Analysis of the Influence of Perception of the Use of the E-Tax Court System on the Effectiveness of Tax Dispute Resolution

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Abstract

The E-Tax Court is a digital innovation introduced by the Tax Court to enhance efficiency in handling administrative processes and resolving tax disputes. The increasing complexity and volume of disputes necessitate a more streamlined and accessible system. The implementation of the E-Tax Court is expected to minimize delays, reduce paperwork, and provide a more efficient dispute resolution mechanism. This study aims to evaluate the effectiveness of the E-Tax Court in resolving tax disputes. It seeks to identify whether factors such as attitude toward using, perceived ease of use, usefulness, behavioral intention, and actual system use significantly impact the system's effectiveness. Understanding these factors is crucial for optimizing digital tax dispute resolution platforms and ensuring their adoption.

This research employs a purposive sampling method, selecting participants with direct experience using the E-Tax Court. The study analyzes user perceptions through structured surveys and statistical analysis to determine the extent to which these factors influence the system's effectiveness. The study used 124 valid responses, selected using purposive sampling from users of the E-Tax Court system. The findings reveal that attitude toward using has a significant influence on the effectiveness of the E-Tax Court in resolving tax disputes. However, perceived ease of use, usefulness, behavioral intention, and system use do not show a significant effect, suggesting that user attitude plays a crucial role in the system's adoption and success. This study found that only the attitude toward using significantly influences the effectiveness of the E-Tax Court in resolving tax disputes $(p = 0.001)$, while other factors—perceived ease of use, usefulness, behavioral intention, and actual system use—did not show a significant impact. This highlights that user attitudes are critical to successful adoption and effectiveness of the system. Furthermore, the study highlights the importance of fostering a positive attitude toward E-Tax Court adoption. Future improvements should focus on increasing awareness, building trust, and optimizing user experience to enhance the system's overall effectiveness.

Keywords: E-Tax Court, Tax Dispute, User Perception, User Engagement

1. Introduction

In the practice of tax collection, problems are often found due to differences in perceptions between the fiscal authority and taxpayers in terms of understanding tax laws and determining the tax payable. This can lead to a prolonged problem called a tax dispute. Tax disputes are regulated in Article 1, paragraph (5) of the Law of the Republic of Indonesia Number 14 of 2002 concerning Tax Courts. It is explained that tax disputes are disputes that arise in the field of taxation between taxpayers or tax bearers and authorized officials as a result of the issuance of decisions that can be appealed or sued in the tax court based on tax laws and regulations, including lawsuits over the implementation of collections based on the Tax Collection Law with Compulsory Letters.

The government intends to use an e-system-based information technology to handle tax administration in order to promote tax reform in Indonesia. The Directorate General of Taxes (DGT) created the tax e-system to help people fulfill their tax responsibilities. The e-system is more centralized and facilitates the registration and modification of taxpayer data for tax authorities. Those who wish to fulfill their tax duties can become more efficient through the use of tax applications.

Tax dispute resolution in Indonesia has implemented information technology in the operation of its tax court, which is regulated in the Regulation of the Chief of the Tax Court Number PER-1/PP/2023 concerning Tax Dispute Administration and Electronic Trials at the Tax Court. Starting as of July 31, 2023, the Tax Court launched a web-based information system to carry out tax dispute administration and tax courts proceedings electronically: the E-Tax Court. The system can already be used by taxpayers and legal representatives who have a Power of Attorney Permit from the Tax Court. The perception of ease of use (Davis, 1989) does not significantly affect the effectiveness of the E-Tax Court system in resolving tax disputes. This finding indicates that although the system is designed to simplify processes, users still experience difficulties in understanding and operating it, possibly due to its recent implementation and limited accessibility. In contrast, the attitude toward using the E-Tax Court system (Azjen, 1991) significantly affects its effectiveness in resolving tax disputes. A positive user attitude can drive better adoption and increased system efficiency. On the other hand, the behavioral intention (Venkatesh et al., 2003) to use the E-Tax Court system does not have a significant impact on its effectiveness. This suggests that intentions alone, without sufficient support or motivation, do not necessarily translate into effective system usage.

