



جامعة الإسلام في إندونيسيا

Abstract

EVALUATION OF EFFECTIVENESS OF E-FILING TAXATION USING E-GEEF AND IPA: CASE STUDY IN SLEMAN DISTRICT

Based on Presidential Instruction No. 3 of 2003, the Indonesian government continues to strive to improve the quality of e-Government for approximately sixteen years with various changes for the sake of change to form a government that was increasingly literate in technological progress. The Directorate General of Tax continues to make breakthroughs in the e-Government field by creating various innovations in the e-Government field, one of which is the Electronic Filing or e-Filing application used to make the Annual Tax Reporting process easier, shorter, and more efficient. This study aims to evaluate the effectiveness of e-Filing services in Sleman Regency by using the e-Government Services Effectiveness Evaluation Framework (E-GEEF) model. The dimensions in E-GEEF are used as measurement variables to provide the effectiveness value of e-Filing services. In addition, this study also uses the Importance Performance Analysis (IPA) model to assist E-GEEF in measuring the level of effectiveness of attributes based on importance and performance. The level of importance is assessed from the extent to which e-Filing is considered important by the taxpayer. While the level of performance is assessed from the extent of e-Filing performance perceived by taxpayers. The analysis conducted in the Natural Sciences, namely the suitability analysis, is obtained by comparing the performance and interests. Gap analysis, which is obtained by finding the difference in value between performance and interests. And quadrant analysis, which is obtained from categorizing each attribute into four quadrant values. The third analysis aims to find recommendations for improvement of attributes based on the level of priority that most needs improvement so that e-Filing services can work more effectively.

Keywords

Effectiveness, Quality of Service, *e-Government*, Tax, SPT, E-Filing, E-GEEF, IPA.