CHAPTER III
RESEARCH METHOD

A. Research’s Object

The object of this research was the tax office of the Republic of Indonesia located in Temanggung City area. The subjects in this study were Individual Taxpayers registered in KPP Pratama city Temanggung. Meanwhile, the sample in this study was an individual taxpayer who met the characteristics of the sample. Sampling technique in this research used Purposive sampling.

B. Type and Source of Data

This research is a quantitative research. The primary data of the research was from questionnaire. Primary data were obtained directly by compiling a list of questionnaires distributed at the taxpayer’s office located at Temanggung. The respondent was taxpayer who was registered in KPP Temanggung.

C. Sampling Technique

The sampling technique used in this research was convinience sampling. Convinience sampling is sample selection method obtained from the size of the population based ease, the ease to select the desired sample from population with easy data (Sekaran, 2009).

In this study, the researcher also used the determination of statistical sample size, namely the Slovin formula as a formula to determine the sample size, as follow:

\[ n = \frac{N}{1+N.e^2} \]
Explanation:

\[ n = \frac{133.016}{1+133.016 \cdot (0.01)^2} = 99.92 \]

Based on the formulation above, the research took a sample from the questionnaires that were returned by the respondents on the basis of consideration 99.92 or 100 respondents. Refering to the Roscoe rules of thumb as cited by Sekaran (2013) which states that the number of samples suitable for the study is \(30 < X < 500\), the researcher chose to take 100 samples in this study.

D. Research Instrument

The research’s data were obtained by instruments in questionnaire. The instrument was a question list given to the respondent to get the result to obtain suitable data with the research problem. The questionnaire contains some questions regarding the interest of individual taxpayers, Perceived Usefulness, Perceived Ease to Use, Perceived Satisfaction, Security and Privacy, Readiness Technology Taxpayer’s Information, and Experience.

E. Data Collection Technique

Data collection in this research was done by collecting primary data from survey method with instruments in the form of questionnaire. The questionnaire consists of seven parts. The first part consists of questions about The Interest of Individual Taxpayers in Using E-Filing, the second part is about perceived of usefulness, the third part is about Perceived Ease to Use, the fourth section contains questions about the Perceived Satisfaction, the fifth contains questions
about Security and Privacy, the sixth contains question about Readiness Technology Taxpayer’s Information, and the last part contains questions about Experience

The questionnaire comes with simple filling instructions to direct respondents in order to fill it easily and simply. Data collection was done by the researcher by distributing questionnaires directly to the taxpayer through Tax Office in Temanggung City. The distributed questionnaire was taken directly in accordance with the agreement with the respondent.

F. Research Variable and Its Operational Definition

This study involved seven variables consisting of 1 dependent variable and 6 independent variables. The independent variable in this study consisted of Perceived Usefulness, Perceived Ease to Use, Perceived Satisfaction, Security and Privacy, Readiness Technology Taxpayer’s Information, and Experience.

1. Dependent Variable

Dependent variable is the variable that became the focus of the researcher or variable influenced by other variables, while the independent variable is the variable which is not influenced by other variables (Sugiyono, 2010).

Dependent variable in this research was The Interest of Individual Taxpayers in Using E-Filing. This variable was measured using 4 questions from Laihad (2013) dan Desmayanti (2012) with Likert scale that contains Five points, as follows:
2. Independent Variables

Using likert scale with five points that are:

<table>
<thead>
<tr>
<th>Code</th>
<th>Explanation</th>
<th>Point</th>
</tr>
</thead>
<tbody>
<tr>
<td>STS</td>
<td>Strongly disagree</td>
<td>1</td>
</tr>
<tr>
<td>TS</td>
<td>Disagree</td>
<td>2</td>
</tr>
<tr>
<td>N</td>
<td>Netral</td>
<td>3</td>
</tr>
<tr>
<td>S</td>
<td>Agree</td>
<td>4</td>
</tr>
<tr>
<td>SS</td>
<td>Strongly agree</td>
<td>5</td>
</tr>
</tbody>
</table>

a. Perceived Usefulness

Perceived Usefulness is the extent to which the level of individual trust in the technology system can easily to be understood and used (Davis, 1989). Perceived Usefulness that used have can reduce individual efforts to learn systems that are easy to understand. In fact, the individual already has a strong belief that this system can be understood easily (Herawan and Waluyo, 2014). The variable in this research measured by 3 questions from Desmayanti, Zulaikha (2012), Laihad (2013), Wahyuningtyas (2016), (Sugiarto, Wiyono; 2008), in which the measurement is based on Likert scale.
b. Perceived Ease To Use

