

Abstract

This study aims for knowing determine the effect of perceived usefulness, perceived ease of use, perceived security, perceived credibility, perceived complexity, perceived enjoyment, perceived service quality and information, and user satisfaction toward use e-invoice by taxable entrepreneur listed in KPP Pratama Bangkalan. This research used quantitative approach, with sampling technique using non probability sampling and technique of data analysis used is multiple regression data analysis technique. The research population is all taxable entrepreneurs registered in KPP Pratama Bangkalan, while for sample of research that is as many 48 respondents. The data used in this study is primary data obtained from the questionnaire distribution. The result of the research indicated that the perceived usefulness does not affect the use e-invoice. Perceived ease of use affect the use e-invoice. Perceived security affect the use e-invoice. Perceived credibility affect the use e-invoice. Perceived complexity does not affect the use e-invoice. Perceived enjoyment does not affect the use e-invoice. Perceived quality system and information does not affect the use e-invoice. User satisfaction does not affect the use e-invoice.

Keywords: Taxable Entrepreneur, Use E-invoice, Perceived Usefulness, Perceived Ease of Use, Perceived Security, Perceived Credibility, Perceived Complexity, Perceived Enjoyment, Perceived Quality System and Information, User Satisfaction.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh persepsi kegunaan, persepsi kemudahan, persepsi keamanan, persepsi kredibilitas, persepsi kerumitan, persepsi kesukaan, persepsi kualitas layanan dan informasi dan kepuasan pengguna terhadap penggunaan e-faktur oleh pengusaha kena pajak yang terdaftar di KPP Pratama Bangkalan. Penelitian ini menggunakan pendekatan penelitian kuantitatif, dengan teknik pengambilan sampel menggunakan *non probability sampling* dan teknik analisis data yang digunakan yaitu teknik analisis regresi linier berganda. Populasi penelitian merupakan seluruh Pengusaha Kena Pajak yang terdaftar di KPP Pratama Bangkalan, sedangkan untuk sampel penelitian yaitu sebanyak 48 responden. Data yang digunakan penelitian ini adalah data primer yang diperoleh dari penyebaran kuisioner. Hasil penelitian ini menunjukkan persepsi kegunaan tidak berpengaruh terhadap penggunaan e-faktur. Persepsi kemudahan berpengaruh terhadap penggunaan e-faktur. Persepsi keamanan berpengaruh terhadap penggunaan e-faktur. Persepsi kredibilitas berpengaruh terhadap penggunaan e-faktur. Persepsi kerumitan tidak berpengaruh terhadap penggunaan e-faktur. Persepsi kesukaan tidak berpengaruh terhadap penggunaan e-faktur. Persepsi kualitas layanan dan informasi tidak berpengaruh terhadap penggunaan e-faktur. Kepuasan pengguna tidak berpengaruh terhadap penggunaan e-faktur.

Kata Kunci : Pengusaha Kena Pajak, Penggunaan E-faktur, Persepsi Kegunaan, Persepsi Kemudahan, Persepsi Keamanan, Persepsi Kredibilitas, Persepsi Kerumitan Persepsi Kesukaan Persepsi Kualitas Layanan dan Informasi, Kepuasan Pengguna