The formulation of this research problem consists of 5 questions, namely: (1) Does the perceived ease of use in the E-Tax Court system have a significant effect on the resolution of tax disputes? (2) Does the perceived usefulness in the E-Tax Court system have a significant effect on the resolution of tax disputes? (3) Does attitude toward using the E-Tax Court system have a significant effect on the resolution of tax disputes? (4) Does behavioral intention to use the E-Tax Court system have a significant effect on the resolution of tax disputes? (5) Does actual system use in the E-Tax Court system have a significant effect on the resolution of tax disputes?

In empirically proving the effectiveness of tax dispute resolution through the use of the E-Tax Court, it can be done with several theoretical approaches and models. One of the most appropriate models to use, related to the use of technology, is the Technology Acceptance Model (TAM) method. This model is used to provide a theoretical basis to understand the factors that affect the acceptance of information technology in general. This model also explains end-user behavior towards information technology across wide variations and different user populations

2. Objectives

The objectives of this study are:
1) To examine the significant effect of perceived ease of use in the E-Tax Court system on the resolution of tax disputes.
2) To analyze the significant effect of perceived usefulness in the E-Tax Court system on the resolution of tax disputes.
3) To evaluate the significant effect of attitude toward using the E-Tax Court system on the resolution of tax disputes.
4) To investigate the significant effect of behavioral intention to use the E-Tax Court system on the resolution of tax disputes.
5) To assess the significant effect of actual system use in the E-Tax Court system on the resolution of tax disputes.

3. Materials and Methods

The method used in the research is a quantitative approach. Because this study uses a quantitative approach, the data source used is primary data which directly provides information to the data collectors. The sampling technique used is the purposive sampling technique, where the sample is determined with certain considerations. The population in this study comprises E-Tax Court users who represent taxpayers, either as individuals or entities. In addition, there are also legal attorneys who have a power of attorney permit from the tax court who have used the E-Tax Court. The exact number of population in this study is not yet known. Therefore, the sample size was calculated using the Cochran Formula. Based on the calculation using the

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Cochran formula, the minimum number of samples that can be used in this study is 96.04 respondents. Because the calculation result includes decimal, it is better to round the number up to 97 respondents.

The data collection technique in this study involves a survey through a questionnaire. This data was obtained directly from individuals that have used the E-Tax Court via Google Forms. The questionnaire contains questions related to E-Tax Court knowledge. The responses were measured using the Likert Scale. The results of this study use a descriptive statistical approach where the collected data is described as is, without drawing conclusions that apply to the general public. In descriptive statistics, data is presented using minimum, maximum, mean, and standard deviation values. The data obtained from the questionnaire was analyzed using Structural Equation Modeling (SEM) with Partial Least Squares (PLS) to test its validity. The model consists of two elements: Measurement Model Evaluation (Outer Model) and Structural Model Evaluation (Inner Model). These two elements are used to test validity, reliability, determination coefficient (R^2) and hypothesis testing.

4. Results and Discussion

From the questionnaire distributed, 141 respondents filled out the form. Of the 141 questionnaires, only 124 responses were confirmed as usable for this study because 17 of them included errors in the identity section, which can cause the sample to become unrepresentative. Therefore, the 124 responses selected by the researcher meet the minimum sample size required for this study.

Table 1 Overall Respondent Data

Indicator	Number of Respondents		Percentage
Gender	Man	106	85.5%
	Woman	18	14.5%
Age	21-25 Years	48	38.7%
	26-30 Years	50	40.3%
	31-35 Years	18	14.5%
	36-40 Years	5	4.0%
	41-45 Years	2	1.6%
	46-50 Years	1	0.8%
	>50 Years	0	0.0%
Last Education	High School/Vocational School	0	0.0%
	D3	1	0.8%
	D4	31	25.0%
	S1	86	69.4%
	S2	6	4.8%
	S3	0	0.0%
Taxpayer/Legal Attorney	Taxpayer	117	94.4%
	Legal Attorney	7	5.6%
E-Tax Court Users		124	100%

Descriptive Statistics

Descriptive statistics function to describe or give an idea of the object being studied through sample or population data. The data is explained through minimum, maximum, mean, standard deviation, etc. (Ghozali, 2018).

