

# The Effects of Perceived Ease of Use, Perceived Usefulness, and Computer Self-Efficacy on *e-Nofa* Application User Satisfaction

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**Abstract.** This research aims to find out the effect of Perceived Ease of Use, the effect of Perceived Usefulness, and the Effect of Self-Efficacy on taxable entrepreneur for VAT purposes satisfaction in using *e-Nofa*. The Technology Acceptance Model (TAM) is a tool that can be used to forecast satisfaction. This research is used to determine the satisfaction of users of information systems in (Mandatory Environment). The number of samples is 100 respondents. This research method uses a questionnaire as data collection, and multiple linear regression analysis is used as an analytical technique. Then the results of this study are variables of Perceived Ease of Use, Perceived Usefulness, Computer Self-Efficacy significantly affect the satisfaction of Taxable Entrepreneur for VAT Purposes in the Jakarta area in using *e-Nofa*.

## 1 Introduction

As a result of information technology, governments must adapt to new developments [1, 2]; Indonesia is no exception. Individuals, businesses, and governments all operate differently due to Information and Communication Technology (ICT). *e-Government* is a term that refers to the use of information and communication technologies in government [3–5]. According to Alawneh et al. (2013), e-Government is a technique for governments to operate the most innovative information and communication system services, mainly web-based internet applications. The Directorate General of Taxes (DGT), a work unit of the Republic of Indonesia's Ministry of Finance, is one of the agents that has begun to build an e-Government [7–9]. e-Government at DGT is carried out as a form of Tax Reform. Since 2002, the DGT has launched a program of changes or reforms in tax administration, known as modernization. Tax modernization is a manifestation or part of tax reform [9, 10]. According to Sari (2013), tax modernization is defined as the use of new tax facilities and infrastructure by utilizing the development of science and technology. DGT seeks to simplify tax systems and procedures by utilizing information technology so that taxable entrepreneur for vat purposes can more easily carry out tax obligations [12]. The goals of the reform to be achieved are to increase voluntary compliance with *Taxable Entrepreneur for VAT Purposes*, increase public trust, and increase the productivity and integrity of the tax apparatus [13].

Based on the DGT Performance Report 2007, business process improvements are carried out through the use of information and communication technology (ICT) with the opening of *e-filling* facilities (online SPT submission via the internet), *e-payment* (state revenue module), and *e-registration* (registration of Tax Identification Number online via the internet) [13]. The DGT's development in improving business processes, based on the DGT Performance Report 2015, has expanded the functionality of the DGT website, one of which is the addition of a service feature on the DGT website, namely *e-billing*. In 2013, the Directorate General of Taxes restructured the administration of Value Added Tax (VAT). They increased the *e-SPT* base, validated tax invoices to prevent the issuing of false tax invoices, segmented Taxable Entrepreneurs (Taxable Entrepreneur for VAT Purposes), and launched the Pilot Project *e-Faktur* [14]. The TAXABLE ENTREPRENEUR FOR VAT PURPOSES no longer assigns tax invoice numbers. Rather than that, it is defined by the Directorate General of Taxes' numbering system. This numbering system is implemented through the *e-Faktur* application, which then proposes an application for an electronic certificate as evidence that the Taxable Entrepreneur (Taxable Entrepreneur for VAT Purposes) has been approved by the Directorate General of Taxes (DGT). The Taxable Entrepreneur (Taxable Entrepreneur for VAT Purposes) will receive an electronic tax invoice number, or *e-Nofa* [15–19]. The Directorate General of Taxes optimizes the registration and numbering of tax invoices with the *e-Faktur* program. The government is revamping the

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Value Added Tax sector via the *e-Faktur* program to avoid tax reporting fraud that could be detrimental to the state [20, 21].

