

# Building A Theoretical Model of Information Quality Influenced by The VAT E-Filing Application

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***Abstract- This study aims to build a theoretical model of information quality influenced by the PPN e-Filing application. Data analysis in this study was carried out by descriptive analysis and verification analysis. Data analysis for hypothesis testing in this study used simple regression analysis with the help of SPSS 19 Software. The unit of analysis consisted of all Taxable Entrepreneurs (PKP) in KPP Cimahi. In carrying out tax activities during this pandemic, DGT provides a superior online service called e-Filing. E-Filing is an online and annual notification letter (SPT) reporting service. Data analysis for hypothesis testing in this study used simple regression analysis with the help of SPSS 19 software. To test the hypothesis testing using a t-test. The results showed that e-Filing VAT significantly influences the quality of information at KPP Pratama Cimahi***

***Indexed Terms- VAT e-Filing, Information Quality***

## I. INTRODUCTION

The ability to manage information within the company is very important because it can be the basis for gaining a competitive advantage. Accounting information systems have a purpose as a provider of information for operations and a provider of information for decision making (Wilkinson, 1989: 5). Decision-making by an organization is inseparable from the quality of information owned by the organization (Gelinias et. al, 2012:19; Laudon and Laudon, 2007:13). Without adequate and quality information, organizations cannot survive (Gelinias, et al, 2012: 4). Decision-making errors caused by the lack of quality information used by Shahriza will result in organizational losses (Huang, et al. 1999).

De Leon in his book *The Fundamentals of Taxations* (1993), states that the main purpose of the taxation system from the government's perspective is the

provision of funds to improve the general welfare and provide protection to the community. The role of tax revenue for a country becomes very dominant in supporting the running of the government. The main function of the tax as a budgetary trigger is an increase in the realization of tax revenues every year, one of which is the receipt of Value Added Tax (VAT) on the consumption of taxable goods/services. The application of electronic SPT reporting for large taxpayers has been mandated in various countries. This system applies to all businesses regardless of how they trade which will improve the quality of tax services to increase state revenues (Tidd, 1999).

However, the COVID-19 pandemic has had a major impact on the global economy. This includes the tax sector. certainly, affect the realization of tax revenues in 2020. Unstable economic conditions affect many aspects. The company's turnover has decreased, people's incomes have decreased, job opportunities have decreased, people's education levels are difficult to reach because of the absence of education costs. The social and psychological aspects of the community are also influential, such as there is still a sense of fear of the dangers of COVID-19, affecting a person's mental attitude including willingness and awareness to pay taxes. Changes in policy by both the government and company leaders are also affected by this pandemic.

From the data on the realization of the 2020 State Budget, the realization of tax revenues was recorded at Rp. 1,072.1 trillion or a 19.6% contraction compared to the realization in 2019. This realization was 89.4% of the APBN target from Perpres 72 or there was a shortfall of around Rp. 126.7 trillion. The shortfall factor contributed to the swelling realization of budget financing by Rp945.8 trillion or an increase in the budget deficit to 6.1% of Gross Domestic Product (GDP). Another factor is the handling of the Covid-19 pandemic and economic recovery which requires large costs. In carrying out tax activities

during this pandemic. The Directorate General of Taxes as an institution that collects state revenue from taxes provides a solution for taxpayers who are just staying at home. DGT issued various regulations that direct taxpayers to choose to use online services instead of face-to-face services. At the same time, it provides a lot of convenience in using online services. One of the leading online services from DGT is e-Filing.

From January to April, the e-Filing service is the most frequently accessed service, especially in terms of reporting Annual SPT. As reported in DDTC News, it was recorded that in 2020, almost 90% of Annual SPT reporting was done using e-Filing. Of course, the desired future expectations are high levels of voluntary compliance and low compliance costs.

