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Use of E-Filing System: Antecedents and Consequences to MSME Tax Compliance

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Abstract:
The study aimed to analyze the effect of Information Quality, System quality, service quality, and the use of e-filing systems on MSME tax compliance. The study population was 128 samples of MSME actors in the Gianyar regency—Analysis technique using the structural equation modeling (SEM) approach with the help of the PLS program. The results of the study show that the overall evaluation of the model is seen from the side of R-Square (R2), Q-Square Predictive Relevance (Q2), and Goodness of Fit (GoF), then the model is declared Good. The results found that the quality of information and the quality of the system have a significant positive effect on the use of the e-filing system, and the use of the e-filing system has a significant positive impact on MSME tax compliance. At the same time, the quality of Service does not affect the use of the e-filing system.

Keywords: Information Quality, System Quality, Service Quality, Use of the e-filing system, MSME tax compliance

1. Introduction

People have significantly and quickly changed governments and daily life through the information and communication technology (ICT) revolution that started in the 1990s (Akel & Ibrahim, 2023). In light of this, numerous state governments worldwide are creating electronic or e-government. (Sabani, 2020). A novel form of governance intended to fortify and preserve their standing in the international marketplace (Apdillah et al., 2022). Information and communication technology has revolutionized government service delivery to the general public and citizens' lives in several ways. (Veeramootoo, et al., 2018). To increase the efficacy and quality of services, the Directorate General of Taxes (DGT) digitally redesigned the tax service system in 2015. The DGT digital service system is being transformed in phases, beginning with e-SPT, e-filling, and e-form, to facilitate taxpayers' compliance with tax requirements. It is anticipated that people will be able to complete their tax responsibilities online during the transition. The transformation of the service system continues to be related to changes in tax regulations; the last change in 2019, namely DGT Regulation Number PER-02/PJ/2019, concerns procedures for delivering, receiving, and processing notification letters. PER-02/PJ/2019 confirms that taxpayers must submit a period and annual notification letter (SPT) by e-filing. E-filling is probably among online services' most advanced and commonly used e-government platforms. (Veeramootoo et al., 2018).

E-filing typically streamlines the tax filing procedure and is anticipated to lower the cost of submitting taxes and paying the government. To avoid manual processes, taxpayers can use e-filing to submit a tax return or annual tax return renewal notice online and in real time through the Directorate General of Taxes website and application service providers to the Tax Office. (Dwitrayani, 2020). Due to taxpayers' high level of control over the information they enter on their tax returns, e-filing is offered to keep them away from tax authorities. This system is private and free of charge, meaning that tax reporting can be done without going through other parties (independently), and there is no charge whatsoever. This online Tax Report application

aims to ease the administrative burden on taxpayers, which can help reduce the realization of community tax compliance. (Pradnyana & Prena, 2019).

The E-filing system was first introduced by the Application Service Provider (ASP) and authorized through the Director General of tax per number KEP-05/PJ/2005 about the procedure for submitting electronic notification letters (e-filing) through application service provider companies (ASP). Further developments: The DGT then developed a government-owned e-filing application that can be accessed through the DGT website. When the government creates an e-government system to provide services to the community, an evaluation effort is needed to test its effectiveness and success (Malodia et al., 2021). Taxes are an essential element of state revenue and are increasingly relied on to benefit development and government spending (Pramanita & Rasmini, 2020). The government is implementing tax reform as a first step to increasing revenue from the tax sector. It is replacing the official assessment system with a self-assessment system. (Diamastuti, 2018).

A self-assessment system is expected to create a neat, controlled, simple, easy-to-understand tax administration and improve taxpayer compliance. (Damajanti et al., 2023). Taxpayer compliance has become a significant concern for most developed and developing countries. (Angeles, 2021). Taxpayer compliance is the fulfillment of tax obligations undertaken by taxpayers to contribute to the country's development voluntarily and submit their annual notification letter entirely and correctly. (Siahaan & Halimatusyadiah, 2019) Tax ratio figures describe a country's taxpayer compliance level. The COVID-19 pandemic has impacted the declining performance of the tax ratio in 2020, which will even reach its lowest position in the last two decades. The explanation is stated in the macroeconomic and Fiscal Framework document for 2021. The Tax ratio 2020 is expected to be below 9.000 percent, with an initial target of 11.500 percent. This figure will continue to decline until 2021, with a range of decreases of up to 8.250 percent to 8.630 percent. (Yudha & Dewi, 2022)

Micro, Small, and Medium Enterprises (MSMEs) in Indonesia are expected to act as the backbone of the national economy, with their ability to absorb labor and be the leading providers of employment. (Putri et al., 2019). This is reinforced by data from the Ministry of Cooperatives and MSMEs in 2018, which shows that there are 64,194,057 MSMEs in Indonesia and 116,978,631 workers. (Hardilawati, 2020) The large number of business actors classified as the majority is not comparable with tax revenues from MSME actors in Indonesia. The Ministry of Finance noted that in 2018, MSMEs occupied 65 percent of the business actors in the economy. However, in terms of the number of active taxpayers, it only reached 1.800 million MSMEs. Finance Minister Sri Mulyani explained that the contribution of MSME tax revenue in 2018 was only around Rp 5,700 trillion. This figure is very low when viewed from the total national tax revenue of Rp 1,500 trillion 2019). Based on data from the Bali Provincial Office of Cooperatives and MSMEs, until December 2019, there were 326,000 MSMEs spread across nine districts/cities, of which the most significant number, 91,511, was in the Gianyar regency. However, the most considerable number of MSME populations in the Gianyar regency does not necessarily reflect the highest level of taxpayer compliance. Gianyar KPP Data for five years (2016 to 2020) illustrates the decline in tax revenue from MSME actors. (Yudha & Dewi, 2022). It was also explained that over the last five years, the percentage of MSMEs who reported their annual tax returns decreased from 85.100% in 2016 to 30.900% in 2020. Although the e-filing system has been implemented, taxpayers have not reported their yearly tax returns on time, so they are still late in reporting their tax obligations. One theory that explains the success model of Information Systems is the Updated D and M IS Success Model. (Garomssa et al., 2021) The updated D & M IS Success Model consists of six constructs: system quality, information quality, service quality, usage/interest-to-use user satisfaction, and net benefit. (Pramanita & Rasmini, 2020).