The Taxable Entrepreneur's initial numbering of tax invoices was based on the Directorate General of Taxes regulation PER-24/PJ/2012 concerning the Shape, Size, Procedure for Filling in Information, Notification Procedures for Making, Correction, or Replacement Procedures, and Procedures for Cancellation of Tax Invoices. This regulation has been replaced by *e-NoFa* based on KEP-136/PJ/2014 concerning the Taxable Entrepreneur for VAT Purposes required to create Electronic Tax Invoices. Based on these problems, the DGT needs to pay attention to the satisfaction of Taxable Entrepreneur for VAT Purposes in using the electronic tax invoice numbering facility because of the mandatory use of *e-NoFa* (Mandatory Environment) so that there is no other channel for numbering tax invoices. According to [22], customer satisfaction is essential in retaining customers. [23] views e-Satisfaction as a user's overall assessment of their online experience over a certain period. To provide the satisfaction of customers, demands and requirements must be observed. [22] state that the reality of customer demands, requirements and expectations change over time, leading to the need for continuous monitoring of customer satisfaction.

## 1.1 Objectives

According to the identified issues, the following study objectives have been established:

- a. Determine the relationship between Perceived Ease of Use and Taxable Entrepreneur for VAT Purposes satisfaction with *e-NoFa*.
- b. Determine the relationship between Perceived Usefulness and Taxable Entrepreneur for VAT Purposes satisfaction with *e-NoFa*.
- c. Determine the relationship between self-confidence in computer use (computer self-efficacy) and Taxable Entrepreneur for VAT Purposes satisfaction with *e-NoFa*.

## 2 Literature Review

The Technology Acceptance Model can be used to assess the satisfaction of *e-NoFa* service customers (TAM). The intention to use the system is estimated using TAM. According to [24], TAM is a predictor of satisfaction. In the literature on information systems, it is known that ease of use affects customer satisfaction. According to [22], usability and design are critical components of human-computer interaction because they influence user pleasure and task performance when using computers. [25] focused on adopting and using information systems as the primary metric of success. However, in companies where most systems are mandated, intention to use does not capture the complete picture of how users feel about operating the system. Hence, user satisfaction has been proposed as a more accurate measure of success utilizing the required system [25]. Given the importance of user happiness in

*e-NoFa* use, the researchers sought to determine the effect of Perceived Ease of Use, Perceived Usefulness, and Computer Self-Efficacy on Taxable Entrepreneur for VAT Purposes satisfaction when using *e-NoFa*. The independent factors in this study include perceived ease of use, perceived usefulness, and computer self-efficacy. These variables all affect the dependent variable, Taxable Entrepreneur for VAT Purposes satisfaction with *e-NoFa*. The author's research hypotheses are as follows:

- a. Effect of Perceived Ease of Use on Taxable Entrepreneur for VAT Purposes satisfaction using *e-NoFa*

According to [26] and [27] Perceived Ease of Use is how a person believes that utilizing a particular system will be effortless. According to [28], an Perceived Ease of Use can satisfy user demands. If the user feels the ease of using the system is high, the user will display a high level of satisfaction with the system. The ease of use in question is a simple visual display that is easy to operate and fast. The hypotheses that can be formulated are:

H<sub>1</sub>: Perceived Ease of Use has a significant effect on Taxable Entrepreneur for VAT Purposes (PKP) satisfaction in the use of *e-NoFa*.

- b. Effect of Perceived Usefulness on Taxable Entrepreneur for VAT Purposes satisfaction using *e-NoFa*

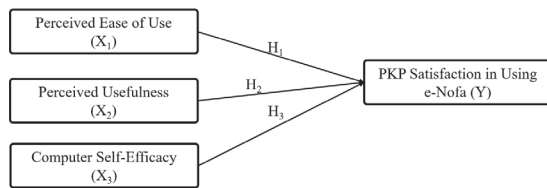
Perceived Usefulness is the degree to which an individual believes that utilizing technology will improve his or her work performance [29–31]. According to [32] research, perceived usefulness significantly contributes to satisfaction. In addition to the research from [22] and [23] perceived usefulness has a positive influence on satisfaction. In this study, perceived usefulness can be defined as how much usefulness or benefits *e-NoFa* is for Taxable Entrepreneur for VAT Purposes. Therefore, the amount of usefulness obtained will affect the satisfaction of Taxable Entrepreneur for VAT Purposes in using *e-NoFa*. The hypotheses that can be formulated are:

H<sub>2</sub>: Perception of Usefulness has a significant effect on Taxable Entrepreneur for VAT Purposes (PKP) satisfaction in using *e-NoFa*.