Perceived Ease To Use here is defined as ease to use the technology as a measure in which individuals believe that technology systems can be easily understood and used (Desmayanti, 2012). This variable was measured by 5 questions from Desmayanti (2012), Zulaikha (2012), Laihad (2013), Wahyuningtys (2016), Forum Diskusi Ilmiah Perpajakan (Sugiarto and Wiyono; 2008), in which the measurement is based on Likert scale.

c. Perceived Satisfaction

User satisfaction is a feeling of being clean from happy or unhappy in receiving the information system from the overall benefits expected by a person where the feeling is generated from the interaction with the information system. According to Nurhasanah (2015), User satisfaction is the overall evaluation of user Experience in using information systems and the potential impact of information systems. This variable was measured by 5 questions from Gita Gowinda Kirana (2010), in which the measurement is based on Likert scale.

d. Security and Privacy

Information systems technology can be relied when the Security and Privacy of the system are not easily leaked or safe and secure (Firmawan, 2009 in Sugihanti, 2011). Security is when individuals can feel secure in the information system. The variable in this research was measured by 3
questions from Desmayanti (2012), Zulaikha (2012), Wahyuningtyas (2016), in which the measurement is based on Likert scale.

e. Readiness Technology Taxpayer’s Information

Readiness technology can be influenced by the individual itself to what extent the individual can accept the new technology (Wibisono and toly, 2014). If the taxpayer is able to accept any technology, it will make it easier for individuals to complete their tasks. This research’s variable was measured by 3 questions from Desmayanti (2012), Zulaikha (2012), Wahyuningtyas (2016), in which the measurement is based on Likert scale.

f. Experience

The Interest of Individual Taxpayers in E-Filing Usage can be influenced by the Experience of taxpayers in using the e-filing system (Ermawati, 2016). If there are many pleasant Experiences that have occurred while using e-filing. It can increase the interest of taxpayers in using e-filing systems which can improve tax reporting performance. This research’s variable was measured by 2 questions from Wardiman (2016), in which the measurement is based on Likert scale.

G. Data Quality Test

1. Validity Test

Validity test (item error test) is a tool to test whether each item variable has really revealed the factors or indicators to investigate. This test measures the validity of the instrument to use for measuring a variable. Validity test is used to test the validity of a questionnaire (Ghozali, 2011).
The higher the validity of a measuring instrument, the more precise the gauge is about the target. Validity testing used the Pearson's correlation technique. Instrument questions will be said to be valid if each question has a score with a significant value <0.05.

2. Reliability Test

Reliability Test is a method used to test a questionnaire in which the question contains about variables to be tested (Ghozali, 2011). Reliability Test measured how far the consistency of the instrument. The questionnaire is said to be reliable when the answers given by the respondent are stable. The test purpose of the reliability is to know whether the question is contained in the questionnaire describes the situation in the field clearly or not. The test was done by Cronbach’s Alpha. It can be low/moderate/high/perfect according the value of the Cronbach’s Alpha. The detail of Cronbach’s Alpha is as follows:

<table>
<thead>
<tr>
<th>Decision related to Reliability Test</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>If Alpha &gt; 0.90</td>
<td>Reliability is Perfect</td>
</tr>
<tr>
<td>If Alpha 0.70 – 0.90</td>
<td>Reliability is High</td>
</tr>
<tr>
<td>If Alpha 0.50 – 0.70</td>
<td>Reliability is Moderate</td>
</tr>
<tr>
<td>If Alpha &lt; 0.50</td>
<td>Reliability is Low</td>
</tr>
</tbody>
</table>

Source: Nazaruddin, Ietje and Agus Tri Basuki (2017)

3. Descriptive Statistics Test

Descriptive Statistics Analysis Test gives the general picture of data in form of table. There is mean and data distribution such as deviation standard,
minimum, maximum, and range (Ghozali, 2011). Descriptive statistical analysis is used to analyze data by way of describing the data collected without intention to draw conclusions that apply to the public (Sugiyono, 2010).