Tax modernization includes policy reforms, administrative reforms, and supervisory reforms. Policy reform. The objectives of tax modernization are (1) achieving a high level of tax compliance, (2) achieving a high level of trust in tax administration, and (3) achieving a high level of tax employee productivity. The modernization of tax administration is carried out by the DGT as a form of improving the quality of tax services for taxpayers, one of which is the development of tax payable reporting using electronic SPT (e-Filing). Reporting taxes payable through manual SPT is still considered to have weaknesses, especially for taxpayers who carry out large transactions, they must attach documents (hardcopy) in large enough quantities to the Tax Service Office (KPP), while the data recording process takes quite a long time so that SPT reporting is delayed. and late and cause fines. In addition, human error can occur in the process of re-recording data manually by the tax authorities.

For the tax revenue target to be achieved, it must be supported by tax facilities and taxpayer compliance in paying their obligations. One of the tax facilities in the context of modernizing tax administration is e-Filing which is an application (software) created by the DGT to be used by taxpayers for convenience in submitting SPT.

VAT e-Filing.

In realizing a modern tax administration system, the government provides an application that can be used by taxpayers to fill out and report tax returns quickly, precisely, and accurately. According to Pandiangan, Liberti (2008:35) what is meant by e-Filing is the submission of SPT in digital form to the KPP electronically or by using computer media. According to DGT, e-Filing is a method of electronically submitting Tax Returns (SPT) which is carried out online and in real-time via the internet on the website of the Directorate General of Taxes (<http://www.pajak.go.id>) or Tax Application Service Providers (PJAP). Used to assist taxpayers in reporting the calculation and payment of tax payable in accordance with the provisions of the applicable laws and regulations.

Value Added Tax (VAT) indicates an identity of a tax collection system on consumption rather than the name of a type of tax, imposing a tax on the added value arising on certain goods or services consumed. The mechanism for Value Added Tax (VAT) according to Hilaris (2005:256) is:

1. Charged upon submission.
2. Collected in stages on the production and distribution lines.
3. Based on tax credit mechanism (tax invoice method).

Collector of Value Added Tax, as mentioned in Article 1 number 27 of the Value Added Tax Law of 2009 is a Government Treasurer, government agency, or agency appointed by the Minister of Finance to collect, deposit, and report taxes owed by the Taxable Entrepreneur on Delivery of Goods Taxable and or Taxable Services to the Government Treasurer, government agency or agency. The measurement of VAT e-Filing uses Integration, Timely, Reliability, and Efficient.

Information Quality.

The information must be available for problem-solving before a crisis develops or an opportunity is lost. Users should be able to obtain information that describes what is happening now, in addition to what happened in the past. Information that arrives after a decision is made has no value McLeod, Raymond Jr & George P. Schell, (2007: 86). Information Quality is defined as the precision of public information. When

companies announce the news in the market, both public and private precision information is required (James A. Hall, 2011).

Azhar Susanto (2008) explains that the quality of information consists of 4 things, namely Accurate, Relevant, Complete, and must be timely. Ong et al. (2009:399) argue that "The quality of information can be interpreted as measuring the quality of the content of the information system". Negash et al. (2003:758) explain "The quality of information is a function that concerns the value of the output of information generated by the system". The usefulness of quality information according to Shipper and Vincent, 2003:98) is to assist users in making useful decisions. Based on several expert opinions, it can be concluded that the quality of information is an output value generated by the system, as well as the value of the output for users. The measurement of the quality of the information in this study refers to the research of Azhar Susanto (2008), namely Accurate, Relevant, Complete, and must be on time.

The effect of the VAT e-Filing Application on Information Quality

Information systems can assist managers by providing the information needed to accomplish each managerial function. Information systems can help plan managers by providing both data and planning models. Information systems can provide data about the needs of internal resources and external factors. Information systems can help managers organize and staff their organizations with human resources. Information systems can help managers direct their organizations. Finally, information systems play a major role in the management control function (James A. O'Brien, 2004) e-Filing which is used to assist taxpayers in reporting the calculation and payment of tax payable in accordance with the provisions of the applicable laws and regulations, providing information on the amount of tax paid. And this is very helpful in evaluating tax revenues that are targeted by the government, which will then make it easier for policy decisions to be made.

The application of quality accounting information systems will produce quality accounting information which is also used by users in making decisions (Kenneth C. Laudon Jane P. Laudon, 2007: 14).