Table 2 Descriptive Statistics

Variable	Mean	Median	Min	Max	Standard Deviation
PKM1	5.528	6.000	2.000	6.000	0.954
PKM2	5.189	5.000	2.000	6.000	0.911
PKM3	5.472	6.000	2.000	6.000	0.929

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PKM4	5.299	6.000	1.000	6.000	1.014
PKM5	5.260	5.000	2.000	6.000	0.889
PKG1	5.512	6.000	1.000	6.000	0.995
PKG2	5.260	6.000	1.000	6.000	1.081
PKG3	5.260	6.000	1.000	6.000	1.021
PKG4	5.394	6.000	2.000	6.000	0.853
PKG5	5.031	5.000	1.000	6.000	1.101
PSP1	5.402	6.000	3.000	6.000	0.916
PSP2	5.055	5.000	2.000	6.000	0.881
PSP3	4.913	5.000	2.000	6.000	0.842
PSP4	5.094	5.000	3.000	6.000	0.855
PMP1	5.441	6.000	2.000	6.000	0.928
PMP2	5.039	5.000	1.000	6.000	1.045
PMP3	5.299	6.000	1.000	6.000	0.958
PMP4	5.118	5.000	2.000	6.000	0.838
PSS1	5.606	6.000	2.000	6.000	0.733
PSS2	5.157	5.000	1.000	6.000	1.038
PSS3	5.157	5.000	1.000	6.000	0.926
PSS4	4.520	5.000	1.000	6.000	1.435
EFK1	5.480	6.000	3.000	6.000	0.831
EFK2	5.126	5.000	2.000	6.000	0.851
EFK3	5.299	5.000	2.000	6.000	0.807
EFK4	5.276	5.000	3.000	6.000	0.839

The convenience perception variables are PKM1, PKM2, PKM3, PKM4, and PKM5. The minimum value of the five indicators is 1 to 2 with a maximum value of 6. The average value on the perception of convenience is 5, and the median value is 5 to 6, which shows that the respondents agreed with the items in the indicator. The standard deviation value for the perception of convenience has an average deviation of 0.911 to 1.014.

The variables of usability perception are PKG1, PKG2, PKG3, PKG4, and PKG5. The minimum value of the five usability perception indicators is 1 to 2, with a maximum value of 6. The average value of usability perception is 5, with a median value of 5 to 6, which shows that respondents agreed with the indicator of usability perception. The standard deviation value for the perception of usability has an average deviation of 0.853 to 1.101.

The variables of attitude towards use are PSP1, PSP2, PSP3, and PSP4. The minimum value of the four indicators is 2 to 3, with a maximum value of 6. The average value of attitude towards use is 4 to 5, with a median value of 5 to 6, which shows that respondents agreed with the indicator of attitude towards use. The standard deviation value for the attitude towards use has an average deviation of 0.842 to 0.916.

The variables of perception of behavioral intention are PMP1, PMP2, PMP3, and PMP4. The minimum value of the four indicators is 1 to 2, with a maximum value of 6. The average value of the perception of behavioral intention is 4 to 5, with a median value of 5 to 6, which indicates that the respondents agreed with the indicator of the perception of behavioral intention. The standard deviation value for the perception of behavioral intention has an average deviation of 0.838 to 1.045.

The actual system usage variables are PSS1, PSS2, PSS3, and PSS4. The minimum value of the four indicators is 1 to 2, with a maximum value of 6. The average value of actual system use is 4 to 5, with a median value of 5 to 6, which shows that respondents agreed with the indicator of the perception of actual system use. The standard deviation value for the perception of system use has an average deviation of 0.733 to 1.435.