- c. Effect of Computer Self-Efficacy on Taxable Entrepreneur for VAT Purposes (PKP) satisfaction using *e-NoFa*

[33] extended the concept of self-confidence to various fields, including mathematics, athletics, and computing. Adapted from the general notion of computer self-confidence, Computer Self Efficacy leads an individual's examination of his or her competence to operate a computer [34–36]. We will examine the effect of self-confidence in computer use on satisfaction in this study. The hypotheses that can be formulated are:

H<sub>3</sub>: Computer Self-Efficacy Has Significant Influence on Taxable Entrepreneur for VAT Purposes (PKP) satisfaction in Using *E-NoFa*.



**Fig. 1** Conceptual Framework

### 3 Methods

This study takes a quantitative method. According to [37], a quantitative method emphasizes using numbers, beginning with data collection, data interpretation, and the development of findings. A quantitative method is one in which an explanation is classified, observed, and quantified and in which a causal relationship is established. Because the data in this research is quantitative, the data analysis approach used is a statistical test. The researchers used instrument testing (validity and reliability tests) to determine the questionnaire's reliability. As defined by [38], the validity test is used to determine the validity or reliability of a questionnaire. A questionnaire is deemed valid if the questions on it can provide information about the subject being measured. According to [38], dependability is a term that refers to an instrument used to assess the validity of a questionnaire that entails a variable or constructs. A questionnaire is dependable or trustworthy if a respondent's response to a statement is constant or stable across time. The goal of designing a reliable measure is to reduce the influence of irrelevant variables. This study uses a multiple linear regression model. Multiple linear regression was conducted to test and measure the relationship of the dependent variable with the test variable and other controlling variables. A formality and classical assumption test must be performed, consisting of a multicollinearity test, a heteroscedasticity test, and an autocorrelation test to ensure the model is valid. Then the hypothesis test was also carried out, which included the *t-test*, and the coefficient of determination test. Data analysis will be carried out with the help of the SPSS 21 application program. The regression equation used is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

**Note:**

Y = Satisfaction using e-Nofa

$\alpha$  = Constant

$\beta_1, \beta_2, \beta_3$  = Regression coefficient

X1 = Perception of Ease

X2 = Usage Perception

X3 = Perception of Self-Confidence in Using Computer

e = Error

### 4 Data Collection

This study used a sample of 100 respondents. Data collection techniques were done by using a questionnaire. According to [39], a questionnaire is a

data-gathering technique in which respondents are asked to respond to a series of questions or reported data. Researchers chose to distribute online questionnaires to TAXABLE ENTREPRENEUR FOR VAT PURPOSES respondents in the Jakarta area. This questionnaire uses closed questions. Based on [40], closed questions are types whose possible answers have been determined in advance, and respondents are not allowed to provide other answers. The questionnaire aims to find complete information about the effect of Perceived Ease of Use, Perceived Usefulness, Computer self-efficacy on TAXABLE ENTREPRENEUR FOR VAT PURPOSES e-satisfaction in e-Nofa. The empirical nature of research demands that every view or abstract idea should be strictly limited so that it can be observed and measured. The operational definition of each variable is as follows:

- a. Perception of Ease (X<sub>1</sub>)  
 According to Davis in [41], perception of ease of use is defined as how a person believes that using technology will be free from effort. The following indicators are used to measure perceived ease according to Davis (1989) in [41]: 1) Easy to learn, 2) Easy to arrange, 3) Flexible.
- b. Perception of Usefulness (X<sub>2</sub>)  
 According to Davis in [41], perception of usefulness is the belief that using technology will improve work performance. The following indicators are used to measure perceived usefulness according to Davis (1989) in [41]: 1) Improve performance, 2) Increase effectiveness, 3) Make work easier, 4) Completing work faster.
- c. Confidence in Computer Use (X<sub>3</sub>)  
 Self-Confidence in Computer Use according to [33] explains that self-confidence in computer use (computer self-efficacy) refers to people's judgments about their ability to use computer systems successfully. The following indicators are used to measure self-confidence in computer use according to [32]: 1) Ability to face difficulties, 2) Convenience over one's abilities, 3) Convenience of using the system if taught by others, 4) Convenience of using the system if there are instructions online.
- d. Taxable Entrepreneur for VAT Purposes (PKP) Satisfaction in Using e-Nofa (Y)  
 His views e-satisfaction as users' overall assessment of their online experience over a certain period. E-satisfaction, in this case, measures the degree to which users are satisfied or dissatisfied and happy or not with online services. The following indicators are used to measure satisfaction according to [23]: 1) Customer satisfaction, 2) Content and features, 3) Service satisfaction.

