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Acceptance of e-Tax Service System: A Confirmatory Factor Analysis

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Abstract:
The purpose of this research is to predict the tax payer behavioral intention of using the e-SPT through the application of Technology Acceptance Model (TAM).
This research used survey method to collect primary data from the population of tax payer in the city of Manado and Bitung with 156 respondents while using judgement sampling method.
The data analysis is using Structural Equation Modeling (SEM) that consists of two steps; the measurement model and structural model. The focus of this research is on the first step of SEM modeling, which is the measurement model by using the Confirmatory Factor Analysis (CFA). The purpose of this analysis is to test the validity and reliability from the indicator of the construct or latent variable researched, thus, we will obtain the fit construct or latent variable before proceeding to the next step of SEM which is the structural model.
Based on the confirmatory factor analysis (CFA), we obtained the validity test result, convergent validity, and reliability test result, construct reliability and variance extracted, from the indicator of construct or latent variable which are perceived usefulness, perceived ease of use, Attitude toward the Use e-SPT, and Behavioral Intention to use e-SPT. The reliabilty and validity test result showed that there is no indicator from all the tested latent variable to be excluded for the next step of Structural Equation Modeling (SEM) which is the structural model.

Keywords: *Perceived Usefulness, Perceived Ease of Use, Attitude toward the Use of e-SPT, and Behavioral Intention to Use e-SPT, Structural Equation Modeling (SEM)*

1. Introduction

1.1. Background

Manual filing remains the traditional and most widespread method of submitting individual income tax returns for revenue services, be it in Indonesia or any other country. For several years, many countries have tried to introduce electronic filing systems to improve government operations and reduce costs (Yin-Shu Wang, 2002).

Government around the world are increasingly relying on information and communication technologies to improve the delivery and dissemination of services and information to the public. While the governments have adopted a proactive approach, the success of e-government also depends on the citizen's view of the convenience and usefulness of such services. E-filing of income taxes, for instance, is an e-government service that has been introduce in many countries. It allows taxpayers to file their tax returns electronically to the tax authorities (Azmi et.al., 2012).

Recently, the system of e-filing tax returns has been introduced in Indonesia. Directorate General of Taxation (Direktorat Jenderal Pajak-DJP) as the board appointed by government to collect tax revenue has made tax reformation of tax policy and tax administration system (modernization of tax administration) so potential tax revenue can be collected optimally. But in practices, the state revenue from the tax is still not optimal. This system has been slow in gaining acceptance among taxpayers.

The focus of this study provide input in connection with the modernization of the tax administration on strengthening the tax sector related taxation information system or an electronic tax services such as e-SPT, e-filing, e-invoices and other electronic tax services. One of the tax facilities that will be discussed in this study regarding to the electronic tax services is e-filing. E-filing is one of the most important and advanced e-government services in the country, as it allows taxpayers to conveniently assess and pay their taxes (Azmi et.al., 2012).

Based on the previous description should be investigated regarding the prediction of interest behavior using e-filing related benefits of using perceived usefulness, perceived ease of use, attitude towards e-filing and behavioral intention to use e-filing. The research related to the prediction of interest this behavior is analyzed through modeling Structural Equation Modeling (SEM). In the first stage in the process of research, analysis model used the measurement model through Confirmatory Factor Analysis-CFA.

2. Literature Review

2.1. Confirmatory Factor Analysis (CFA)

Confirmatory Factor Analysis (CFA) is powerful and flexible statistic technique that has become an increasingly popular tool in all area of psychology including educational research. CFA focus on modeling the relationship between manifest (i.e., observed) indicators and underlying latent variables (factors). CFA is a confirmatory technique-it is theory driven. Therefore, the planning of the analysis is driven by the theoretical relationship among the observed and unobserved variables. When a CFA conducted, the researcher uses a hypothesized model to estimate the population covariance matrix that is compared with the observed covariance matrix. Technically, the researcher wants to minimize the difference between the estimated and observed matrices (Schreiber et al., 2006).