The variables of the effectiveness of the use of the E-Tax Court system are EFK1, EFK2, EFK3, and EFK4. The minimum value of the four indicators is 2 to 3, with a maximum value of 6. The average value of

the effectiveness of the use of the E-Tax Court system is 5, with a median value of 5, which shows that respondents agreed with the indicators of the effectiveness of the use of the E-Tax Court system. The standard deviation value for the effectiveness of the use of the E-Tax Court system has an average deviation of 0.807 to 0.851.

Measurement Model Analysis (*Outer Model*)

Loading Factor

The ideal loading factor value is ≥ 0.7 (Ghozali, 2018). The results of the loading factor are presented in the following table:

Table 3 Results of Loading Factor Valid Indicators

Laten Variable	Indicator	*Outer Loadings*	Description
X1 (PKM)	PKM1	0.780	Valid
	PKM2	0.734	Valid
	PKM3	0.875	Valid
	PKM4	0.834	Valid
	PKM5	0.841	Valid
X2 (PKG)	PKG1	0.903	Valid
	PKG2	0.868	Valid
	PKG3	0.874	Valid
	PKG4	0.816	Valid
	PKG5	0.774	Valid
X3 (PSP)	PSP1	0.816	Valid
	PSP2	0.863	Valid
	PSP3	0.740	Valid
	PSP4	0.778	Valid
X4 (PMP)	PMP1	0.836	Valid
	PMP2	0.811	Valid
	PMP3	0.903	Valid
	PMP4	0.863	Valid
X5 (PSS)	PSS1	0.890	Valid
	PSS2	0.851	Valid
	PSS3	0.865	Valid
	PSS4	0.712	Valid
Y (EFK)	EFK1	0.834	Valid
	EFK2	0.755	Valid
	EFK3	0.811	Valid
	EFK4	0.739	Valid

The results of the calculation of the loading factor in Table 3 show that all indicators in the PKM, PKG, PSP, PMP, PSS and EFK variables are valid.

Average Experience Extracted (AVE)

The ideal AVE value is > 0.5, which means 50% or more of the variance in the indicators can be explained. If the AVE is < 0.5, then the convergent validity is considered low (Hair et. al., 2017).

Tabel 4 Hasil Average Experience Extracted (AVE)

Laten Variable	AVE	Description
X1 (PKM)	0.663	Valid
X2 (PKG)	0.720	Valid
X3 (PSP)	0.641	Valid
X4 (PMP)	0.729	Valid
X5 (PSS)	0.693	Valid
Y (EFK)	0.617	Valid

Based on the calculation results in Table 4, it is shown that the PKM, PKG, PSP, PMP, PSS and EFK variables have an overall value above 0.5. This indicates that Variable X qualifies for convergent validity. For the Y variable, namely EFK, it also has a value above 0.5. Therefore, the value of this variable is declared valid and meets the requirements of convergent validity.

Fornell-Larcker Criterion

The Fornell-Larcker criterion is a method that compares the square root of the AVE of each construct to the correlation with other constructs. If the square root of the AVE of each construct is higher than the highest correlation with the other constructs, then the discriminant validity is satisfied (Henseler et. al., 2021).

Table 5 Analysis of *the Fornell-Larcker Criterion*

	EFK	PKG	PKM	PMP	PSP	PSS
EFK	0.786					
PKG	0.556	0.848				
PKM	0.525	0.496	0.815			
PMP	0.390	0.685	0.401	0.854		
PSP	0.557	0.449	0.443	0.306	0.801	
PSS	0.452	0.642	0.590	0.656	0.425	0.833

The results of discriminant validity based on the Fornell-Lacrker criterion of each variable can be seen in Table 5, obtained from the comparison of the square root of the AVE and the correlation value of each latent variable with other latent variables. The results in the table show that the latent variables EFK, PKG, PKM, PMP, PSP, and PSS have a greater AVE square value than the correlations between one variable and another, namely 0.786, 0.848, 0.815, 0.854, 0.801, and 0.833, respectively.