Utilizing an e-filing system as a medium of tax reporting is expected to provide taxpayers with convenience and comfort when submitting their annual tax returns. The e-filing system performance Model can also be studied from the perspective of MSMEs in Gianyar regency. On the other hand, much research has been done about the Updated D and M IS Success Model. (Hukmi & Rahayu, 2023). Previous research examines e-filing and tax compliance (Pramanita & Rasmini, 2020). Other research also raised the use of the system, and good-quality information can support user satisfaction, providing convenience and benefits for system users (Putri et al. 2023; Farizi et al., 2020). However, the results of research by Rahayu et al. (2018) and Krisdiantoro et al. (2019) showed that the quality of information does not affect the use of the system. Darmayasa et al. (2022) The quality of an exemplary system will give users a more comfortable, secure, and faster response, increasing the system's use.

Research results from Pramanita & Rasmini (2020) and Anggreni et al. (2020) Found that higher system quality will contribute to the multiplicity of use. Putri et al. (2023) and Ameen et al. (2019) Similar results showed that the system's quality positively affects its use. Different from research by Krisdiantoro et al. (2019), This shows no significant influence on the system's quality using Information Systems. Another study states that the quality of electronic services affects the use of the system, in this case, the e-learning portal (Shahzad et al., 2021). They are reinforced by findings by Mashitoh & Ulfatun (2022) Who explain that service quality positively and significantly affects system use. If taxpayers positively perceive e-filing, the system can provide various advantages (fast, accurate, convenient service without queuing). This means that the Information System offers a net benefit for the user. Several previous studies state that applying a sound information system will benefit users, indicating the system's successful use (Rahayu et al., 2018). The survey results with a model update approach DeLone and McLean are inconsistent in the research concept. (Putri et al., 2023). With the novelty of the research site, model replication can be achieved by simplifying variables, lifting different measurement scales, and using different indicator approaches. The study was conducted in Gianyar regency by taking samples from the population of Micro, Small, and medium enterprises (MSMEs) spread across seven districts in Gianyar regency, as many as 1405 MSMEs.

2. Theoretical Review

2.1. The Theory of Reasoned Action (TRA)

TRA proposed by (Ajzen, 1991) and Martin Fishbein in nineteen hundred and eighty (Anggreni et al., 2020) Indicates that a person's behavior is determined by his intention to behave. This intention, in turn, is a function of their attitude to behavior and subjective norms. This concept represents how people believe they can carry out their behavior because they have enough or fewer abilities and opportunities. It is easy to see that this factor can substantially increase the prevalence of model implementation because many actions require specialized skills or external facilities. The core of the planned behavior theory includes beliefs about possible outcomes and evaluating such behavior (behavioral beliefs). Second, belief in expected norms and motivation to meet desired expectations (normative belief); and third, belief about a factor that can support or inhibit behavior and awareness of the power of that factor (belief control). According to The Theory of Reasoned Action, practice or behavior will be influenced by individual intentions, and personal intentions are formed from subjective attitudes and norms. Attitudes are influenced by the results of actions that have been performed in the past. At the same time, the subjective norm will be influenced by the belief in the opinions of others and the motivation to comply with the beliefs or opinions of others. (Barbera & Ajzen, 2021). Thus, it can be concluded that people will take action if they have a positive value from the existing experience and the individual's environment supports it.

2.2.Tax compliance

Based on Law No. 28 of 2007 Article One, taxpayers are defined as individuals or entities, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations by the provisions of tax legislation. According to Rahayu et al. 2018), Tax compliance is the taxpayer's compliance with registering, re-depositing tax returns, performing calculations, paying taxes owed, and paying arrears. Another definition of tax compliance is the extent to which a taxpayer complies or fails to comply with tax rules in his country. (Kiow et al., 2017). Darmayasa et al. (2022) Tax compliance is an ideal condition that taxpayers must implement to report income accurately and honestly, collect taxes based on regulations, and aim for economic balance. Tax compliance is the reporting of all income, tax liabilities, and tax payments to the relevant tax authorities by applying pertinent tax laws and regulations (Mas'Ud et al. 2019). Tax compliance is voluntary, that is, an act of timely filing and reporting tax information, self-assessment of taxes owed, and timely payment of taxes in the absence of enforcement measures.