## 5 Results and Discussion

The validity test is used to determine the validity [38]. A questionnaire is deemed legitimate if the questions on it can reveal information about what the questionnaire will estimate [38]. The sample is 100 respondents, so the degrees of freedom ( $df$ ) are  $n-k$  or  $100-3 = 97$  ( $n$  is the total respondents and  $k$  is the total independent variable), so the  $r$  table is 0.198. The results of the validity test can be seen in Table 1. Table 1  $r_{\text{calculates}}$  each instrument greater than 0.198, the conclusion is that each instrument is valid.

**Table 1.** Validity Test Result

| Variable                                                                       | Indicator | Correlation Coefficient |
|--------------------------------------------------------------------------------|-----------|-------------------------|
| Perceived Ease of Use ( $X_1$ )                                                | $X_{1.1}$ | 0,928                   |
|                                                                                | $X_{1.2}$ | 0,92                    |
|                                                                                | $X_{1.3}$ | 0,81                    |
| Perceived Usefulness ( $X_2$ )                                                 | $X_{2.1}$ | 0,862                   |
|                                                                                | $X_{2.2}$ | 0,835                   |
|                                                                                | $X_{2.3}$ | 0,863                   |
|                                                                                | $X_{2.4}$ | 0,871                   |
| Computer Self-Efficacy ( $X_3$ )                                               | $X_{3.1}$ | 0,887                   |
|                                                                                | $X_{3.2}$ | 0,866                   |
|                                                                                | $X_{3.3}$ | 0,835                   |
|                                                                                | $X_{3.4}$ | 0,794                   |
| TAXABLE ENTREPRENEUR FOR VAT PURPOSES satisfaction using <i>e-Nofa</i> ( $Y$ ) | $Y_1$     | 0,89                    |
|                                                                                | $Y_2$     | 0,862                   |
|                                                                                | $Y_3$     | 0,866                   |

The reliability test is used to determine the consistency and stability, which serves as an indicator of a variable or construct [38]. A questionnaire is loyal or dependable if an individual's response to a statement is consistent or steady throughout time [38]. If the instrument produces a Cronbach's Alpha value greater than 0.70, it is dependable [38]. Table 2 contains the reliability test findings. Cronbach's alpha values for each variable are more significant than 0.70, indicating that the questionnaire statements are reliable for use in this study.

**Table 2.** Reliability Test Result

| Variable                                                                       | Cronbach's Alpha |
|--------------------------------------------------------------------------------|------------------|
| Perceived Ease of Use ( $X_1$ )                                                | 0,854            |
| Perceived Usefulness ( $X_2$ )                                                 | 0,879            |
| Computer Self-Efficacy ( $X_3$ )                                               | 0,866            |
| TAXABLE ENTREPRENEUR FOR VAT PURPOSES satisfaction using <i>e-Nofa</i> ( $Y$ ) | 0,843            |

Classical assumption tests provide reassurance that regression equations obtained have accuracy in unusual and consistent estimation. Classical assumption tests include normality tests, multicollinearity tests, and heteroskedasticity tests [42, 43]. The normality test is used to determine the distribution of confounding or residual factors [38]. The Kolmogorov-Smirnov test is used to determine the normality of data. Residual is said to be normal distribution when Asymp. Sig (2-tailed) is

more significant than 0.05 [38]. The results of the normality test can be seen in Table 3. Based on the normality test results, it can be concluded that the data is the normal distribution.