Information system satisfaction measures issues such as user relationships with information systems staff, quality of the information provided by the system, and system reliability (Ron Weber, 1999: 890). Decision-making errors caused by the lack of quality information used will result in organizational losses (Huang, et al. 1999). Research by Hussein, Ramlah, Nor Shahriza Abdul Karim & Mohd Hasan Selamat (2007: 613-627) shows that the quality of the system significantly affects the quality of information. This is confirmed by the research of Ilias Azleen, Mohd Rush and Yasoa, Mohd Zulkeflee Abd Razak & Rahida Abdul Rahman (2007: 1-14) The results show that system quality has a positive effect on information quality and service quality. The framework of thought in this study can be described as follows:



Figure 1. Framework

Based on the above framework, a hypothesis can be drawn that the application of e-Filing Value Added Tax affects the Quality of Information.

## II. MATERIALS AND METHODS

Data collection techniques in this study using a questionnaire. The unit of analysis consists of all PKPs in the KPP Cimahi Taxable Entrepreneurs (PKP) considering that PKPs which in one tax period make transactions of more than 25 transactions are required to use e-SPT, namely e-Filing as stated in PER-45/PJ/2010 regarding the form, content, and procedure for filling out and submitting VAT Period SPT for Taxable Entrepreneurs (PKP) using guidelines for calculating input tax credits issuing return notes or cancellation notes with a total of more than 25 documents in 1 tax period, are required to use e-Filing. The use of e-Filing is expected to reduce data input errors and accelerate the formation of an output tax and input tax database so that it can be used as reference material (optimizing the use of tax data). The purpose of this study is to ascertain how e-Filing VAT can affect the Quality of Information at KPP Pratama Cimahi

Data analysis in this study was carried out by descriptive analysis and verification analysis. Analysis

of the data for hypothesis testing in this study used simple regression analysis with the help of SPSS 19 software. Furthermore, based on the framework developed, hypothesis testing was carried out.

### III. RESULTS AND DISCUSSION

A validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that will be measured by the questionnaire (Ghozali, 2006). The purpose of this test is to measure whether the questions in the questionnaire that have been made can measure what we want to analyze. A validity test is done by correlating the score of each item and the total score. This validity test was carried out using the SPSS computer program.

#### Independent Variable Validity Test Results

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
e-Filing 1	12,500	2,581	,616	,812
e-Filing 2	12,0625	3,028	,652	,790
e-Filing 3	12,2500	2,968	,677	,780
e-Filing 4	12,2188	2,564	,716	,756

Source: Processed primary data, 2021

The results of the validity test for the statement instrument regarding VAT e-Filing are entirely valid because the entire Corrected Item Total Correlation value exceeds the specified criteria, which is more than 0.3.

Dependent Variable

#### Validity Test Results

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Information Quality 1	12,3750	2,887	,631	,718
Information Quality 2	12,2188	3,467	,508	,778
Information Quality 3	12,2500	2,968	,516	,780
Information Quality 4	12,6563	2,491	,754	,646

Source: Processed primary data, 2021

Based on table 4.2. It can be concluded that all items from the statement instrument regarding Information Quality are declared valid for use in the data processing and analysis process because all Corrected item-total Correlation values are greater than the criteria, so that validity is met.

#### Reliability Test Results.

Testing the reliability of research instruments conducted internally. According to Sugiono (1999: 126), the reliability test was conducted to determine whether the measuring instrument that had been designed in the form of a questionnaire was reliable. Instruments that can be trusted or reliable will produce reliable data as well. Reliability testing is done using Cronbach's Alpha which measures the consistency between items in the questionnaire. The general criteria used are an internally reliable instrument if Cronbach's Alpha coefficient > 0.60 (Sugiyono, 2007: 131). Reliability testing is done using SPSS ver software. 19 for Windows. The following is a summary of the calculation results for testing the validity of the research instrument for each variable.