Taxpayers' actions in fulfilling their tax obligations by the provisions of laws and regulations governing the implementation of taxation in force in a country. The regulation of the Minister of Finance No. 192/PMK.03/2007 in Article One explains that taxpayers with specific criteria are hereinafter referred to as compliant taxpayers. The PMK has undergone several changes and has been revoked; the last change in the PMK is PMK No. 39 / PMK.03/2018 Jo No. 117 / PMK.03/2019. Article Three, paragraph two explains that taxpayers with specific criteria or compliant taxpayers meet the following requirements: The first is timely delivery of a letter of notification, including: a) taxpayers who have submitted annual tax returns in the last

three tax years submitted by taxpayers promptly. Annual tax returns are submitted for individual taxpayers no later than three months after the end of the tax year, and corporate taxpayers are submitted no later than four months after the end of the tax year; b)—taxpayers who have submitted tax returns on time. The submission of the Income Tax Return is submitted no later than twenty days after the tax period ends, and the value-added tax (VAT) tax return is submitted no later than thirty days after the tax period ends. Suppose the taxpayer has a delay in submitting the tax return. In that case, the delay must meet the following conditions: no more than three tax periods for each type of tax, not consecutive, and not later than the deadline for submitting the tax return in the next tax period. Second, there are no tax arrears for all types of taxes except for tax arrears that have obtained permission to pay or delay tax payments. Not having tax arrears, namely, the taxpayer's state does not have tax debts that have passed the deadline for repayment, except for tax arrears whose payment has obtained permission for delay or installment. Third, the financial statements are audited by Public Accountants or government financial supervisory institutions with unqualified opinions for three consecutive years. Financial statements audited by Public Accountants or government supervision institutions are those audited by Public Accountants or government financial supervision institutions attached to the annual income tax return that must be submitted for three consecutive years until the end of the year before the year of determination of specific criteria taxpayers and never convicted for committing a criminal offense in the field of taxation based on a court decision that has had permanent legal force within the last five years.

2.3. Use of E-Filing System

The Technology Acceptance Model (TAM) explains theories about using information systems. This Model assumes that the user's behavioral intentions determine the system's use in its realization. (Marikyan & Papagiannidis, 2023). TAM states that overall human behavior can be explained by considering beliefs. It can be said that an individual will use an information system well if the system is easy to use and produces benefits in improving its performance. The system is often used to illustrate that the system has been effective and accepted by users. The use of the system is considered a sign of the success of the information system described in the outline in the Information System success model (Krisdiantoro et al., 2019), and usage refers to how often users use the information system. The tax e-filing system was born from implementing the second-generation State Revenue module (MPN G2), which began in Year Two Thousand Seven by integrating all e-filing and e-billing applications into the DGT online site. This website and government-owned e-filing services were only launched in year 14. (Yudha & Dewi, 2022)

2.4. Quality of information

Information is data that has been processed into helpful information for specific users, and the quality of information is the level at which information has the characteristics of content, form, and time that can provide value for a system's end users. (Qadri & Darmawan, 2021). The quality of information is the quality of the output in the form of information generated by the information system concerning the value, benefits, relevance, and urgency of the information produced (Veeramootoo et al., 2018). Information Quality is an important dimension to focus on among the various measures of Information Systems' success because it consists of information products created at a technical level (Rotenstein et al., 2021). So, the quality of information can be seen to what extent the information can consistently meet the requirements and expectations of all users who need the information (Negara & Pratomo, 2019).

2.5. Quality of the system

Systems are interconnected components that work together to achieve a goal by accepting inputs and producing outputs in an orderly transformation process. Three elements underlie a system: first, the input involves the capture and assembly of various components to be processed in the system; second, the processing that consists of the transformation process to transform the input into output; and third, the output involves the transfer of elements that the transformation to its final destination. Has produced (Ghomari, 2022). Since the inception of the information systems success model, system quality has been the focus of most information systems researchers worldwide. This model deals with how well an information system's capabilities, including hardware, software, policies, and procedures, can present information that meets the needs of its users (McDelon and McLean). Haruna et al. (2023), renewed in the Year Two Thousand and three (Amin et al., 2020). System quality is the quality that comes from a combination of hardware and software in

an information system. (Veeramootoo et al. 2018). System quality is the suitability, reliability, and stability of software and hardware, and the information required by the system in terms of ease of use, functionality, and flexibility can be easily understood. Napitupulu et al. (2023) In addition, system quality is considered one of the pillars that affect satisfaction and use because a high level of system quality can positively increase the frequency of actual use. (Damajanti et al. 2023).

2.6. Quality of Service

Quality service can satisfy customers, remain within the limits that meet service standards, and be accounted for and carried out continuously. (Singh et al. 2023)**.** Service quality generally refers to fulfilling the services provided to meet users' requirements, expectations, and satisfaction. (Ameen et al.. 2019). In marketing, better service quality leads to loyalty to the provider's services. (Nunkoo et al., 2017); (Veeramootoo, et al., 2018). Information System service quality is the service obtained by users of information system developers. The service can be in the form of a system update or a response from the developer if there is a problem with the system in question (Krisdiantoro et al., 2019). Quality of service relates to the overall support provided to users, such as reliability and responsiveness (Shim & Jo, 2020).

