each principle is divided into 33 main criteria and 33 explanatory criteria which are classified into three sub indicator. Each fulfillment of main criteria and explanatory criteria will reflect ease of use, usefulness, attitude, and behavioral intention dimensions.

Figure 7
E-SPT of Income Tax Article 23-26 Application Systrust Grafic



Research question 6 refers to systrust of Income Tax Article 23-26 e-SPT application based on ease of use, usefulness, attitude, and behavioral intention dimensions. Systrust of Income Tax Article 23-26 e-SPT application obtained a score of 117 points. It can be said that systrust of Income Tax Article 23-26 e-SPT application system is 71%. Attitude dimension shows that this application provide protection from unauthorized activity and anticipate system crashes that threaten availability of accessibility, processing integrity, confidentiality and privacy by 67% or 22 points. Income Tax Article 23-26 e-SPT application in ensuring availability of accessibility gets a score of 18 points. It can be said that usefulness dimension provide control to support operation accessibility, monitoring, and maintenance by 55%.

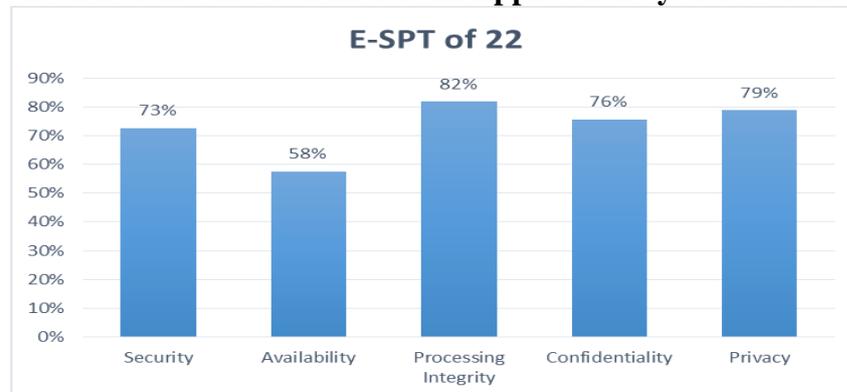
Income Tax Article 23-26 e-SPT application received a score of 26 points from ease of use dimension which can carry out its functions free from disturbances, errors, delays, and illegal and accidental manipulations. This means that application functionalist

system can provide a complete, timely, accurate, and valid processing system at a percentage of 79%. The systust of Income Tax Article 23-26 e-SPT application also shows confidentiality guarantee of all confidential information stored by application starts during input process to output by 76% or as much as 25 points from maximum 33 points. Meanwhile, regarding personal information protection, Income Tax Article 23-26 e-SPT application received a score of 26 points. It can be said that privacy protectionguarantee in Income Tax Article 23-26 e-SPTis 79%. These two last score show the behavioral intention dimension.

Research Question 7

E-SPT 22 application systrust is based on five principles, those are security, availability, processing integrity, confidentiality, and privacy. Each principle has 33 main criteria and 33 indicators. Each fulfillment of main criteria and explanatory criteria will reflect achievement from dimensions of ease of use, usefulness, attitude, and behavioral intention dimensions.

Figure 8
E-SPT of Income Tax Article 22 Application Systrust Grafic



Research questions 7 related to systrust of Income Tax Article 22 e-SPT application based on ease of use, usefulness, attitude, and behavioral intention dimensions. Systrust of tIncome Tax Article 22 e-SPT applicationis 73%. It can be said that Income Tax Article 22 e-SPT application systrust is 121 points from maximum systrust score of 165 points. Systrust of Income Tax Article 22 e-SPT application based on ease of use shows that application integrity processing gets score of 27 points. This means application ability to provide a processing system that is error and failure-free, timely, accurate, complete, and valid is 82%. Then privacy protection carried out by Income Tax Article 22 e-SPT application obtained a score of 26 points. This shows that application is protecting user personal information with percentage is 79%. Confidentiality of Income Tax Article 22 e-SPT application received score of 25 points. That said, application ability to protect all confidential information entered, processed, generated and stored by system is 76%. These two points shows the behavioral intention dimension.

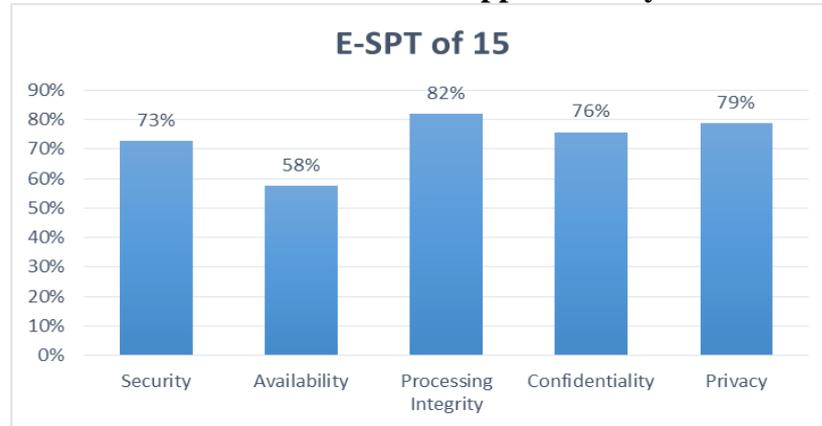
Then, attitude dimension obtained a score of 24 points from maximum of 33 points. Based on this score, it can be seen if protection from unauthorized activity, detection and prevention of damage, and overall application operation protection is 73%. Then availability of Income Tax Article 22 e-SPT application based on usefulness got a score of 19 points. It can be said application ability to provide access and control to achieve application goals is 58%.

