Factors Affecting User Satisfaction on E-Filing System in Indonesia

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ABSTRACT

One of the electronic tax systems used in Indonesia is e-filing which results in an increase in the number of users. However, the high intensity of using the system does not guarantee that the system is successful and fully supports user needs. This study was conducted to determine determinants of e-filing user satisfaction by adopting several models of measuring systemsuccess formulated by Delone and McLean. This research contributes to measuring and providing improvements to the entire tax information system in Indonesia. The study was conducted using a survey method (questionnaire) and purposive sampling on 562 lecturers of the State Polytechnic of Malang. Using the multiple linear regression statistical method and in accordance with the hypothesis in the study, the results showed that partially system quality, information quality and service quality had a positive effect to user satisfaction. Simultaneously, system quality, information quality and service quality have an effect on user satisfaction.

Keywords: e-filing, information quality, service quality, system quality, user satisfaction

ABSTRAK

Salah satu sistem perpajakan elektronik yang digunakan di Indonesia adalah e-filing yang berakibat pada peningkatan jumlah pengguna. Namun intensitas penggunaan sistem yang tinggi tidak menjamin bahwa sistem tersebut berhasil dan mendukung penuh kebutuhan pengguna. Penelitian ini dilakukan untuk mengetahui determinan kepuasan pengguna e-filing dengan mengadopsi beberapa model pengukuran keberhasilan sistem yang dirumuskan oleh Delone dan McLean. Penelitian ini memberikan kontribusi untuk mengukur dan memberikan perbaikan bagi seluruh sistem informasi perpajakan di Indonesia. Penelitian dilakukan dengan metode survei (kuesioner) dan purposive sampling pada 562 dosen Politeknik Negeri Malang.Dengan menggunakan metode statistik regresi linier berganda dan sesuai dengan hipotesis dalam penelitian, hasil penelitian menunjukkan bahwa secara parsial kualitas sistem, kualitasinformasi dan kualitas layanan berpengaruh positif terhadap kepuasanpengguna. Selain itu secara simultan kualitas sistem, kualitas informasi dan kualitas layanan berpengaruh terhadap kepuasan pengguna.

Kata Kunci: e-filing, kualitas informasi, kualitas layanan, kualitas sistem, kepuasan pengguna

INTRODUCTION

The Directorate General of Taxes (DGT) of the Republic of Indonesia reforms the taxsystem in Indonesia by implementing various internet-based information technology applications in tax administration. One that has been stipulated in the DGT regulation number PER-03/PJ/2015 is the use of e-Filing (DJP, 2015). According to the regulation of the DGT number 160/PJ/2006, e-Filing is a method of submitting electronic tax returns that done online and in real time via an internet network connection on the website of the DGT or application service provider companies (DJP, 2006).

The presence of e-Filing provides various benefits for taxpayers and the process of submitting tax returns, namely: 1) simplifying the process of recording SPT data in the database; 2) reducing direct meeting of taxpayers with tax officials; 3) reducing the impact of queues and the volume of work on the SPT receipt process; and 4) reducing the volume of physical files/paper documents of taxation. Various benefits are synonymous with convenience for taxpayers.

Ease, convenience, and security are some things that really determine the satisfaction of users of information systems. Quality can also be considered to affect user satisfaction and the success of information systems (Widyadinata & Toly, 2014). Another indicator thatcan determine the success of an information system is the usefulness of the system for its users (Delone & McLean, 1992). The system that users are reluctant to use indicates that there is an interaction failure in its creation (Lyytinen & Hirschheim, 1987). However, the high intensity of using the system does not guarantee that the system is successful and fullysupports the user, as well as the small intensity of using the system does not guarantee that the system is not successful and has poor quality (Mardiana, et al., 2015).

The success of information systems is one of the most studied topics in information systems research. The DeLone and McLean model is one of the measurement models that are widely adapted in research on information system success (Masa'deh, et al., 2016). In their research, DeLone and McLean categorized the measurement of the success of a system into six measurement dimensions, including system quality, information quality, usage, usersatisfaction, organizational impact, and individual impact (Delone & Mclean, 1992). However,

the six measurement dimensions were updated again by DeLone and McLean in 2003, among which are system quality, information quality, service quality, usage, user satisfaction, net benefits that include organizational impacts and individual impacts (DeLone& McLean, 2003).