2.7. Hypothesis

Effect of information quality on the use of e-filling system**.** The theory of Planned Behavior explains that humans are rational individuals who use information that allows them to think systematically. Users will increasingly use the system if it can be relied upon to produce better-quality information or output. High-quality information will improve user performance, thereby strengthening the use of the system, especially if the user has experience in operating the system. (Suprayogo & Hasymi, 2018); E-filing system and tax compliance WPOP in KPP Pratama Denpasar Timur found the quality of information positively affected using the e-filing System examined by (Pramanita & Rasmini, 2020). Some of the results of previous research state that the quality of good information can indicate the use of the system and user satisfaction and then provide convenience and benefits for system users (Farizi et al., 2020). Other researchers found that the quality of information does not affect the use of the system (Rahayu,et al, 2018; Krisdiantoro et al., 2019). The more government services provide current, relevant, and accurate information, the more often people use these services. They make it a facility to help their work and invite others to use it (Ameen et al., 2019). This condition will encourage them to use the e-filing system to increase the intensity of use. The hypothesis is as follows:

H_1: The quality of information has a significant positive effect on the use of the e-filing system

The effect of system quality on the use of e-filling systems. Perceived behavioral control describes how individual beliefs are related to organizational and technical infrastructure availability to support a system. (Haruna et al., 2023) System quality has a significant impact on the use of the system. (Praweswara et al., 2020)The better the quality of the system's processing of data into appropriate information for the user, the more users will use it because it facilitates completing the task. The quality of the e-filing system is easy to use, fast, reliable, and flexible, so users will use the e-filing system repeatedly in the future.

The quality of the system depends on each user's needs. Sound system quality will give users a more comfortable, secure, and faster response, increasing the system's use. (Susilowati, 2020). The higher the system's quality, the more users there will be (Pramanita & Rasmini, 2020; Anggreni et al., 2020). The quality of the system has a positive effect on the use of the system (Ameen et al., 2019). Different from research by Krisdiantoro et al., (2019) This shows that using information systems does not significantly influence the system's quality. The quality of a sound e-filing system will cause users to feel comfortable using the system. This raises the potential for users always to use the e-filing system when delivering notification letters (SPT). Then, the hypothesis can be proposed as follows:

H_2: The quality of the system has a significant positive effect on the use of the e-filing system

Effect of service quality on the use of the e-filling system. The theory of Planned Behavior states that individuals will use an information system if they know there is a positive benefit or reciprocity in using the system. The success of a system is not only reviewed based on the quality of information and the quality of the system but also influenced by the service. Previous research found that the three quality criteria, the quality of service, have a positive and significant relationship with using the system (Alzahrani et al.,

2019). This aligns with the research results (Rahi & Abd. Ghani, 2019). This indicates that the quality of service affects the ongoing intention to use the Internet banking system. Research conducted by Shahzad et al, (2021) During the COVID-19 pandemic, e-learning students in Malaysia stated that the quality of electronic services affected the use of the system, in this case, the e-learning portal. This is reinforced by the findings of Mashitoh & Ulfatun (2022), who explain that service quality positively and significantly affects system use. The quality of services the Directorate General of Taxes provides can increase taxpayers' interest in using the e-filing system. As the research hypothesis states, the better the quality of services offered, the greater the use of a system.

H_3: Service quality has a positive effect on the use of e-filing systems

Effect of the use of the e-filing system on tax compliance**.** The Theory of Planned behavior can explain the behavior of charging taxes online. (Conner, 2020; Barbera & Ajzen, 2021). When taxpayers positively perceive the use of e-filing, they have confidence that the system can provide various benefits for themselves (fast, accurate, comfortable service without queuing). Therefore, the control of perception behavior will increase, and the use will also increase, thus creating taxpayer compliance. Information systems impact the quality of user performance for individuals and organizations. This means that information systems provide net benefits to users (net benefits). Some previous research states that the application of a sound information system will benefit users, indicating the system's successful use. (Rahayu et al. 2018). Pramanita & Rasmini, (2020) By extending the net benefits variable to a more specific variable related to the use of e-filing, namely tax compliance, the authors state that the higher the use of the e-filing system, the more productive the users' performance will be, so the net benefits obtained will also increase. Another study obtained that the use of the system and user satisfaction positively affect taxpayer compliance (Widyari et al. 2021). The research hypothesis is as follows.

H_4: Using an e-filing system has a positive effect on tax compliance.

Based on the exposure of the concept and several empirical studies that were successfully raised, the proposed research framework model is as follows:

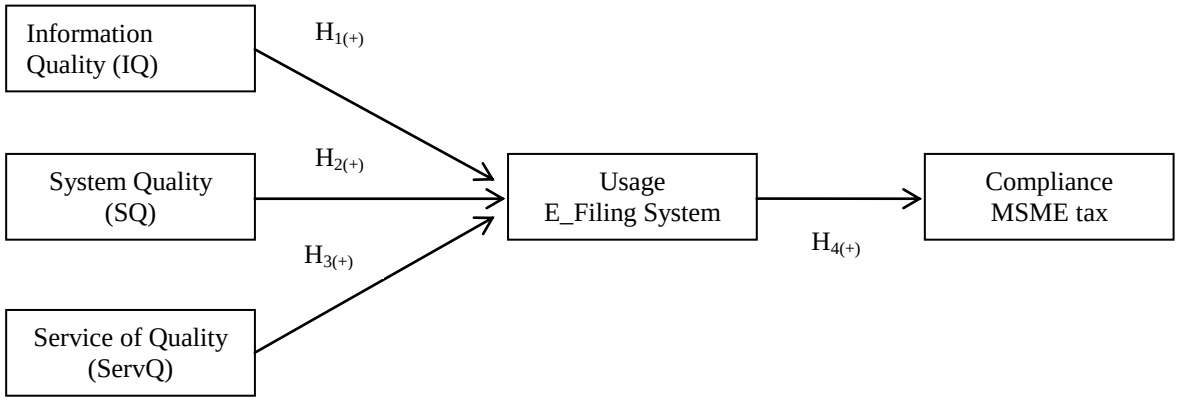

Figure 3. Conceptual Framework

The problems raised in this study include whether the quality of information affects the use of the e-filing system, whether the quality of the system affects the use of the e-filing system, whether the quality of Service affects the use of the e-filing system, and whether the use of the e-filing system affects MSME tax compliance. Based on the existing problems examined by the literature used, the hypothesis can be formed in this study is that the quality of information has a significant positive effect on the use of e-filing system (H_1); the quality of the system has a significant positive impact on the use of e-filing system (H_2); service quality has a positive effect on the use of e-filing system (H_3); the use of e-filing system has a positive impact on tax compliance (H_4).

3. Methods

The population in this study is all Micro, Small, and medium enterprises (SMEs) actively registered at the Tax Office (KPP) Pratama Gianyar, which is a work unit of the Directorate General of Taxes (DGT) that carries out all tax services to the community as many as one thousand four hundred empty five SMEs. For

the Blahbatuh sub-district, as many as one hundred and fifty-nine taxpayers; Gianyar sub-district, as many as two hundred and twenty-five taxpayers; Payangan sub-district, as many as fifty-four taxpayers; Sukawati sub-district as many as four hundred taxpayers, Tampaksiring sub-district sixty-nine taxpayers, and Tegallalang sub-district as many as fifty-five taxpayers of MSMEs. The research sample used proportional sampling by taking representatives from each group in the population tested by Structural Equation Modeling (SEM) according to the sample size between one hundred and two hundred. This study disseminated as many as two hundred and fifty-three questionnaires to several SMEs in Gianyar regency online, where several one hundred and fifty-four questionnaires returned, twenty-six incomplete data so that the questionnaire is considered to fall so that the data that can be processed as many as one hundred and twenty-eight questionnaires, raised as many as five latent variables with a Likert scale interval of one to seven.

The first, MSME Tax Compliance (TCSMEs), describes the extent to which MSME taxpayers comply with tax laws referring to (Pradnyana & Prena, 2019) With thirteen indicators ($TCSMEs_1$–$TCSMEs_{13}$); second, the use of an e-filing system (Use) describes at what level MSME actors believe that using a particular system will improve their performance, which refers to Delone and McLean (Rahi & Abd. Ghani, 2019), with indicators of four (Use_1–Use_4); third, the quality of the system (SQ) is a measure of the information processing system itself, referring to (Oktavia, 2022). With three-dimensional (Access, Interactive, Ease Of Use) with indicators in total as many as nine (SQ_1–SQ_9); fourth, the quality of information (IQ) is the user's evaluation of the performance of IS in his experience, referring to (Yefni et al., 2018). Using two dimensions (informative; accuracy) with a total of eight indicators (IQ_1–IQ_8); fifth, the quality of Service (Serv Q) is related to the quality of support received by system users from departments SI and IT Support Personnel, referring to (Oktavia, 2022). With three dimensions (responsiveness, reliability, and empathy) and indicators in as many as nine ($ServQ_1$–$ServQ_9$). This research data collection technique is used through the survey method by distributing questionnaires online via Google Forms, which contain the identity of respondents and some closed questions based on the research variables and items of existing indicators of each construct. Descriptive Data analysis techniques were used to describe the characteristics of respondents and the characteristics of respondents' answers to the indicators raised from the research construct. In this study, the data was processed using SPSS version 22. Inferential statistical analysis is used to evaluate the measurement model (measurement model/outer model) while evaluating the structural model, which will be done through several approaches, including a). R-Square (R2), b). Q-Square Predictive Relevance (Q2), and c). Goodness of Fit (GoF) and hypothesis testing through resampling with bootstrapping.

3.1. Results

The characteristics of the respondents can be explained by their gender, education level, and length of work in their respective companies.

Table 1: Description Of the Characteristics of Research Respondents

Description	Number Of Respondents	Percentage
Gender:		
Men	77	60.200
Women	51	39.800
Total	128	100.000
Level Of Education:		
SMA/SMK	19	14.800
Diploma	41	32.000
Bachelor	57	44.500
Postgraduate	11	8.600
Total	128	100.000
Respondent Ages:		
Less than 26 years	14	10.900
26 to 35 years	60	46.900

36 to 44 years	36	28.100
More than 45 years	18	14.100
Total	128	100.000
SME types:		
Culinary	13	10.200
Textiles	11	8.600
Crafting	42	32.800
Trading	38	29.700
Others	24	18.800
Total	128	100.000
Length of Business:		
Less than5 years	41	32.000
More than 5 years	87	68.000
Total	128	100.000

