

UNIVERSITAS INTERNASIONAL BATAM

*Master Thesis
Graduate Program in Management
Even Semester 2017/2018*

ANALYSIS ON FACTORS AFFECTING SOCIETY'S INTEREST TO USE E-FILING IN BATAM

Muhammad Jufri
16124432

Abstract

The aims of this research is to find out the relation of performance expectancy, effort expectancy, social influence, and facilitating condition toward behavioral intention of taxpayers who do not know and understand about e-filing system as a tax report.

The method of this research is distribution of 250 questionnaires. The population is all individual taxpayers in Batam, meanwhile the sample is selected randomly from various taxpayers who have or have not used e-filing system.

The result shows that performance expectancy, effort expectancy, and facilitating condition significantly affect behavioral intention in e-filing system. On the other hand, social influence does not affect the willingness of taxpayers to use (behavioral intention) e-filing.

Keywords : *performance expectancy, effort expectancy, social influence, facilitating condition, e-filing, NPWP.*