Several studies have shown different results using different information system objects. Research on the online tax system in the Philippines reveals that the quality of information is a variable that greatly influences system user satisfaction (Chen, et al., 2015).Different research results indicate the success of the e-payment electricity account information system, which leads to the conclusion that system quality has no effect on userusage and satisfaction (Ratnaningrum & Nasron, 2015). Furthermore, system quality and service quality are empirically proven not to affect user satisfaction on the taxation information system in Greece (TAXIS) (Floropoulos, et al., 2010).

Based on the description above, measuring the success of the tax information system in Indonesia, one of which is e-Filing, is important to do. We take three main variables that are proven to have an influence on user satisfaction of information systems in previous studies. Several research results suggest that the minimum number of users does not alwaysmean a failed information system, and conversely the more users, the more successful an information system is. DGT requires online tax reporting through e-filing of tax returns of income tax (Pajak Penghasilan - PPh) and value added tax (Pajak Pertambahan Nilai - PPN) in accordance with the provisions of the Minister of Finance Regulation (Kementerian Keuangan Republik Indonesia) number 9/PMK.03/2018 (Menteri Keuangan Republik Indonesia, both entities and individuals, the e-Filling system needs to be measured in order to provide improvements for the entire tax information system in Indonesia.

LITERATURE REVIEW

System Quality

System quality is a characteristic of the information inherent in the system

itself (Delone & McLean, 1992). This shows the relationship between the quality of hardware and software in a system. The results of DeLone and McLean's research show that system quality has an effect on system user satisfaction (DeLone & McLean, 2003). They claim that reliability, ease of use, flexibility, and functionality are measures of system quality. DeLone and McLean also say that system quality is a measure of technical success. Based on the explanation above, the first hypothesis is formulated as follows:

H1: System quality has a positive effect on user satisfaction.

Information Quality

Information quality is the output produced by an information system used (Delone & McLean, 1992). The quality of information shows the quality of the product produced by the information system application and its information will affect its users and the system. The

quality of information which is good is represented by the usefulness of the system output obtained can affect user satisfaction (Akram, et al., 2017). The results of DeLone and McLean's research indicate a positive influence between information qualityand user satisfaction. They also say that the quality of information is a measure of semantic success (Delone & McLean, 1992; 2003). Based on the explanation above, the hypothesis is proposed:

H2: Information quality has a positive effect on user satisfaction.

Service Quality

DeLone and McLean (1992) found that service quality is more important than other applications in the system, because system users are customers and not as internal employees of the organization. Based on research conducted by Asnawi (2014), it shows that system quality, information quality, and service quality have a significant effect on user satisfaction.Based on the above studies, it can be said that good service quality will increase user satisfaction, so the third hypothesis is formulated as follows:

H3: Service quality has a positive effect on user satisfaction.

User Satisfaction

Satisfaction can be defined as a state in oneself, both individually and in groups, whichhas succeeded in obtaining something that is needed and desired (Sutardji & Maulidyah, 2006). Satisfaction can also be considered as a comparison between the perception of a resultand what is obtained. In general, user satisfaction is a measure of the success of an information system. User satisfaction shows the level of user trust in an existing informationsystem to meet their information needs. Information system user satisfaction is not economical and cannot be directly linked, but user satisfaction can be measured and compared over time (Indriani & Adryan, 2009). Based on the description above, the fourth hypothesis is proposed as follows:

H4: Simultaneously, system quality, information quality and service quality have a positive effect on user satisfaction.

METHODS

Based on the research problems and objectives, this study was designed as a quantitative study which involved numerical data. These numbers are used as a representation of the information obtained in the study. Then the information will be

analyzed and concluded. So that the data obtained from the field will be generalized into general conclusions.

The variables used in this study include independent and dependent variables. The indicators for each variable are based on the information system success model designed byDeLone and McLean. The variables used in this study are independent and dependent variables (X). Independent variables are (1) system quality (X1), the indicators for measuring system quality are ease of use, system reliability, system flexibility, and response time; (2) information quality (X2), an indicator used to measure the quality of information are relevant, fit for purpose, timeliness, and accuracy; and (3) service quality (X3), an indicator of measuring service quality is the presence of adequate technical support from system providers, adequate infrastructure, reliability, and useful output. Dependent variable (Y) is user satisfaction. Indicators to measure user satisfaction are user

satisfaction with the functioning of thesystem, ease of reporting tax obligations, and satisfaction with the entire system.