Source: data processing results with SPSS ver 26

Table 1. Explained that respondents by gender showed as many as 60.200 percent of male respondents and as many as 39.800 percent of female respondents. For the level of education, it can be explained that respondents who have a high school/vocational education level of 14.800 percent, with a Diploma education level of 32.000 percent, bachelor education level (strata1) of 44.500 percent, and respondents with strata2 (S2) education of 8.600 percent, illustrate that the intellectual level of MSME actors has mostly received higher education so that it can be said to have understood about it. Based on the respondents' age (age), respondents aged under 26 years, as much as 10.900 percent, then aged between 26 to 35 years, 46.900 percent; respondents aged between 36 to 44 years, as much as 28.100 percent. For respondents aged over 45 years, as much as 14.100 percent, it can be explained that most respondents are at a productive age so that they can operate the tax system. In terms of the type of MSMEs who were appointed as respondents, Culinary MSMEs are 10.200 percent, textile MSMEs are 8.600 percent, craft MSMEs are 32.800 percent, trade MSMEs are 29.700 percent, and other MSMEs (Agriculture, Animal Husbandry, plantation, services) are 18.80 percent. Based on the length of business, it shows that MSME respondents whose business is under 5 years old are 32.000 percent, and MSMEs whose business is 5 years old or more are 68.000 percent. From the old business side, it can be explained that the appointed respondents were dominated by MSMEs who had been in business for quite a long time.

3.2. Evaluation of the Outer Model.

The results of evaluating the indicators of latent variables of the five variables raised in this study meet the existing provisions in **Figure 4** and **Tables 2** to **5.**

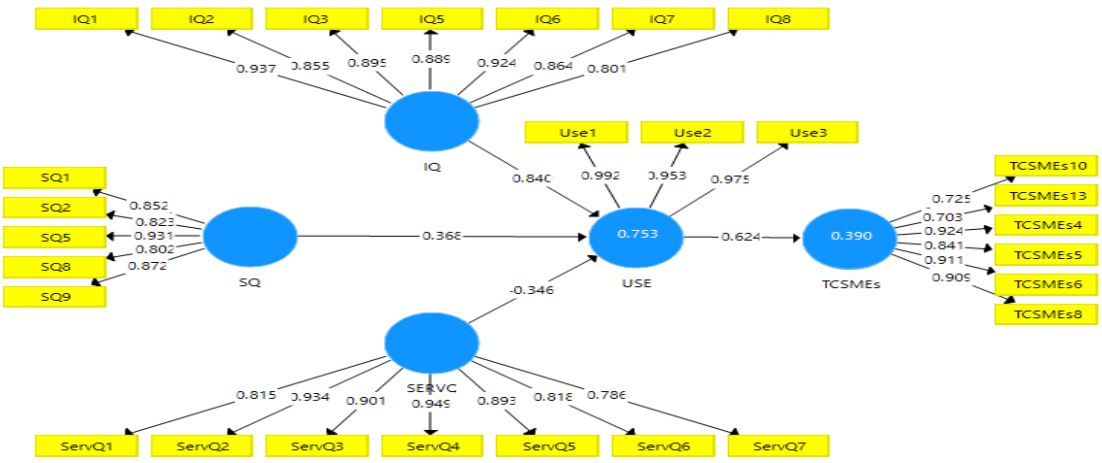

Figure 1. Measurement model test

Based on the provisions of the convergent validity of the measurement model with reflective indicators, it can be seen from the outer loading of at least 0.703 (greater than 0.700). Ave value of at least 0.706 (or AVE greater than 0.500), the calculation results (**Table 2**) show that the outer loading of all indicators of the latent variable is more significant than 0.700 and the value of the average variance extracted (AVE) (**Table 6**) greater than 0.500 so that both requirements have been met as an indicator of measuring latent variance.

Table 2. Outer Loading Measurement Model Estimation Results

Variable Indicators	IO	Serv Q	SQ	TCSMEs	Use
IQ_1	0.937				
IQ2	0.855				
IQ3	0.895				
IQ5	0.889				
IQ6	0.924				
IQ7	0.864				
IQ8	0.801				
SQ_1			0.852		
SQ2			0.823		
SQ5			0.931		
SQ8			0.802		
SQ9			0.872		
$ServQ_1$		0.815			
ServQ2		0.934			
ServQ3		0.901			
ServQ4		0.949			
ServQ5		0.893			
ServQ6		0.818			
ServQ7		0.786			
TCSMEs10				0.725	
TCSMEs13				0.703	
TCSMEs4				0.924	
TCSMEs5				0.841	
TCSMEs6				0.911	
TCSMEs8				0.909	
Use1					0.992
Use1					0.953
Use1					0.975

Source: Data processing results with SmartPLS3

A measurement can be reliable if the composite reliability and Cronbach's alpha are more significant than 0.70. Composite reliability measures the reliability between blocks of indicators in the research model. Calculation results Table 3 indicates that the composite reliability of the entire construct has a minimum value of 0.936 (greater than 0.700), so it meets the reliability requirements based on the criteria of composite reliability and Cronbach's alpha values greater than 0.700.

Table 3. Cronbach's Alpha, Composite reliability, and average variance extracted (AVE)

Construct	Cronbach's Alpha	Composite Reliability	AVE
IQ	0.952	0.961	0.778
ServQ	0.947	0.957	0.762
SQ	0.910	0.933	0.735
TCSMEs	0.918	0.934	0.706
Use	0.972	0.982	0.947

Source: Data processing results with SmartPLS3

The validity of the indicators that make up the latent variable can also be measured through discriminant validity. Output discriminant validity is shown through HTMT (Heterotrait-Monotrait Ratio less than 0.900) so that it is declared valid. Discriminant validity Output is demonstrated through the processing results obtained for all latent contracts below 0.900 so that they meet the discriminant validity requirement.