**Table 3.** Normality Test Result

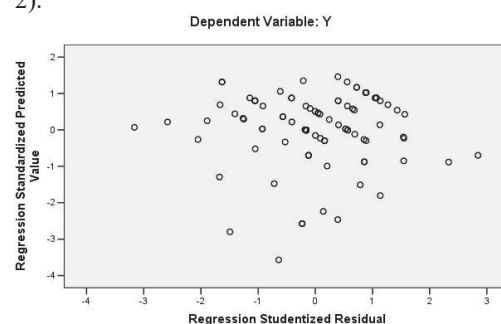
| Information          | Unstandardized Residual |
|----------------------|-------------------------|
| N                    | 100                     |
| Kolmogorov Smirnov Z | 1,216                   |
| Asymp.Sig (2-tailed) | 0,104                   |

The multicollinearity test determines whether or not regression models discover a relationship between independent variables [38]. If the tolerance value is 0.10 or the VIF value is 10, this is a commonly used indicator of multicollinearity [38]. The results of the multicollinearity test can be seen in Table 4. Table 4 shows the tolerance value of each independent variable above 0.10 and the VIF value below 10; the conclusion is that there is no multicollinearity in each variable.

**Table 4.** Multicollinearity Test Result

| Variable                         | Tolerance | VIF   |
|----------------------------------|-----------|-------|
| Perceived Ease of Use ( $X_1$ )  | 0,431     | 2,318 |
| Perceived Usefulness ( $X_2$ )   | 0,351     | 2,846 |
| Computer Self-Efficacy ( $X_3$ ) | 0,357     | 2,803 |

The heteroscedasticity test looks at the results on a scatterplot diagram, which spreads and does not form a specific pattern. The study results obtained that the spread did not form a specific pattern, so it can be concluded that the residue has homogeneous variance (constant) or no symptoms of heteroscedasticity (Figure 2).



**Fig. 2.** Heteroscedasticity Test Result

Regression equations from the results of the analysis in Table 5 can be formulated as follows:

$$\begin{aligned}
 Y &= \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \\
 &= 3,268 + 0,221X_1 + 0,171X_2 + 0,223X_3 + e
 \end{aligned}$$



**Table 5.** Multiple Linear Regression Test Results

| Variable                                 | Unstandardized Coefficients |            |
|------------------------------------------|-----------------------------|------------|
|                                          | B                           | Std. Error |
| (Constant)                               | 3,2680                      | 0,845      |
| Perceived Ease of Use (X <sub>1</sub> )  | 0,221                       | 0,087      |
| Perceived Usefulness (X <sub>2</sub> )   | 0,171                       | 0,082      |
| Computer Self-Efficacy (X <sub>3</sub> ) | 0,223                       | 0,08       |

Based on the above equation, it can be interpreted as follows:

- TAXABLE ENTREPRENEUR FOR VAT PURPOSES satisfaction in the use of *e-Nofo* will increase by 0.221 units for each additional unit of X<sub>1</sub>. So, if X<sub>1</sub> increases by 1 unit, then the TAXABLE ENTREPRENEUR FOR VAT PURPOSES Satisfaction in the use of *e-Nofo* will increase by 0.221 units assuming the other variables are considered constant.
- TAXABLE ENTREPRENEUR FOR VAT PURPOSES Satisfaction in the use of *e-Nofo* will increase by 0.171 units for each additional unit of X<sub>2</sub>. If X<sub>2</sub> increases by 1 unit, then TAXABLE ENTREPRENEUR FOR VAT PURPOSES Satisfaction in Using *e-Nofo* will increase by 0.171 units assuming other variables considered constant.
- TAXABLE ENTREPRENEUR FOR VAT PURPOSES Satisfaction in Using *e-Nofo* will increase by 0.223 units for each additional unit of X<sub>3</sub>. If X<sub>3</sub> increases by 1 unit, then Satisfaction in Using *e-Nofo* will increase by 0.223 units, assuming that the others are held constant.
- Based on Table 5, the most significant Unstandardized Coefficients value is the X<sub>3</sub> variable, 0.223; this shows that the most influential variable on TAXABLE ENTREPRENEUR FOR VAT PURPOSES satisfaction in using *e-Nofo* is Variable X<sub>3</sub>, namely Computer Self-Efficacy.