Sources of data in this study are all taxpayers who work as lecturers at Politeknik Negeri Malang. The lecturers were chosen because they, as taxpayers, were active users of the e-Filing system who had to fulfill their tax obligations, namely reporting tax annually. The type of data used is primary data obtained directly from the lecturer. Data obtained through a questionnaire containing questions in accordance with predetermined variables. The questionnaire was filled in from May to June 2020. As a support, this study also used administrative data from the staffing department, for example lecturer data. The purpose of using the questionnaire is to obtain descriptive data as a hypothesis tester. The respondent'sanswer will be limited by several alternative answers. Rating scale items are arranged basedon the Likert scale. Each score applied varies according to the answer category, namely as follows: 1) strongly agree with a score of 5; 2) agree with a score of 4; 3) neutral with a score of 3; 4) disagree with score 2; and 5) strongly disagree with 1. The population in this study was 562 lecturers at the State Polytechnic of Malang. The Slovin formula is used to determine the size of the study sample. The Slovin formula used is as follows:

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

where n is the sample size, N is the population size and e is the margin of error (Tejada & Punzalan, 2012). So that the number of samples needed in this study are 235 people.

The data analysis method in this study was carried out in several stages, such as test the validity and reliability to determine the validity of the data before the questionnaire data is used. The classical assumption test is performed to assess the independence of each independent variable in order to obtain unbiased results. Classical assumption test includes: (1) Normality test to test whether the residual value is normally distributed or not. If the significance value is>0.05, the residual value is normally distributed, and vice versa; (2) Heteroscedasticity test to determine whether the regression model has heteroscedasticity symptoms or not. If the significance value > 0.05, then there are no symptoms of heteroscedasticity, and vice versa; (3) The autocorrelation test aims to test whether in the regression model there is a correlation between confounding error in period t and confounding error in period t-1 (previous period). If the DU test results <D <4-DU, then there is no autocorrelation where D is the Durbin-Watson value and DU comes from the Durbin-Watson table; and (4) Multicollinearity test to determine whether the regression model found a correlation between variables. Decision making on the multicollinearity test can be based on the tolerance value and VIF. If the tolerance value > 0.10, multicollinearity does not occur, and vice versa. Then if the VIF value <10.00, multicollinearity does not occur, and vice versa.

Multiple regression analysis is used to examine the effect of cause and effect between the independent variable (X) and the dependent variable (Y). Furthermore, hypothesistesting is carried out; both the t-test and the F-test. The t test is conducted to test whether there is a partial influence of the independent variable (X) on the dependent variable (Y). While the F test is carried out to determine whether there is a simultaneous effect provided by the independent variable (X) on the dependent variable (Y). The coefficient of determination serves to determine what percentage of the effect of the independent variable (X)simultaneously on the dependent variable (Y)

RESULTS

The numbers of respondents in this study were 236 lecturers. This amount has met theminimum sample size requirements based on the Slovin formula. The quality of the research instrument is determined by its validity and reliability. The validity of the instrument concerns the extent of measurement accuracy in measuring what you want to measure, whilereliability questions the extent to which a measurement can be trusted because of its consistency (Yusup, 2018). So that the instrument is said to be valid if it can reveal data from the variable appropriately not deviating from the actual situation and the instrument is said to be reliable if it can reveal reliable data.

The results of the validity test are shown in Table 1, where the results of the correlation coefficient for each question in the variables of system quality, information quality, servicequality, and user satisfaction are greater than the value of r-tabel n = 236 at a significance of 0.05, namely 0.127. This proves that all the questions in the questionnaire are valid.

v (X1)		
rtable	rcalculation	Results
0.127	0.838	Valid
0.127	0.871	Valid
0.127	0.786	Valid
0.127	0.833	Valid
uality (X2)		
0.127	0.853	Valid
0.127	0.843	Valid
0.127	0.785	Valid
0.127	0.836	Valid
v (X3)		
0.127	0.838	Valid
0.127	0.827	Valid
0.127	0.127 0.815	
0.127	0.669	Valid
on (Y)		
0.127	0.887	Valid
0.127	0.806	Valid
0.127	0.894	Valid
	$\begin{array}{r} r(X1) \\ \hline r(X1) \\ \hline r(X1) \\ \hline 0.127 \\ 0$	r (X1)r tabler calculation 0.127 0.838 0.127 0.871 0.127 0.786 0.127 0.833 tality (X2) 0.127 0.127 0.853 0.127 0.843 0.127 0.843 0.127 0.836 v (X3) 0.127 0.127 0.838 0.127 0.838 0.127 0.815 0.127 0.815 0.127 0.887 0.127 0.887 0.127 0.887 0.127 0.894

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A questionnaire data can be declared reliable or reliable if the respondent's answer is always consistent. Ghozali (2013) states that in general a variable is said to be reliable if the reliable alpha value is greater than 0.60. The results of the reliability test are shown in Table 2. The results of the reliability test show that all the question instruments in the questionnaire are reliable.