Table 6 Discriminant Validity Results

Variabel Laten	Description
X1 (PKM)	Valid
X2 (PKG)	Valid
X3 (PSP)	Valid
X4 (PMP)	Valid
X5 (PSS)	Valid
Y (EFK)	Valid

Based on the Fornell-Larcker criterion process, it is explained that each latent variable has a square root value *of* Average Variance Extracted that is greater than its correlation with other latent variables. The value in the process is valid and meets the requirements *of* discriminant validity.

Reliability Test

The reliability test in the outer model can use Cronbach's alpha and composite reliability values. The minimum value of Cronbach's alpha and composite reliability is 0.7 or ≥ 0.7. Based on testing on SmartPLS 4, all variables have values greater than 0.7 and can be considered reliable.

Table 7 Reliability Test Results

Laten Variable	Cronbach's alpha	Composite reliability
X1 (PKM)	0.875	0.908
X2 (PKG)	0.902	0.927
X3 (PSP)	0.812	0.877
X4 (PMP)	0.876	0.915
X5 (PSS)	0.861	0.900
Y (EFK)	0.795	0.866

Structural Model Analysis (*Inner Model*)

Path Coefficient

Path coefficient values close to +1 indicate a strong positive relationship, while values close to -1 indicate a strong negative relationship (Hair et. al., 2017). Evaluation of path coefficients is carried out through a bootstrapping procedure to assess the statistical significance of the relationship (Sarstedt et al., 2017).

Table 8 Path Coefficient Values

	Y (EFK)	Description
X1 (PKM)	0.247	Positive
X2 (PKG)	0.306	Positive
X3 (PSP)	0.321	Positive
X4 (PMP)	0.002	Positive
X5 (PSS)	-0.029	Negative

*T-Statistic (**Bootstrapping**)*

Bootstrapping resamples the data many times (usually 5000 times) to produce more accurate estimates. Generally, a t-statistic value of > 1.96 is considered significant at a confidence level of 95% (α = 0.05) for bidirectional testing.

Table 9 Hypothesis Test

	Original Sample (O)	T-statistic	P-value	Description	
PKM -> EFK	0.247	1.830	0.067	Insignificant	H1 Rejected
PKG -> EFK	0.306	1.766	0.077	Insignificant	H2 Rejected
PSP -> EFK	0.321	3.445	0.001	Signifikan	H3 Accepted
PMP -> EFK	0.002	0.011	0.991	Insignificant	H4 Rejected
PSS -> EFK	-0.029	0.187	0.852	Insignificant	H5 Rejected

The results of hypothesis testing based on Table 9 are as follows:

1. **The perception of convenience has a negative effect on the effectiveness of using the E-Tax Court for tax dispute resolution.** The statistical analysis shows that the t-statistic value for this variable is 1.830, which is lower than the threshold of 1.96, making it insignificant. Additionally, the p-value is 0.067, which is greater than 0.05. These findings indicate that the perception of convenience is not a determining factor in the effectiveness of the E-Tax Court in resolving tax disputes. This suggests that the E-Tax Court is still considered difficult to learn and master and has not yet significantly facilitated taxpayers and legal

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representatives in filing legal remedies such as appeals or lawsuits. The application also does not fully assist parties involved in tax disputes in accessing information and services, possibly because it is still relatively new and can only be accessed online.

2. **From the court's perspective, the system has yet to significantly enhance the efficiency of tax dispute resolution,** as the implementation of electronic document submission and virtual hearings remains a relatively new practice. The perception of usability negatively impacts the effectiveness of the E-Tax Court in resolving tax disputes. The analysis reveals that the t-statistic value for usability perception is 1.766, which is below the required threshold of 1.96, indicating insignificance. Additionally, the p-value stands at 0.077, exceeding 0.05. These results suggest that usability perception is not a decisive factor in determining the effectiveness of the E-Tax Court for tax dispute resolution. These findings contradict previous research by Rais and Pinatik, which concluded that usability perception positively influences the adoption of e-invoices. However, this study aligns with research conducted by Ningsih et al. (2022), which found that usability perception does not affect taxpayers' willingness to use E-Filing.