Table. Reliability Test Results

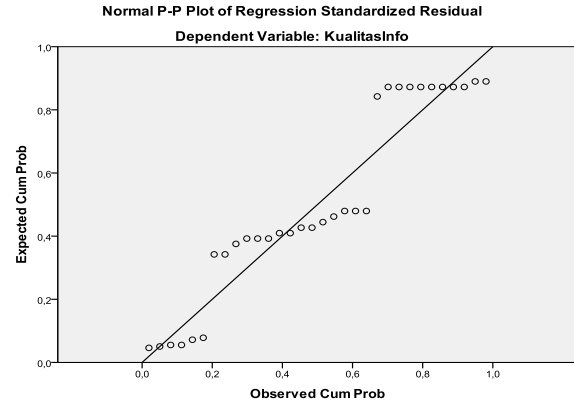
Item-Total Statistics			
Variable	Koefisien Cronbach's Alpha	Kriteria	Deskripsi
e-Filing PPN	0,829	0,6	Reliabel
Information Quality	0,788	0,6	Reliabel

Source: Processed primary data, 2021

From the table above, each measurement instrument is reliable because the Cronbach's Alpha coefficient of each variable is greater than 0.60, it shows that the instruments of the three variables can be relied upon to be used as data collection tools. Normality Test Results. Normality test aims to test whether in the regression model the confounding variable or residual has a normal distribution. The way to see the normality of the residuals is to look at the histogram graph that compares the observation data with a distribution that is close to a normal distribution (Ghozali, 2006). A more reliable method is to look at the normal probability plot (P-Plot) which compares the cumulative distribution and the normal distribution. Decision making in the normality test is based on:

- a. If the data spread around the diagonal line and follows the diagonal line or the histogram graph shows a normal distribution pattern. Therefore, the regression model satisfies the assumption of normality.
- b. If the data spreads far from the diagonal line and or does not follow the direction of the diagonal line or the histogram graph does not show a normal distribution pattern, then the regression model does not meet the assumption of normality.

Normality Test Results



From the table above, the data follows a diagonal line, or the histogram graph shows a normal distribution pattern. Therefore, the regression model satisfies the assumption of normality.

Multiple Linear Regression Analysis Results.

A multiple linear regression analysis method was used to predict the relationship between one dependent variable and four independent variables. In addition, multiple linear regression analysis also shows the direction of the relationship between the dependent variable and the independent variable. The results of data processing to produce multiple linear regression models can be seen in the following table:

Multiple Linear Regression Analysis Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.946 <sup>a</sup>	.894	.891	.18295

a. Predictors: (Constant), e-Filing

Based on the results of the analysis as shown in the table above (Model Summary Table) it is known that there is a partial correlation between e-Filing VAT and information quality with product-moment correlation by Pearson. The results of partial correlation obtained an r-value of 0.587. This correlation value is classified as very strong ( $0.946 > 0.600$ ) and has a positive value so that it can be said that the relationship pattern between VAT e-Filing and Information Quality is unidirectional. This means that the higher the VAT e-Filing, the higher the Information Quality, and vice versa, the lower the VAT e-Filing, the lower the

Information Quality. The coefficient of determination (KD) shows a value of 0.891 or 89.1%. This means that the variation of Information Quality is influenced by 89.1% VAT e-Filing and the remaining 10.9% is influenced by other factors.

variable coefficient

Coefficients<sup>a</sup>

Standardized Coefficients		
	Beta	Sig.
.946	.687 15,932	.498 .000

a. Dependent Variable: Information Quality

From the Coefficients Table, the equation is obtained:

$$Y = 0.172 + 0.968X$$

The constant of 0.172 states that if the VAT e-Filing variable is zero, then the Information Quality is 0.172 units. The regression coefficient of 0.968 on the e-Filing VAT variable will cause an increase of 0.968 units of Information Quality.

Significance Test

Results

ANOVA<sup>b</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8,496	1	8,496	253,839	.000 <sup>a</sup>
Residual	1,004	30	.033		
Total					

From the table above, the value of sig 0.000 is much smaller than alpha 0.05 so it can be said that the VAT e-Filing has a significant effect on Information Quality.

The Effect of VAT e-Filing on Information Quality.