	5	
Variables	Alpha Crobanch's Coefficient	Results
System Quality (X1)	0.848	Reliable
Information Quality (X2)	0.848	Reliable
Service Quality (X3)	0.799	Reliable
User Satisfaction (Y)	0.826	Reliable

Table 2. Reliability test

The classic assumption test consists of 4 tests. The first test is the normality test whichaims to test whether the residual value has a normal distribution or not. The results of the normality test are presented in Table 3.

			Unstandardized Residual	
N			236	
Normal Parameters ^{a,b}	Mean		0.000	
	Std. Deviation		1.045	
Most Extreme Differences	Absolute	Absolute		
	Positive	Positive		
	Negative	Negative		
Test Statistic	Ι		0.084	
Asymp. Sig. (2-tailed)			0.000°	
Monte Carlo Sig. (2-tailed)	Sig.		0.064^{d}	
	99% Confidence	Lower Bound	0.058	
	Interval	Upper Bound	0.070	

Table 3. Normality Test

Based on the results in Table 3 above, it can be seen that the Monte Carlo (2tailed) significance value of 0.64 is greater than 0.05. So, it can be concluded that the data tested in this study were normally distributed. The second classic assumption test is the heteroscedasticity test which aims to test whether the regression model has an inequality of variance from one residual observation to another. The results of the heteroscedasticity test are shown in Table 4.

Model	Unst Co	andardized efficients	Standardized Coefficients	t	Sig
Widder	В	Std. Error	Beta	_ t	oig.
(Constant)	1.22	0.382		3.204	0.002
System quality	0.012	0.022	0.044	0.538	0.591
Information quality	-0.033	0.025	-0.111	-1.317	0.189
Service quality	-0.003	0.027	-0.008	-0.093	0.926

Table 4. Heteroscedasticity test

The results of the heteroscedasticity test above indicate that the significance value of independent variable is greater than 0.05. So, it can be concluded that the regression model in this study did not find symptoms of heteroscedasticity. The third classic assumption test is the autocorrelation test to test whether the linear regression model has a correlation between the confounding errors in period t with the confounding error in the previous period t-1.

1 adie 5. Autocorrelation test									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin- Watson				
1	0.735	0.540	0.534	1.052	1.771				

The autocorrelation test results in Table 5 show that the Durbin Watson value of 1.771 is greater than DU 1.805 and smaller than 4-DU 2.175. So, it can be said that the data tested in this study did not occur autocorrelation. Then, the last classical assumption test is the multicollinearity test which aims to determine whether the regression model found a correlation between independent variables. The multicollinearity test results in Table 6 showthat the tolerance value of the system quality, information quality, and service quality variables is more than 0.10 and the VIF value is less than 10. So, it can be concluded that the regression model in this study has no correlation between independent variables.

	Unstandardized Coefficients		Unstandardized Standardized Coefficients Coefficients			Collinearity Statistics		
Model	В	Std.Error	Beta	t	Sig.	Tolerance	VIF	
(Constant)	3.231	0.609		5.305	0.000			
System quality	0.157	0.035	0.252	4.492	0.000	0.629	1.589	
Information quality	0.149	0.040	0.214	3.735	0.000	0.602	1.660	
Service quality	0.285	0.043	0.398	6.592	0.000	0.543	1.843	

Table 6. Regression model

After performing the classical assumption test above, the test is continued by performing a regression test. Regression analysis is performed when the relationship between two variables is a causal or functional relationship. In this study there are three independent variables (system quality, information quality, and service quality), so multiple regression analysis is used as shown in Table 6.