Table 4. Discriminant validity (HTML) results of measurement estimates

Construct	IO	Serv Q	SQ	TCSMEs	Use
IQ					
Serv Q	0.874				
SQ	0.813	0.854			
TCSMEs	0.855	0.887	0.858		
Use	0.856	0.750	0.853	0.600	

Source: Data processing results with SmartPLS3

3.3. Evaluation Inner Model.

The Inner Model test evaluates the model as a whole using analytical tools: R-Square (R^2), Q-Square Predictive Relevance (Q^2), and Goodness of Fit (GoF).

Table 5. Test The Entire Model

Construct	R Square Adjusted	*Q-Square Predictive Relevance* (Q^2)	*Goodness of Fit* (GoF)
TCSMEs	0.385	0.342	0.521
Use	0.747	0.703	0.841

Source: Data processing results with SmartPLS3

Based on Table 5, each variable's coefficient of determination (R2) is at a pretty good value. Then, the Q-Square Predictive Relevance (Q2) value is obtained above 0.300 (strong). The Goodness of Fit (GoF) of the contract as a whole is large (GoF large). So overall, with the analysis tool seen from the side of R-Square (R2), Q-Square Predictive Relevance (Q2), and Goodness of Fit (GoF), the model offered as a whole is declared Good. Testing the relationship between latent constructs, as hypothesized in this study, is done through resampling with the bootstrapping method.

Figure 5 and **Table 6** give the estimated output for a structural model test in which the expected result is Ho rejected or sig value less than 0.050 (or T statistic value greater than 1.960 for the Test with a significant level of 0.050).

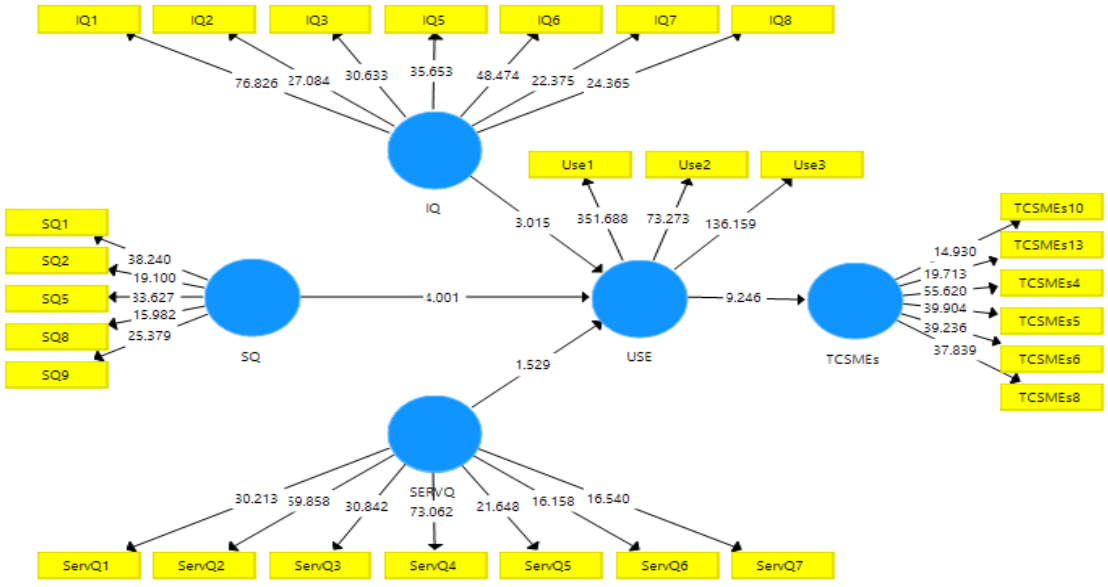

Figure 2. Hypothesis testing results through bootstrapping.
Source: data processing results with SmartPLS3

Conceptually, **Figure 5** and **Table 6** provide the same information but different views. Both give results in the form of T-statistics. Figure 5 shows that each raised construct will appear in T-statistic values the same size as the T-statistic in Table 6. This t-statistic number will explain whether the hypothesis raised is accepted or rejected after the number is compared with 1.96. If the T-statistic in the figure is above 1.96, then the proposed hypothesis can be accepted, and vice versa. If it is below 1.96, then the proposed hypothesis will be rejected.

Table 6. Hypothesis Test

Relationship Between Constructs	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics O/ STERR)	P-Value	Description
IQ → Use	0.840	0.942	0.279	3.015	0.003	Significant
Serv Q → Use	-0.346	-0.424	0.226	1.526	0.127	Not Significant
SQ → Use	0.368	0.339	0.092	4.001	0.000	Significant
Use → TCSMEs	0.624	0.620	0.068	9.246	0.000	Significant

Source: Data processing results with SmartPLS3

Table 6 displays the calculation results obtained using bootstrap models' resampling techniques. The hypothesis test results are more diverse than those in Figure 5. Table 6 also shows the path coefficient of each model raised, complete with a plus-minus sign. Besides that, the p-value is also displayed, which has an identical meaning to t-statistics. The following discussion will include a full explanation of this hypothesis testing.