The descriptive statistical test consists of minimum value, maximum value, mean value, and standard deviation. The minimum value is used to determine the smallest value of the data, while the maximum value serves to know the largest value of the data. The mean value is used to find the average value of the data. Standard deviation is used to find out the average dispersion of the sample data.

4. Classical Assumption Test

The Classical Assumption Test is used for ensuring that data received are unbiased and valid. This classic assumption test can be used before committing multiple linear testing (Ghozali, 2011). In Classical Assumption Test, tests are done by Normality Test, Multicolinearity Test, and Heteroskedastisity Test.

a. Normality Test

Normality Test is used for determining the collected data whether it is distributed normally or taken from normal population. Classical method used in this test is Kolmogorov-Smirnov (K-S) Test. If the data used are more than 30 numbers, it can be assumed that the data distributed normally (Nazaruddin & Basuki, 2017). Other than that, if sig value > 0.05 it can be
assumed that the data distributed normally, and in the reverse if the sig value < 0.05, it means that the data are not distributed normally.

b. Multicollinearity Test

Multicollinearity Test is used to ascertain whether there is a correlation between the independent variables in the regression model. This test is for the research with more than one independent variable. Multicollinearity Test can be found by analyzing the Variance-Inflation Factor (VIF) value. A regression model indicates free from multicollinearity if the Tolerance value > 0.10 or VIF value < 10.

c. Heteroskedasticity Test

Heteroskedasticity Test is used to find out the variance dissimilarity from the residual for researching all regression models. Heteroskedasticity Test is used to discover the deviation from classical assumption conditions in regression model, where in regression model, Heteroskedasticity should be fulfilled. Heteroskedasticity Test is undertaken with Glejser Test. In this test, the absolute residual value from the dependent variables is regressed (Nazarudin & Basuki, 2017). Regression model is free from heteroskedasticity when the sig value > 0.05.

5. Hypothesis Test and Data

a. Multiple Linear Regression Test

Multiple Linear Regression Test attempts to model the relationship between two or more explanatory variables and a response variable by fitting a linear equation to observed data. Every value of the independent
variable X is associated with a value of the dependent variable Y. For this research, the Formula as follows:

\[ P = \alpha + \beta_1.PU + \beta_2.PE + \beta_3.PS + \beta_4.SP + \beta_5.RT + \beta_6.EX + e \]

Explanation:
- \( P \): The Interest of Individual Taxpayers in Using E-Filing
- \( \alpha \): Constants
- \( \beta_1, \beta_n \): Regression Coefficient
- \( PU \): Perceived Usefulness
- \( PE \): Perceived Ease to Use
- \( PS \): Perceived Satisfaction
- \( SP \): Security & Privacy
- \( RT \): Readiness Technology Taxpayer’s Information
- \( EX \): Experience
- \( e \): Error

b. F-Test

F-Test is a test tool used to determine whether the effect of independent variables has influence on variables dependent. F-Test is performed using the test significance. Significance value is \( \alpha = 0.05 \) or 5%. If the value of sig < 0.05 it can be concluded that dependent and independent variables influence simultaneously.

c. T-Test

The T-Test is a test instrument used to test how far the influence of independent variables to the dependent variable partially. T-Test has significance value \( \alpha = 0.05 \) or 5%. The terms are in acceptance of hypothesis, such as:

- If the value of sig < alpha (0.05) and has the same direction with the hypothesis, the hypothesis is supported.
If the value of sig > alpha (0.05) and does not have the same direction with hypothesis, the hypothesis is not supported.

d. Coefficient of Determination (adjusted $R^2$)

This analysis test is a test carried out to measure the extent to which the ability of the model to explain variations in the dependent variable. Where in this study, the test of the coefficient of determination analysis aims to know the percentage of influence of Perceived of Usefulness, Perceived Ease to Use, Perceived of Satisfaction, Security & Privacy, Readiness Technology Taxpayer’s Information, and Experience. The Coefficient of Determination can be seen from the adjusted value of $R^2$. If the value adjusted $R^2$ is close to the value, it means that the independent variable has influence on dependent variable. However, if the value of adjusted $R^2$ is closer to 0 then the independent variable does not affect the variable dependent.