The test results on the coefficients shown in Table 6 produce the

following models: Y = 3,231 + 0,157 X1 + 0,149 X2 + 0,285 X3

DISCUSSION

The effect of system quality on user satisfaction

The results of the t test which can also be seen in Table 7 show that the significance value for the effect of system quality (X1) on user satisfaction (Y) is 0.00 less than 0.05 and the t-statistic value of 4.492 is greater than t-table 0.025. So, it can be concluded that H1 is accepted which means that there is an effect of X1 on Y. The results of the above research indicate that the taxpayers in the State Polytechnic of Malang feel that the online SPT reporting system known as e-filing is easy to use. In addition, the e-filing system does whatusers want and provides facilities to interact flexibly with DGT. Therefore, it is felt that thethings above can increase the satisfaction of e-filing users.

The effect of information quality on user satisfaction

In testing the second hypothesis, the significance value for the influence of

informationquality (X2) on user satisfaction (Y) is 0.00 less than 0.05 and the tstatistic value of 3.735 isgreater than t table 0.025. So, it can be concluded that H2 is accepted which means that there is an effect of X2 on Y. The results of this t test indicate that the e-filing system produces correct information from the point of view of the lecturers who are respondents in this study. Next, the respondents assumed that the information generated by e-filing was in accordance with the objectives of the system itself. In addition, e-filing can produce timely and reliable information. All of this goodness affects e-filing user satisfaction for the better.

The effect of service quality on user satisfaction

Furthermore, it is known that the significance value for the influence of service quality (X3) on user satisfaction (Y) is 0.00 less than 0.05 and the t-statistic value of 6.592 is greater than t-table 0.025. So, it can be concluded that H3 is accepted which means that there is an influence of X3 on Y. Respondents agree that the e-filing system provider, namely DGT, provides adequate technical support. Furthermore, the policy for conducting online SPT reporting is also accompanied by the provision of adequate infrastructure to support e-filing users. e-filing can also be relied on to provide information according to the needs andthe output of e-filing is useful to meet the tax obligations of its users. Therefore, good service quality from e-filing system providers increases user satisfaction, especially the lecturers atMalang State Polytechnic.

Furthermore, the results of the F test to prove the truth of the fourth hypothesis are presented in Table 7. The results of the F test show that the significance value for the effectof X1, X2, and X3 simultaneously on Y is 0.00 less than 0.05 and F-statistic 90.878 is greater than F-table 3,233. So it can be concluded that H4 is accepted and it means that there is an influence of system quality (X1), information quality (X2), and service quality (X3) simultaneously on user satisfaction (Y). User satisfaction here means that the respondent is satisfied with the function of e-filing. In addition, respondents also feel that e-filing facilitates the reporting and fulfillment of their tax obligations. So that

overall e-filing userswho were respondents in this study were satisfied using e-filing.

Table 7. F-test									
Model	Sum of Squares	df		Mean Square	F		Sig.		
Regression	301.630		3	100.543		90.878	.000 ^b		
Residual	256.675		232	1.106					
Total	558.305		235						

The coefficient of determination is the square of the correlation coefficient (R) or alsoknown as the R-square. The coefficient of determination is used to calculate the influence of

the independent variable on the dependent variable. The results of the determination coefficient test are shown in Table 9.

Table 8. Determination coefficient

			Std.	Error	of	the	
Model	R	R Square Adjusted R Square	Estimate				
1	0.735ª	0.540	0.534	1.052			

The test results above show that the percentage effect of the variable system quality (X1), information quality (X2), and service quality (X3) on the dependent variable user satisfaction (Y) is 54%. This shows that there is a very high correlation of 0.735 between system quality, information quality, and service quality on user satisfaction while the remaining 46% is influenced by other factors outside of this research model.

CONCLUSION

The study about the influence of system quality, information quality and service quality on user satisfaction. Partially system quality has a positive and significant effect on user satisfaction. This can be seen from the better the quality of the system provided by the DGT, for example the easier the e-filing system is to use, flexible, easy to operate, and meets user objectives, the more e-Filing user satisfaction will increase. Partially information quality has a positive and significant effect on user satisfaction. It can be concluded that an e-filing system that produces correct, appropriate, timely, and reliable information will increase efiling user satisfaction. Partially service quality has a positive and significant effect on user satisfaction. This is indicated by the presence of technical support, adequate infrastructure, you, and producing useful output for users will increase user satisfaction with this online SPT reporting system. Simultaneously, system quality, information quality and service quality have a positive and significant effect on user satisfaction. Conclusion answers the objectives of research or study based on more comprehensivemeaning of results and discussion of research.

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