Based on the test results indicate that there is a positive correlation between the independent variable e-Filing VAT and the Information Quality variable and there is a significant effect of 89.1% with a significance value of 0.000. This is in line with the theory (Kenneth C. Laudon Jane P. Laudon, 2007: 14), that the application of quality accounting information systems will produce quality accounting information which is also used by users in making decisions. Information system objectives measure issues such as the relationship of the user to the information system staff, the quality of the information provided by the system, and the system (Ron Weber, 1999: 890). e-Filing helps to report reported taxes and payments owed to provide information on the amount to KPP Cimahi. And this is very helpful in further tax revenues that are the target of the government, will facilitate policy decisions to be made.

In line with the results of previous studies: Hussein, Ramlah, Nor Shahriza Abdul Karim & Moh Hasan Selamat's research (2007: 613-627) shows that the quality of the system significantly affects the quality of information. This is confirmed by the research of Ilias Azleen, Mohd Rush and Yasoa, Mohd Zulkeflee Abd Razak & Rahida Abdul Rahman (2007: 1-14) The results show that system quality has a positive effect on information quality and service quality. The implementation of the tax administration system at the Tax Service Office (KPP) can be measured and monitored, considering that the traditional system is very difficult to implement. e-Filing VAT as information and material for evaluating and implementing a modern tax administration system so that it can encourage the DGT to roll out medium tax administration reforms which are a priority in tax reform, especially in the implementation of a modern tax administration system at other tax offices throughout Indonesia.

Information systems can assist managers by providing the information needed to accomplish each managerial function. Information systems can help managers plan by providing good planning data and models. Information systems can provide data about the needs of internal resources and external factors. Information systems can help organize and staff their organizations with human resources. Information systems can help managers direct their organizations. Finally,

information systems play a major role in the management control function (James A. O'Brien, 2004). An accounting information system is very important for the success of an organization, namely by facilitating daily operational processes by providing useful information for management Gelinias et al (2012: 17). Without adequate and quality information, organizations cannot survive (survive) (Gelinias, et al, 2012). Few decisions caused by the lack of quality of information used will result in organizational losses (Huang, et al. 1999).

The application of a modern tax administration system which includes the application of e-SPT with the e-Filing application to the efficiency of filling out the SPT according to the taxpayer can be reviewed and reviewed for joint management, beneficial for the taxation community in Indonesia both in general and to encourage public confidence in the administration Indonesian taxation.

## VI. RESULTS AND DISCUSSION

### 6.1. Results

The study's results demonstrate a significant positive impact of VAT e-Filing on information quality at KPP Pratama Cimahi. The statistical analysis reveals a strong correlation, with e-Filing accounting for an impressive 89.1% of the variance in information quality. This indicates that the adoption of e-Filing systems has substantially improved the accuracy and reliability of tax information reported to the tax authority.

The data also highlights that the e-Filing system facilitates efficient reporting and processing of tax returns, reducing manual errors and processing time. This efficiency is crucial for enhancing the overall quality of information and streamlining tax administration processes.

### 6.2. Discussion

6.2.1. Alignment with Theoretical Frameworks  
The findings align with established theories on the role of information systems in improving organizational performance. According to Laudon and Laudon (2007) and Weber (1999), high-quality information systems lead to better decision-making and operational efficiency. The significant positive effect

of e-Filing on information quality corroborates these theories, demonstrating that advanced technological solutions can enhance data accuracy and reliability.

### 6.2.2. Comparison with Previous Research

The results are consistent with previous studies, such as those by Hussein et al. (2007) and Ilias Azleen et al. (2007), which indicate that system quality positively influences information quality. This study extends these findings by specifically focusing on e-Filing systems and their impact on tax information management. The enhancement of information quality through e-Filing supports the notion that modern tax administration systems can improve data accuracy and operational efficiency.

### 6.2.3. Practical Implications

The positive impact of e-Filing on information quality has practical implications for tax administration. The system's ability to provide accurate and timely data supports better decision-making by tax authorities and contributes to improved compliance and revenue collection. Additionally, the streamlined reporting process reduces the burden on taxpayers and minimizes the risk of errors.