CFA and SEM can be used within educational research and other areas of psychology (Gallagher and Brown, 2013). The goals of both CFA and SEM are to identify latent variables using a set of manifest indicators and to the evaluate hypotheses regarding the relationship among the latent variables. CFA is a special case of Structural Equation Modeling (SEM) in which relationship among latent variables are modeled as covariance/correlations rather than as structural relationship (i.e., regressions).

CFA is a measurement model. SEM has two parts: measurement model and a structural model. The measurement model for both CFA and SEM is a multivariate regression model that describes the relationship between a set of observed dependent variables and a set of continuous latent variables, the observes dependent variables are referred to as factor indicators and the continuous latent variables are referred to as factors. The structural model describes three types of relationship in one set of multivariate regression analysis: the relationship among factors, the relationship among observed variables, and the relationship between factor and observed variables that are not factor indicators.

Structural Equation Modeling (SEM) consists of two phases, the measurement model and the structural model. Measurement model aims to obtain constructs or latent variables that fit so it can be used for analysis of the next stage. Hsiu-Fen Lin (2007), the measurement model was estimated using Confirmatory Factor Analysis (CFA) to test the reliability and validity of the measurement model and the structural model were analyzed also to test the structural model fit of the theoretical model TAM. To test the structural model there will be a Goodness of Fit test (GOF).

The factor analysis is a way to search for a variable number of indicators that can maximize the correlation between the indicator variables. Before analyzing the structural model, there will be a test about measurement model to test the validity and reliability of indicators forming the latent constructs or variables to perform confirmatory factor analysis (CFA). Therefore, the focus of this study is the first phase of modeling SEM, which is measurement model that aims to get constructs or latent variables that fit with the test CFA before proceeding to the next stage of modeling SEM, which is the structural model.

2.2. Technology Acceptance Model (TAM)

Theoretical models such as Theory of Reasoned Action (TRA, Ajzen and Fishbein, 1980), the Theory of Planned Behavior (TPB, Ajzen, 1991), and the Technology Acceptance Model (TAM, Davis, 1989; Davis et al; 1989) attempt to explain the relationship between user beliefs, attitudes, intention, and actual system use. Among these theories, TAM was widely used and accepted to explain the relationship between perceptions and technology use (Argawal and Prasad, 1999; Morris and Dillon, 1997). TAM is considerably less general than TRA, designed to apply only to computer usage behavior, but because it incorporates findings accumulated from over a decade of IS research, it may be especially well-suited for modeling computer acceptance Davis et al., 1989).

Davis (1989) first introduced the TAM as a theoretical extension of theory of reasoned action (TRA). The TAM has been validated as a powerful and parsimonious framework to explain the adoption of IT by the users. The TAM postulates that user adoption of a new information system is determined by their intention to use the system, which in turn is determined by their beliefs about the system. The TAM further suggests that two beliefs--perceived usefulness and perceived ease of use—are instrumental in explaining the variance in the users' intention. Perceived usefulness is defined as the extent to which a person believes that using a particular system will enhance his or her performance, while perceived ease of use is defined as the extent to which a person believes that using a particular system will be free of effort. Among the beliefs, perceived ease of use is a hypothesized to be a predictor of perceived usefulness.

TAM is a dominant model for investigating user technology acceptance and has accumulated fairly satisfactory empirical support for its overall explanatory power, and has posited individual causal links across a considerable variety of technologies, users, and organizational context (Hu et al., 1999). Based on the explanation above and the discussion of this research related to the tax information systems or application of electronic tax services, the most accurate theory implementation for this study is the Technology Acceptance Model (TAM).

2.3. Empirical Study on Technology Acceptance Model (TAM)

Previous research using TAM has found that perceived usefulness and perceived ease of use both affect a person's attitude toward using the system, and consistent with TRA, these attitude using the system determine behavioral intentions, which in turn lead to actual system use (Roca et al; 2006). The causal relationship have been validated empirically in many studies of user acceptance (Mathieson, 1991; Taylor and Todd, 1995; Vekantesh and Davis, 1996, 2000; Vekantesh 2000; Moon and Kim, 2001).

