

ABSTRAK

Sindia Dwi Pristiwanti 170221100095 Pengaruh persepsi kebermanfaatan, persepsi kemudahan, dan pengaruh sosial terhadap penggunaan *e-Filing* di tengah pandemi Covid-19 dibawah bimbingan Ibu Yuni Rimawati, S.E.,M.S.Ak.,Ak.,CA.

Penelitian ini bertujuan untuk mengetahui pengaruh: (1) Persepsi Kebermanfaatan terhadap penggunaan *e-Filing* di tengah pandemi Covid-19 (2). Persepsi Kemudahan terhadap penggunaan *e-Filing* di tengah pandemi Covid-19 (3) Pengaruh sosial terhadap penggunaan *e-Filing* di tengah pandemi Covid-19. Penelitian ini merupakan jenis penelitian kuantitatif. Populasi dalam penelitian ini adalah Wajib Pajak Orang Pribadi yang terdaftar di Kantor Pelayanan Pajak Pasuruan Jawa Timur yang bekerja di PT. Universal Jasa Kemas. Sampel dalam penelitian ini adalah sebanyak 100 Wajib Pajak Orang Pribadi. Teknik pengambilan sampel adalah dengan teknik *purposive sampling*. Metode pengumpulan data yaitu dengan kuesioner. Uji coba instrumen dianalisis dengan menggunakan uji validitas dan uji reliabilitas. Teknik analisis data yang digunakan dalam penelitian adalah menggunakan uji asumsi klasik, analisis regresi linear berganda menggunakan program SPSS IBM versi 25.0. Hasil penelitian ini menunjukkan bahwa: (1) Persepsi Kebermanfaatan tidak berpengaruh positif terhadap Penggunaan *e-Filing* di tengah pandemi Covid-19 dengan nilai koefisien regresi sebesar -0.078 pada signifikansi 0,003, artinya H1 ditolak. (2) Persepsi Kemudahan berpengaruh positif dan signifikan terhadap Penggunaan *e-Filing* di tengah pandemi Covid-19 dengan nilai koefisien regresi sebesar 0,135 pada signifikansi 0,002, artinya H2 diterima. (3) Pengaruh sosial berpengaruh positif dan signifikan terhadap Penggunaan *e-Filing* di tengah pandemi Covid-19 dengan nilai koefisien regresi sebesar 0,390 pada signifikansi 0,000, artinya H3 diterima. (4) Persepsi Kebermanfaatan, Persepsi Kemudahan, dan Pengaruh sosial berpengaruh signifikan secara bersama-sama terhadap penggunaan *e-Filing* di tengah pandemi Covid-19. Hal tersebut dibuktikan dari nilai *Fhitung* lebih besar jika dibandingkan dengan *Ftabel* ($29.368 > 2,70$) pada signifikansi $0,000 < 5\%$.

Kata kunci: Persepsi Kebermanfaatan, Persepsi Kemudahan, Pengaruh Sosial, Penggunaan *e-Filing* di tengah pandemi Covid-19.

ABSTRACT

Sindia Dwi Pristiwanti 170221100095 The impact of Usefulness of perception, Perceived Ease of use, social effects, the usage of *e-Filing* within Covid-19 pandemic. Under the guidance of Mrs Yuni Rimawati, S.E.,M.S.Ak.,Ak.,CA.

This study aims to determine the effect of: (1) Perceptions of Usefulness on the use of e-Filing in the midst of the Covid-19 pandemic (2). Perceived Ease of using e-Filing in the midst of the Covid-19 pandemic (3) Social influence on the use of e-Filing in the midst of the Covid-19 pandemic. This research is a type of quantitative research. The population in this study were individual taxpayers who were registered at the East Java Pasuruan Tax Office who worked at PT. Universal Service Pack. The sample in this study were 100 individual taxpayers. The sampling technique was purposive sampling technique. The data collection method is by using a questionnaire. The test instruments were analyzed using validity and reliability tests. The data analysis technique used in this research is to use the classic assumption test, multiple linear regression analysis using the IBM SPSS version 25.0 program. The results of this study indicate that: (1) Perceptions of usefulness have no positive effect on the use of e-Filing in the midst of the Covid-19 pandemic with a regression coefficient value of -0.078 at a significance of 0.003, meaning that H1 is rejected. (2) The perception of convenience has a positive and significant effect on the use of e-Filing in the midst of the Covid-19 pandemic with a regression coefficient value of 0.135 at a significance of 0.002, meaning that H2 is accepted. (3) Social influence has a positive and significant effect on the use of e-Filing in the midst of the Covid-19 pandemic with a regression coefficient value of 0.390 at a significance of 0.000, meaning that H3 is accepted. (4) Perceptions of Usefulness, Perceptions of Ease, and Social Influence simultaneously have a significant effect on the use of e-Filing in the midst of the Covid-19 pandemic. This is evidenced by the value of Fcount is greater when compared to Ftable (29,368> 2.70) at a significance of 0.000 <5%.

Keywords: Perceptions of Usefulness, Perceptions of Ease, Social Influence, Use of e-Filing in the midst of the Covid-19 pandemic.