3. **Perception of attitudes towards use has a positive effect on the effectiveness of the use of *e-tax court* in resolving tax disputes.** It is known that the perception of attitude towards use has a t-statistic value of 3,445, greater than 1.96, which means significant. The p-value has a result of 0.001 less than 0.05. The positive attitude of E-Tax Court users can encourage the use of a more effective system and efficiency in resolving tax disputes. If the positive attitude from users continues to increase, the use of E-Tax Court will also increase the effectiveness of the system in resolving tax disputes. Although the attitude of users is positive, the implementation of this system needs to be accompanied by regular evaluations to always meet the needs of E-Tax Court users. These results are not in line with the research of Alamri and Widyatama (2019) which stated that the perception of attitude towards use has no effect on users' interest in using e-registration services.

4. **The perception of actual system use has a negative effect on the effectiveness of the use of e-tax court in resolving tax disputes.** It is known that the perception of actual system use has a t-statistic value from the results of bootstrapping of 0.187, which is lower than 1.96. The p-value has a result of 0.852, which is greater than 0.05. This finding proves that the use of the E-Tax Court system is influenced by several factors such as compulsion, following a policy or obligation that must be done to resolve tax disputes. These findings may challenge the TAM theory, which always assumes that actual use can affect sustainable use. This result is supported by previous research by Novianti, Putri, and Purnamayanti (2021), which stated that the perception of system use has a negative influence on the use of service information system websites. In addition, this research is not in line with the research conducted by Bahar (2022), which states that the use of the system has a positive effect on the effectiveness of the use of the system.

Predictive Relevance (Q²)

Predictive Relevance is used to measure the predictive relevance value of the SEM-PLS model. A positive Q2 value or Q2 > 0 indicates that the model has a good predictive relevance value to endogenous constructs.

Table 10 Predictive Relevance (Q²) Result

	Q2 Predict	RMSE	MAE
EFK	0.297	0.866	0.627

Based on Table 10, the Predictive Relevance test was carried out to see the relative influence of the structural model on the observed measurement of the latent variable. The table shows that the Q2 value is 0.297, which is greater than 0, and it can be concluded that the exogenous latent variable has predictive relevance to the endogenous variable.

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Fit Model

The Fit model on SmartPLS is seen from the NFI value, which produces a value between 0 and 1. The closer the NFI is to 1, the better the fit. An NFI value above 0.9 usually indicates an acceptable conformity. Based on calculations in SmartPLS, the NFI shows a number of 0.740 or close to 1, stating that the match is getting better.

Table 11 Fit Model

	Saturated Model	**Estimated Model**
SRMR	0.076	0.076
d_ULS	2.047	2.047
d_G	0.884	0.884
Chi-square	604.065	604.065
NFI	0.740	0.740

5. Conclusion

The conclusion of this study is that E-Tax Court is a newly launched application. Therefore, this application cannot yet be expected to fully meet the needs of its users in filing appeals or lawsuits. It is stated that users still find it difficult to use the application, and the benefits experienced are still limited. However, the use of this application has resulted in a positive attitude due to the quality of services provided by the Tax Court. In addition, E-Tax Court users do not have a specific reason to have and continue to use this system in filing their legal remedies because it is influenced by certain factors, such as mandatory policies that require the use of E-Tax Court and the lack of alternative solutions.

As a suggestion for further research, it is hoped that other variables can be added to support the research that may significantly influence the use of E-Tax Court in tax dispute resolution. In addition, further research is also recommended to expand the population and increase the sample sizes. For parties in the field of taxation, especially the Directorate General of Taxes and the Tax Court, it is hoped that this research will be the starting point for updating the tax system—from simplifying the user interface to adding useful features—so that taxpayers can use tax applications efficiently. Specifically, the E-Tax Court should continue to be updated so that every tax dispute case submitted can be resolved efficiently. Furthermore, the government must also raise public awareness so that the E-Tax Court is increasingly known in the eyes of the public who want to file appeals or tax lawsuits. Finally, taxpayers are expected to take full advantage of the tax services provided by the tax authorities in order to ensure more efficient implementation of their tax obligations.

6. Acknowledgements

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