TAM has been extended by the addition of other constructs such as computer self-efficacy (Compeau and Higgins, 1995; Wang, Yi-Shun, 2002; Yusoff et al; 2009), subjective norm (Taylor and Tood, 1995; Vekantesh and Davis, 2000; Bhattacherjee, 2000). TAM can be used as a theoritical framework to examine the effect of individual differences (i.e., computer self-efficacy) on users'

acceptance of electronic tax-filing systems through three beliefs—perceived usefulness, perceived ease of use, and perceived credibility (Wang, Yi-Shun, 2002).

Research that has been carried out after 2003 for studying the behavior of taxpayers' interests regarding electronic tax filing, one of them was conducted by Fu et al. (2006). This study focuses on the individual tax payer in Taiwan to integrate the two theories, namely TAM and TPB. The results of the study showed that the taxpayers prefer the benefits of the use of (perceived usefulness) tax filing method. There is another interesting thing found on this study that the effect of perceived ease of use towards behavioral intention is different for the taxpayers who fill out a form reporting manually and electronically.

Research related to the acceptance of the system of e-filing by taxpayers in Malaysia has been observed by Azmi and Bee (2010). This research investigated the key factors on receiving e-filing system among taxpayers with TAM. The proposed model for further observation consists of three constructs which are perceived usefulness, perceived ease of use and perceived risk. The results showed that all latent variables significantly influence the behavioral intention. The construct of perceived risk has a negative correlation with the constructs of perceived usefulness and there is no significant relationship between the constructs of perceived risk and constructs of perceived ease of use. Further research on e-adoption of e-filing by Azmi and Bee (2012) with focusing on the construct of perceived risk found that the perceived risk has a positive relationship with the adoption of e-filing whereas the perceived ease of use does not have a positive relationship with the adoption of e -filing.

Some of the results discussed before regarding the adoption or acceptance of e-filing system by the taxpayers provide the same conclusion. The same result was mainly related to a number of constructs that are often used by researchers to use application that TAM perceived usefulness and perceived ease of use. Acceptance of e-filing system by the taxpayers when connected to the behavior of interest (behavioral intention) prefer the use of perceived usefulness and perceived ease of use.

3. Research Methods

3.1. Model Research

The development of a theoretical model by using the method of Structural Equation Modeling (SEM) need a series of scientific exploration through intense literature review in order to obtain justification of the theoretical model developed. This is because the SEM is not used to generate a model, but is used to confirm the theoretical model developed through empirical data. Therefore, in-depth study of the theory to obtain a theoretical justification for the model to be tested is an absolute requirement in SEM applications.

Technology acceptance is important. This is a an individual's psychological state with regard to his or her voluntary, intended use of a technology (Gattiker, 1990). A fundamental intention-based theory is the Theory of Reasoned Action (TRA, Fishbein and Ajzen, 1975). According to this, external stimuli influence a person's attitude toward a behavior indirectly by influencing his or her salient beliefs about the consequences of performing the behavior. Adapted from this, both TAM and TPB are well establish in the IT area and appear to be widely accepted (Mathieson, 1991; Taylor and Todd, 1995; Fu et al, 2006).

Unlike the other models, TAM explains that the individual will receive a particular system if they believe in the system. That trust is perceived usefulness and perceived ease of use. Both of these constructs and also the TAM model is a significant constructs and models in the literature regarding the adoption of e-government (Carter and Belanger, 2005).

Previous studies (Davis, 1989; Chau, 1996; Iqbaria et al., 1997; Sun, 2003) indicate that both constructs significantly affect the attitude, interest (behavioral intention) and the use of the real (actual behavior) in the use of technology. Findings of Fu, et al., (2006) and Chau (1996) that the interest of behavior (behavioral intention) in using the system is determined by the perceived usefulness rather than the perceived ease of use.

