

## Analisis Penerapan E-Tax Court Ditinjau dari Teori Technology Acceptance Model (TAM) = Analysis of E-Tax Court Implementation in the View of Technology Acceptance Model (TAM) Theory

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### Abstrak

Dalam rangka mensimplifikasi proses administrasi dokumen sengketa pajak, sehingga dapat mewujudkan peradilan berdasarkan asas cepat, sederhana, dan berbiaya ringan, Pengadilan Pajak meluncurkan aplikasi e-Tax Court. Peluncuran aplikasi ini merupakan bagian dari penerapan e-government yang dilakukan oleh pemerintah untuk meningkatkan pelayanan kepada publik. E-Tax Court mereformasi proses administrasi dokumen sengketa manual menjadi elektronik. Akan tetapi, penerapan e-government di Indonesia kerap kali mengalami kendala seperti server, desain aplikasi yang kurang dapat diterima masyarakat, dan penggunaan aplikasi yang belum masif. Pasca peluncurannya, e-Tax Court juga dihadapi oleh masalah yang serupa, yaitu masih sedikitnya berkas sengketa yang masuk pasca peluncurannya. Maka dari itu, sebagai kebijakan baru diperlukan analisis dari segi kemudahan teknologi atas penerapan e-Tax Court. Teori yang dipakai sebagai alat analisis dalam penelitian ini adalah teori Technology Acceptance Model (TAM) yang digagas oleh Davis (1989). Terdapat enam konstruk dalam teori TAM, yaitu External Variables, Perceived Usefulness, Perceived Ease of Use, Attitude towards Using, Behavioural Intention to Use, dan Actual System Use, dengan Perceived Usefulness dan Perceived Ease of Use sebagai konstruk utama. Penelitian ini menggunakan pendekatan penelitian kualitatif dengan teknik analisis data kualitatif. Hasil penelitian menunjukkan penggunaan e-Tax Court mampu mempercepat proses administrasi dokumen sengketa pajak. Selain itu, desain dan fitur dari aplikasi e-Tax Court tidak kompleks sehingga, aplikasi e-Tax Court mudah digunakan. Kendala penerapan pasca peluncuran e-Tax Court terjadi karena adanya keraguan dari segi formalitas hukum acara dan keabsahan alat bukti.

.....In order to simplify the tax dispute document administration process, so that justice can be realized based on the principles of fast, simple and low cost, the Indonesian Tax Court launched the e-Tax Court application. The launch of this application is part e-government implementation carried out by the government to improve services for public. E-Tax Court reforms the manual dispute document administration process to become electronic. However, the implementation of e-government in Indonesia often experiences obstacles such as servers, application designs that are less acceptable by public, and the usage of application that is not yet massive. After its launch, the e-Tax Court was also faced with a similar problem, namely that there were still very few dispute files submitted after its launch. Therefore, as a new policy, an analysis is needed in terms of technological convenience regarding the implementation of e-Tax Court. The theory used as an analytical tool in this research is the Technology Acceptance Model (TAM) theory which was initiated by Davis (1989). There are six constructs in TAM theory, namely External Variables, Perceived Usefulness, Perceived Ease of Use, Attitude towards Using, Behavioral Intention to Use, and Actual System Use, with Perceived Usefulness and Perceived Ease of Use as the main constructs. This research uses a qualitative research approach with qualitative data analysis techniques. The research results show that the use of e-Tax Court is able to speed up the tax dispute document administration process. Apart from that, the design and features of the e-Tax Court application are not complex, so the e-Tax Court

application is easy to use. Obstacles in implementation after the launch of e-Tax Court occurred due to doubts regarding the formality of procedural law and the validity of document as evidence.