

# Evaluasi Sistem E-Filing Direktorat Jenderal Pajak Republik Indonesia dan Pengembangan Desain Interaksi Alternatif Berdasarkan Pendekatan User-Centered Design = Evaluation of E-Filing System of The Tax Directorate General and Development of Alternative Interaction Design Based on a User-Centered Design Approach

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## Abstrak

Implementasi e-Government sudah dilakukan dengan cepat di banyak instansi pemerintah Indonesia, termasuk Direktorat Jenderal Pajak (DJP). DJP telah berhasil menghadirkan lima layanan transaksi daring, salah satunya e-Filing yang dapat memwadahi proses pelaporan atau penyampaian pajak dengan Surat Pemberitahuan (SPT) elektronik secara daring dan real time. Pada dasarnya kehadiran e-Filing mempermudah proses pelaporan pajak. Namun permasalahannya, sampai saat ini masih banyak keluhan dari para pengguna yang merasa kesulitan ketika menggunakan sistem e-Filing. Oleh karena itu, perlu dilakukan evaluasi yang berfokus pada kegunaan (usability) sistem serta pengukuran pengalaman pengguna (UX). Tujuannya agar dapat dilakukan upaya perumusan kebutuhan peningkatan kualitas sistem secara formal, khususnya terkait hal-hal yang berfokus pada pengembangan desain interaksi yang tepat, sesuai dengan kebutuhan pengguna. Pendekatan mixed-methods digunakan dalam penelitian ini. Penyebaran kuesioner yang berisi instrumen hasil adaptasi User Experience Questionnaire (UEQ) dan pertanyaan terbuka terkait keluhan/permasalahan pengguna, analisis sistem saat ini, serta wawancara kontekstual dan pengerjaan skenario, dilakukan dalam tahap evaluasi awal, sebagai upaya penentuan kebutuhan perbaikan sistem e-Filing. Melalui evaluasi awal, diperoleh kategori normal untuk pengukuran UX dengan 280 responden, yang tentunya memiliki peluang peningkatan untuk mencapai kategori positif. Diperoleh pula nilai success rate untuk pengukuran usability dengan 15 narasumber yaitu 66%. Penelitian ini mengungkap 13 rumusan usulan solusi sebagai kebutuhan pengembangan dan peningkatan kualitas sistem e-Filing, yang kemudian dirancang menggunakan pendekatan User-Centered Design menjadi suatu desain alternatif. Desain alternatif menyajikan usulan rancangan antarmuka baru sistem e-Filing, dalam bentuk high fidelity prototype. Desain alternatif diuji melalui usability testing dan pengisian UEQ oleh 15 partisipan tes. Melalui pengujian, diperoleh kategori positif untuk pengukuran UX dan nilai success rate untuk pengukuran usability yaitu 96%. Meskipun dari hasil pengujian diperoleh nilai yang sudah baik, namun tetap diperlukan kajian dan validasi lebih lanjut dengan berbagai pihak yang berkepentingan, terkait kelayakan implementasi dari desain alternatif yang diusulkan.

.....The implementation of e-Government has been promptly achieved in many of Indonesian government institutions, including the Directorate General of Taxes (DGT). DGT has successfully introduced five online transactional services; one of them is e-Filing system which is to facilitate the reporting or filing process of an annual tax return using online system and in real time. Essentially, e-Filing is designed to ease taxpayers to file their individual or corporate annual tax return. However in practice, many of taxpayers find e-Filing not user-friendly. Thus, this mix-method study was intended to carry out an evaluation on its system usability and a measurement on user experience (UX). This was intended to formally determine the need of improving the system quality, especially to develop a proper interaction design with attention to the needs of

users. To determine the need of e-Filing system improvement, distribution of questionnaires containing adapted User Experience Questionnaire (UEQ) instrument and open questions related to user complaint/concern, current system analysis, and contextual interviews were conducted in the initial evaluation phase. The result of UX evaluation with 280 respondents in the initial evaluation phase was categorized as normal which certainly had the potential to be improved to achieve positive category. As for the usability testing result with 15 interviewees, it had 66% of success rate. This study revealed 13 proposed solutions as the needs to develop and improve the quality of e-Filing system which then designed using User-Center Design approach as an alternative design. The alternative design of e-Filing system proposed a new interface design in the form of high fidelity prototype. It was examined by employing usability testing which involved 15 participants to complete the UEQ. The result of UX evaluation of the alternative design was indicated in positive category and the result of usability test revealed that it had 96% of success rate. Despite the fact that the results of both evaluations are satisfying, further study and validation on the feasibility of the implementation of the proposed alternative design involving various stakeholders are still required.