There are differences in the findings of research on attitude so that there are researchers who put this construct in the model (TAM) were studied and some are not. The research findings Venkatesh (1999), attitude is TAM original construct, but are often not used in the model (TAM) because it does not fully function as mediating between perceived usefulness and the interest of behavior (behavioral intention). In contrast to Davis (1989); Taylor and Todd (1995), the research results stated that the perceived usefulness has a direct influence on the interest of behavior (behavioral intention) or via attitude. Differences in the findings of previous research (research gap) become the focus of this research while inserting the construct attitude in the model (TAM).

Based on the description above, this study adapted the model (TAM) as it relates to the use of technology and adapting behavior TAM models that have not been developed or modified (viewable on Conceptual Framework). One constructs were excluded from the model (TAM) and were not estimated in this study is the use of the actual technology (Technology Actual Use) because this construct can not be observed by researchers using questionnaire. Argawal and Prasad (1999) also argued that, in a survey based research design, analysis of intention is more appropriate than actual usage.

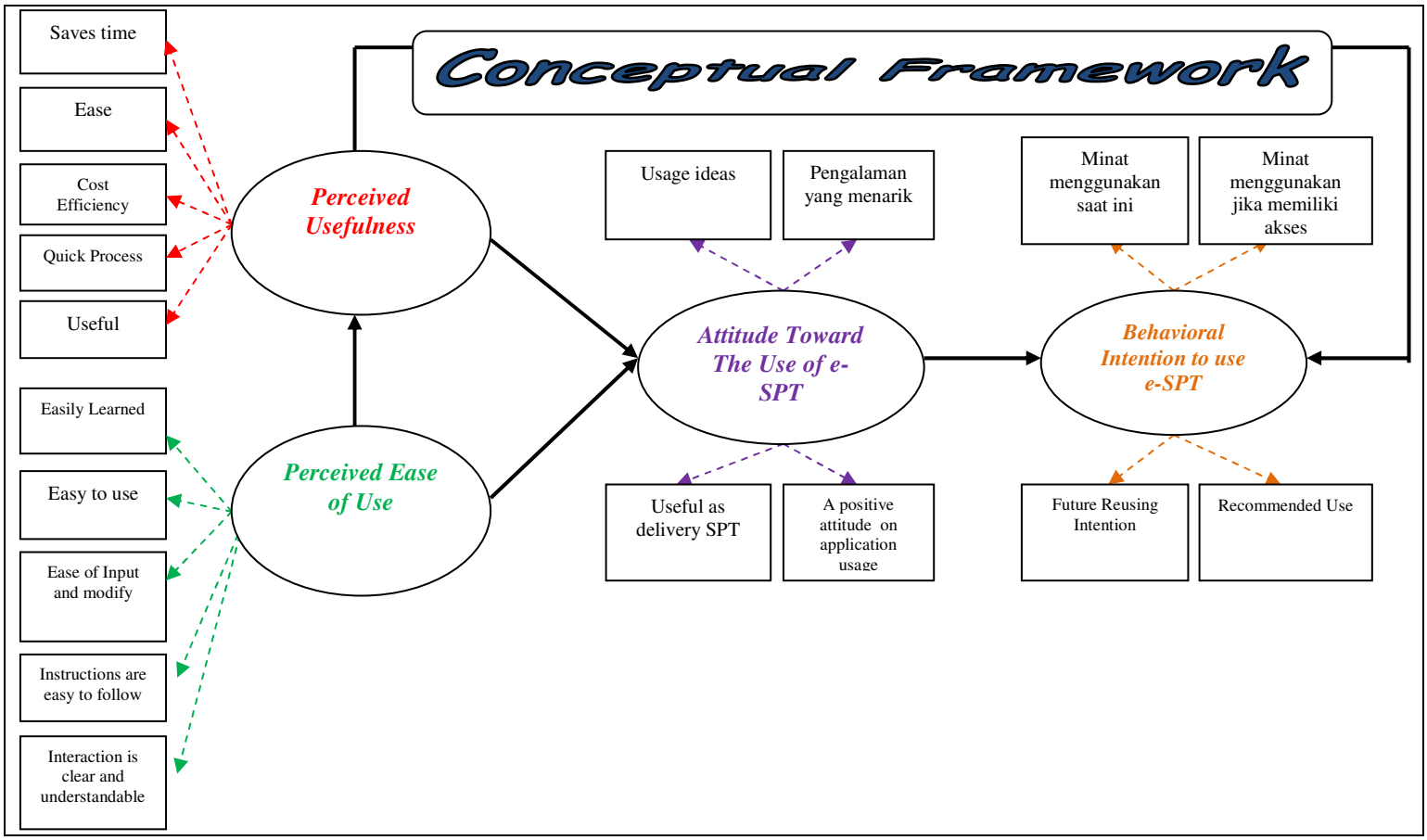

Figure 1

3.2. Population and Sample Research

The population in this study are all individual taxpayers and entities listed in Manado KPP and the object of research in accordance with the criteria of each respondent. Total registered taxpayers in KPP Manado for the past three (3) years has increased in 2013 in which as many as 68 859 taxpayers, in 2014 as many as 77 442 taxpayers, and by 2015 as many as 86 995 taxpayers.

The sampling technique is purposive sampling or judgment sampling (Ikhsan, 2008) and applies to both groups of respondents. The sampling technique is purposive sampling where the sample carefully selected so that relevant to the research design. In purposive sampling, researchers determined the conditions for the sample to fit the purpose of research.