The coefficient of determination ( $R^2$ ) is used to determine the contribution of the independent variables, namely Perceived Ease of Use (X<sub>1</sub>), Perceived Usefulness (X<sub>2</sub>), and Computer Self-Efficacy (X<sub>3</sub>) on the dependent variable, namely Taxable Entrepreneur for VAT Purposes satisfaction in Using *e-Nofo*. The results of the  $R^2$  value can be seen in Table 6 below.

**Table 6.** The Result of The Coefficient of Determination

| R     | R Square | Adjusted R Square |
|-------|----------|-------------------|
| 0,744 | 0,553    | 0,539             |

The coefficient of determination is used to calculate the magnitude of the influence or contribution of the independent variable to the dependent variable. Based on Table 6,  $R^2$  (Coefficient of Determination) results are 0.539. This means that 53.9% of the Taxable Entrepreneur for VAT Purposes Satisfaction variable in the use of *e-Nofo* will be influenced by the independent

variables, namely Perceived Ease of Use (X<sub>1</sub>), Perceived Usefulness (X<sub>2</sub>), and Computer Self-Efficacy (X<sub>3</sub>). In contrast, the remaining 46.1% of the variables of TAXABLE ENTREPRENEUR FOR VAT PURPOSES satisfaction in the use of *e-Nofo* will be influenced by other variables not discussed in this study. In addition to the coefficient of determination, there is also a correlation coefficient that shows the magnitude of the relationship between the independent variables, namely Perception of Ease, Perception of Usefulness, and Self-Confidence in Using Computers with the variable Satisfaction of TAXABLE ENTREPRENEUR FOR VAT PURPOSES in Using *e-Nofo*, the R-value (correlation coefficient) is 0.744, this correlation value shows that the relationship between the independent variables, namely Perceived Ease of Use (X<sub>1</sub>), Perceived Usefulness (X<sub>2</sub>), and Computer Self-Efficacy (X<sub>3</sub>) with *Taxable Entrepreneur for VAT Purposes* Satisfaction in Using *e-Nofo* is included in the strong category because it is in the range of 0.6 - 0.8.

The t-test was used to determine that each independent variable partially had a significant or no effect on the dependent variable. If t count > t table or -t count < -t table, then the result is significant and means H<sub>0</sub> is rejected and H<sub>1</sub> is accepted. Meanwhile, if t count < t table or -t count > -t table, the result is not significant and means H<sub>0</sub> is accepted, and H<sub>1</sub> is rejected. The results of the t-test can be seen in Table 7.

**Table 7.** Result of T-test

| Variable       | t     | Sig.  | Information |
|----------------|-------|-------|-------------|
| (Constant)     | 3.865 | 0.000 |             |
| X <sub>1</sub> | 2.531 | 0.013 | Significant |
| X <sub>2</sub> | 2.073 | 0.041 | Significant |
| X <sub>3</sub> | 2.799 | 0.006 | Significant |

Based on the results obtained in Table 7 above, the hypothesis testing of each variable is as follows:

- Partial test of Perceived Ease of Use (X<sub>1</sub>) on Taxable Entrepreneur for VAT Purposes satisfaction in using *e-Nofo* (Y)  
 The t-test indicates a t-count of 2.531 between Perceived Ease of Use (X<sub>1</sub>) and the TAXABLE ENTREPRENEUR FOR VAT PURPOSES satisfaction measure in the Use of *e-Nofo* (Y). Meanwhile, the t table is 1.985  $\alpha = 0.05$ ; db residual = 96). Due to the fact that t arithmetic > t table is 2.531 > 1.985, or sig t value (0.013) = 0.05, the influence of Perceived Ease of Use (X<sub>1</sub>) on Taxable Entrepreneur for VAT Purposes Satisfaction with *e-Nofo* Use (Y) is significant. This means that H<sub>0</sub> is rejected and H<sub>1</sub> is accepted, implying that Perceived Ease of Use has a significant effect on Taxable Entrepreneur for VAT Purposes Satisfaction in the Use of *e-Nofo*.
- Partial Test of Perceived Usefulness (X<sub>2</sub>) on Taxable Entrepreneur for VAT Purposes Satisfaction in Using *e-Nofo* (Y)  
 The t-test indicates a t-count of 2.073 between Perceived Usefulness (X<sub>2</sub>) and the Taxable