### 6.2.4. Challenges and Considerations

Despite the benefits, there are challenges associated with the implementation of e-Filing systems. Issues such as technological adaptation, user training, and system maintenance need to be addressed to fully realize the potential of e-Filing. The study highlights the need for ongoing support and development to ensure the system remains effective and user-friendly.

### 6.2.5. Impact of COVID-19

The study also considers the impact of the COVID-19 pandemic on e-Filing adoption. The pandemic accelerated the shift towards online services, highlighting the importance of digital solutions in maintaining tax administration efficiency during times of crisis. The increased use of e-Filing during the pandemic underscores its role in supporting tax compliance and revenue collection in challenging economic conditions.

## 6. Implications to Research and Practice

### 6.1. Implications for Research

#### 6.1.1. Enhancing Theoretical Understanding

The results of this study provide valuable insights into the impact of VAT e-Filing on information quality. Researchers can use these findings to further develop theoretical models related to information systems and their effectiveness in tax administration. By expanding on the correlation between e-Filing and information quality, future studies can refine existing theories and contribute to a deeper understanding of how digital tools influence information management.

#### 6.1.2. Exploring System Effectiveness

Future research could explore the effectiveness of different e-Filing systems in various contexts. Comparative studies across different tax offices or countries could provide a broader perspective on how e-Filing affects information quality and operational efficiency. This can help identify best practices and potential areas for improvement in tax administration systems.

#### 6.1.3. Examining Long-term Effects

Longitudinal studies could investigate the long-term impact of e-Filing on information quality and tax administration. Understanding how e-Filing systems evolve over time and their sustained impact on data accuracy and efficiency can offer valuable insights for both researchers and practitioners.

### 6.2. Implications for Practice

#### 6.2.1. Enhancing System Integration

For KPP Pratama Cimahi and similar tax offices, ensuring that the e-Filing system is integrated, reliable, and efficient is crucial. Practitioners should focus on maintaining and continuously developing the system to enhance information quality. This includes regular updates, addressing technical issues promptly, and ensuring system compatibility with other tax administration tools.

#### 6.2.2. Supporting Taxpayer Compliance

The study highlights the importance of supporting taxpayers through effective e-Filing systems. Tax authorities should provide clear guidance and support to taxpayers, especially during times of economic uncertainty like the COVID-19 pandemic. This can help improve voluntary compliance and reduce errors in tax reporting.

#### 6.2.3. Improving Policy Decisions

The findings can guide policymakers in developing strategies for tax administration modernization. By understanding the positive impact of e-Filing on information quality, policymakers can advocate for the adoption of similar systems in other tax offices, thereby improving overall tax administration efficiency and transparency.

#### 6.2.4. Addressing Technological Challenges

Practitioners should be aware of and address potential challenges related to technology adoption. This includes ensuring that all users are trained to use the e-Filing system effectively and addressing any issues related to system security and data privacy.

## CONCLUSION

Based on the research data processed and analyzed, it can be concluded that VAT e-Filing has a significant influence on information quality at KPP Pratama Cimahi. The statistical test results show a strong positive effect of 89.1%, indicating that the e-Filing system greatly enhances the quality of tax-related information. This confirms the hypothesis that e-Filing contributes to improved information quality, aligning with the theoretical perspectives on the benefits of modern information systems.

## FUTURE RESEARCH

#### 8.1. Exploring Additional Variables

While this study confirms the significant impact of VAT e-Filing on information quality, it accounts for only 34.40% of the variance. Future research should explore additional variables that might influence information quality, such as technological sophistication, internal control mechanisms, and user knowledge.

#### 8.2. Investigating System Variations

Future studies could compare the effectiveness of different e-Filing systems and their impact on information quality across various tax offices or countries. This could provide insights into how different system features and implementation strategies affect performance.



8.3. Examining Long-term Impacts  
Longitudinal research is needed to assess the long-term effects of e-Filing on information quality and tax administration. Understanding how the system performs over time and its impact on sustained data accuracy and operational efficiency can offer valuable insights.

8.4. Evaluating User Experience  
Research focusing on user experience with e-Filing systems can provide deeper insights into how ease of use, training, and support affect the quality of information and overall system effectiveness. This can help improve system design and user support strategies.

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