4. DISCUSSION

4.1. The effect of information quality on using the e-filing system.

The test results indicate that the quality of information positively affects the use of e-filing systems. That is, the better the quality of information presented by the e-filing system, the higher the use of the e-filing system will be. These empirical results are consistent with the results of the study Farizi et al., (2020), Pramanita & Rasmini, (2020), and Hambali (2020). High-quality information will improve user performance, thus strengthening the system's use, especially if the user has experience operating it. (Yudha & Dewi, 2022) Because more government services provide current, relevant, and accurate information, people use these services more often, making them a facility that can help their work and trying to invite others to use them. This condition will encourage them to use the e-filing system, so the intensity of use will increase. (Ameen et al., 2019). This aligns with the theory of planned behavior, which explains that humans are rational individuals who systematically use possible information. A reliable system for producing quality information or output will increase the intensity of users to continue to utilize the system. These empirical results provide input to the system analyst or programmer DGT, as well as the KPP Pratama Gianyar, that taxpayers will choose to report their taxes via e-filing if the system can produce information that suits the needs of users quickly and on time to improve user performance. The better the quality of e-filing details, namely in terms of providing complete, relevant, timely, and precise information, the more often people use the service, making it a facility that can help their work and try to persuade others to use it.

4.2. Effect of system quality on the use of the e-filing system.

According to the hypothesis raised, the system's quality significantly positively affects the use of the e-filing system. The test results showed that the system's quality affects the use of the e-filing system. The results of this study support the DeLone and McLean models. (Akel and Ibrahim, 2023) This explains that the quality of the system has a significant effect on its use. These results align with Ameen et al. (2019), who found that the system's quality positively affected its use. The e-filing system is easy to use, fast, reliable, and flexible so that users will use it repeatedly in the future (Pramanita & Rasmini, 2020). The results are also researched by Ariyanto et al. (2022) This explains that the system's quality is a vital component of using e-filing so far for taxpayers according to their needs, so the system's quality directly affects the users, especially MSME taxpayers. Different from research by Krisdiantoro et al. (2019), the quality of information does not affect the

intensity of use. The effect of system quality on system use showed significant positive results. This could be because users assume that the poor quality of the system will affect their attitude toward using it. Therefore, there is a need for continuous improvement in the quality of the e-filing system to support the devices used, both hardware and software.

4.3. Effect of service quality on the use of the e-filing system.

The test results show that the quality of Service does not affect the use of the e-filing system. The results of this study do not yet support the findings of Rahi & Abd. Ghani (2019) Indicates that the quality of service affects the continued intention to use the Internet banking system, but it does not support the findings. Shahzad et al., (2021) Researched the impact of the COVID-19 pandemic on student e-learning in Malaysia. Electronic service quality, such as the e-learning portal, affects the system's use. The results of this study are not in line with those. Mashitoh & Ulfatun, (2022) Explain that service quality positively and significantly influences system use. Through the quality of services provided by the Directorate General of Taxes, according to this study, it has not been possible to increase the interest in MSME taxpayers in using the e-filing system, especially in the Gianyar regency. This finding does not yet follow The Theory of Planned Behavior, which states that individuals will use information systems if they know there is a positive benefit or reciprocity in using the system.

4.4. Effect of the use of the e-filing system on tax compliance.

The test results showed that the use of the system positively affects tax compliance. That is, the higher the use of the e-filing system, the higher the level of tax compliance. The results of this study are in line with the findings of Rahayu et al. (2018), Pramanita & Rasmini (2020), and Widyari et al. (2021), Who obtained the result that the intention of using an electronic tax system positively affects the use; in this case, it is tax compliance. Pramanita & Rasmini, (2020), the higher the use of the e-filing system, the higher the productivity of the users' performance, so the net benefits obtained will also increase. The results of this study support the success model of information systems DeLone & McLean (Rahi and Abd. Ghani, 2019). E-filing systems can benefit individuals who, in this case, are taxpayers, including accelerating the completion of work, improving performance, increasing productivity, and time efficiency related to ease of tax reporting so that taxpayers will avoid the cost of sanctions that arise if they report late. The higher the intensity of e-filing, the more benefits taxpayers will obtain, such as saving time and costs and increasing effectiveness and productivity (Hambali, 2020). Users who use e-filing as their tax reporting media with the periodic intensity of use can affect their motivation to report their taxes on time. Continuously (Rahayu et al., 2018). If users feel a net benefit from using a system, then this will affect the use (Ariyanto et al., 2022). Therefore, tax compliance will increase as users experience the benefits of using the e-filing system for tax reporting.

5. Conclusions

The results showed that the overall evaluation of the model is seen from the side of R-Square(R2), Q-Square Predictive Relevance (Q2), and Goodness of Fit (GoF), then the model is declared Good. The test results showed that the quality of information and the quality of the system significantly positively affected using the e-filing system. That is, the better the quality of information and the quality of the system presented by the e-filing system, the higher the use of the e-filing system will be. The third hypothesis, H_3, was rejected. The test results showed that the quality of Service does not affect the use of the e-filing system. Through the quality of services provided by the Directorate General of Taxes, according to this study, it has not been possible to increase the interest in MSME taxpayers in using the e-filing system, especially in the Gianyar regency. The test results showed that the use of the system positively affects tax compliance. That is, the higher the use of the e-filing system, the higher the level of tax compliance. The higher the intensity of e-filing, the more benefits taxpayers will obtain, such as saving time and costs and increasing effectiveness and productivity. Suggestions for future researchers: Research with a broader scope, not only in the Gianyar regency, is expected to be raised to obtain more accurate research results. In creating novelty and seeing the behavior of taxpayers based on gender, the researcher can then raise gender as an additional variable in the model so that it can distinguish MSME tax compliance based on gender.

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