Entrepreneur for VAT Purposes satisfaction variable in the Use of *e-Nofa* (Y). Meanwhile, the t table is 1.985 ( $\alpha = 0.05$ ; db residual = 96). Because  $t_{\text{arithmetic}} > t_{\text{table}}$  is  $2.073 > 1.985$ , or sig t value  $(0.041) = 0.05$ , the effect of Perceived Usefulness ( $X_2$ ) on Taxable Entrepreneur for VAT Purposes Satisfaction in the Use of *e-Nofa* is significant at 5% alpha. This suggests that  $H_0$  is rejected and  $H_1$  is accepted, implying that Perceived Usefulness has a considerable effect on Taxable Entrepreneur for VAT Purposes Satisfaction in the Use of *e-Nofa*.

c. Partial Test of Computer Self-Efficacy ( $X_3$ ) on Taxable Entrepreneur for VAT Purposes Satisfaction in Using *e-Nofa* (Y)

The t-test between Computer Self-Efficacy ( $X_3$ ) and Taxable Entrepreneur for VAT Purposes Satisfaction with *e-Nofa* Use (Y) reveals a t-count of 2.799. While the t table is 1.985 ( $\alpha = 0.05$ ; db residual = 96). Because  $t_{\text{arithmetic}} > t_{\text{table}}$  is  $2.799 > 1.985$  or sig t value  $(0.006) = 0.05$ , the effect of Computer Self-Efficacy ( $X_3$ ) on Taxable Entrepreneur for VAT Purposes Satisfaction When Using *e-Nofa* is statistically significant at the 5% level. This means that  $H_0$  is rejected and  $H_1$  is approved, implying that Computer Self-Efficacy has a major effect on Taxable Entrepreneur for VAT Purposes Satisfaction When Using *e-Nofa*.

Perceptions of e-ease Faktur's use influence perceptions of its usefulness and subsequently increase taxpayers' desire to utilize the system. Taxpayers see the simplicity of using *e-Faktur* respond positively and favor the *e-Faktur* system, which encourages taxpayers' intention to use the e-Invoice system, increasing Value-Added-Tax income. The evaluation findings of Taxpayers who have tested or used *e-Faktur* indicate that the system is straightforward and uncomplicated because they are already familiar with its operation. After learning how to utilize the e-Invoice system, taxpayers perceive its simplicity. Moreover, e-Invoice technology is deemed beneficial for assisting taxpayers with tax reporting. Self-confidence in computers is an external variable that displays individual characteristics (traits) that can affect the utilization of e-Invoicing. If people have self-confidence in using computers, it can boost their enjoyment of using *e-Nofa*. Self-confidence in computers is an external variable that displays individual characteristics (traits) that can affect the utilization of *e-Faktur*. If people have self-confidence in using computers, it can boost their enjoyment of using *e-Nofa*. The findings are in line with the results of [44, 45, 46] research, which states that computer self-efficacy can affect satisfaction with a system or application.

## 6 Conclusion

ICT affects how individuals, businesses, and governments work. E-Government is a way for governments to operate web-based internet applications. The Directorate General of Taxes (DGT) of the Ministry of Finance is building an e-Government. DGT uses IT

to simplify tax systems and procedures so that Taxable Entrepreneur for VAT Purposes can fulfill tax obligations. These changes aim to encourage Taxable Entrepreneur for VAT Purposes compliance, public trust, and the productivity and integrity of the tax apparatus. *E-Faktur*, as an e-Government product from DGT, helps validate tax invoices to prevent fake invoices, categorizes Taxable Entrepreneurs (Taxable Entrepreneur for VAT Purposes) and launches the *e-Faktur* Pilot Project. The existence of *e-Faktur* requires DGT to provide the numbering of Tax Invoices electronically as well. To support this, DGT has launched *e-Nofa* as a platform that taxpayers can use to obtain a Tax Invoice number electronically. Based on the results of this study, satisfaction with the *e-Nofa* electronic service system is influenced by Perceived Ease of Use, Perceived Usefulness, and Computer Self-Efficacy, both partially and simultaneously.

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