Research Question 8

E-SPT15 application systrust is based on fulfilling principles of security, availability, processing integrity, confidentiality, and privacy. These five principles have 165 main criteria and 165 explanatory criteria. Each fulfillment from main criteria and

explanatory criteria reflects ease of use, usefulness, attitude, and behavioral intention dimensions attainment.

Figure 9
E-SPT of Income Tax Article 15 Application Systrust Grafic



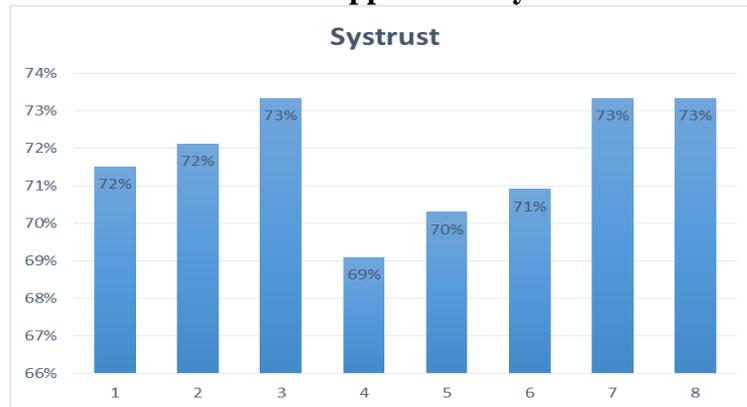
Research questions 8 related to systrust of Income Tax Article 15 e-SPT application ease of use, usefulness, attitude, and behavioral intention dimensions. Application systrust gets a percentage of 73%. Income Tax Article 15 e-SPT application gets a score of 119 points from maximum score of 165 points. After analyzing this electronic tax application systrust, it can be seen that application processing system in achieving output of obtaining a score of 27 points, this score shows the ease of use dimension. From the score, it can be said 82% of processing system for Income Tax Article 15 e-SPT application is free from interference, errors, delays, and deliberate or illegal manipulation. For behavioral intention dimension, application has also communicated purpose of collecting, storing, and processing personal information and getting a score of 26 points, this means that personal information protection from Income Tax Article 15 e-SPT application is 79%. Application ability to protect all confidential information entered, processed, generated and stored earned a score of 25 points. It can be said that Income Tax Article 15 e-SPT application confidentiality is 76%.

Application systrust based on attitude dimension shows that application ability to provide protection from unauthorized activity and damage gets a score of 24 points. It can be said damage detection and prevention and overall protection of application operation is 73%. Then systrust of Income Tax Article 15 e-SPT application based on usefulness dimension received a score of 19 points out of the maximum 33 points related to accessibility availability. This means that Income Tax Article 15 e-SPT application has provided controls to support operations accessibility, monitoring and maintenance in achieving application goals by 58%.

Research Question 9

Each application has been analyzed related to systrust principle. Next, application systrust will be analyzed in more detail based on the Technology Acceptance Model (TAM) dimensions. Then, from eight applications consisting of e-faktur, e-SPT of Income Tax Article 21/26, e-SPT of Corporate Income Tax, e-SPT of Personal Income Tax, e-SPT of Income Tax Article 4 (2), e-SPT of Income Tax Article 23-26, e-SPT of Income Tax Article 22, and e-SPT of Income Tax Article 15 will determine application with highest to lowest score.

Figure 10
All Electronic Tax Application Systrust Grafic



Information:

Application system of:	
1 = E-faktur	5 = E-SPT of Income Tax Article 4 (2)
2 = E-SPT of Income Tax Article 21/26	6 = E-SPT of Income Tax Article 23-26
3 = E-SPT of Corporate Income Tax	7 = E-SPT of Income Tax Article 22
4 = E-SPT of Individual Income Tax	8 = E-SPT of Income Tax Article 15

Research question 9 refers to electronic tax application with the best systrust. The results of eight electronic tax application systrust show Corporate Income Tax e-SPT, Income Tax Article 22 e-SPT, and Income Tax Article 15 e-SPT are applications with the best systrust. These three applications gets a score of 121 points out of 165 maximum systrust points. This shows that security, acces availability, a complete processing system, confidentiality of information, and privacy of Corporate Income Tax e-SPT, Income Tax Article 22 e-SPT, and Income Tax Article 15 e-SPT is 73%.

E-faktur application received a score of 119 points and Income Tax Article 21/26e-SPT received a score of 118 points. Both of these applications have a systrust percentage of 72%. Income Tax Article 23-26e-SPT getting a score of 117 points or 71%. Then Income Tax Article 4 (2)e-SPT with a systrust score of 116 points and its percentage is 70%. Application with the lowest systrust is Personal Income Tax e-SPT with a score of 114 points. It can be said security, acces availability, processing systems, confidentiality of information, and privacy of Personal Income Tax e-SPT application is 69%.

CONCLUSION

Three applications get highest score of 121 points, those are Corporate income tax E-SPT, Income Tax Article 22 e-SPT, and Income Tax Article 15e-SPT. It can be said that applications with the highest system reliability level are three applications. Next is application for Income Tax Article 21/26 e-SPT with a total score of 119 points. Then e-faktur application amounted to 118 points. Followed by Income Tax Article 23-26 e-SPT application totaling 117 points, Income Tax Article 4 (2) e-SPT totaling 116 points and application with lowest systrust is Personal Income Tax e-SPT application with 114 points. As the application with highest systrust score, it can be said that corporate income tax E-SPT, Income Tax Article 22 e-SPT, and Income Tax Article 15 e-SPT have the highest assurance regarding system reliability, and Personal Income Tax e-SPT application has lowest system reliability. However, if it is seen from score obtained for each application, there is not a significant difference in scores for each application. Each systrust compliance score differs only in the range of one to seven points.

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