Determination of the number of samples in this study take into account the use of models of SEM (Structural Equation Modelling) that recommends the number of samples between 100-300 and not more than 400 samples. The sample size plays an important role in the estimation and interpretation of the results of SEM. According Hair (1998) sample size according to SEM is between 100-200 samples. If the sample size is too large for example 400, then the method becomes very sensitive, so it is difficult to get a proper measure for goodness of fit.

Based on various previous opinions, the respondents sampled in this study are corporate taxpayers and private persons a total of 156 respondents where an individual taxpayer as much as 88 respondents or 66% and corporate taxpayers as much as 68 respondents or 34%. 160 questionnaires are circulated and 159 questionnaires are returned but can only processed 156 questionnaires because there are two incomplete questionnaires and one questionnaire was not filled. Questionnaires which can be processed in total is 156 questionnaires are already eligible for SEM analysis. This study uses AMOS 18.00 for SEM analysis.

3.3. Development Questionnaire

This study uses two (2) variable exogenous which are Perceived Usefulness and Perceived Ease of Use) and 2 (two) variables endogenous which are the Attitude towards the use of e-SPT and Behavioral intention to use e-SPT. Overall the number of variables of this research there are four (4) variable and everything is a latent variable that can not be measured directly, so that the measurement via the indicator variables (the manifest variables).

Statement (item) that exist in this questionnaire, taken from questionnaires used in previous research (see Table 1) and has been adapted to suit users of information technology research related to the application of e-SPT. Indicator variable of this research is the perception, opinions, attitudes and views of respondents to what is perceived and experienced as a taxpayer during the tax obligations. Therefore, the measurement instrument used is a Likert scale with response options answers 1-5.

Construct	Indicator	Symbol	References
Perceived Usefulness	1. Using eSPT application will save time compared to manually deliver	PU1	Davis (1989); Roca et.al., (2006); Fu et.al., (2006), Lu et.al., (2010)
	2. Using eSPT application will be easier compared to manually deliver	PU2	
	3. Using eSPT application will be less cost compared to manually deliver	PU3	
	4. Using eSPT application will speed up the process of filling the Notice (SPT)	PU4	
	5. Overall, using the eSPT application will be very useful	PU5	
Perceived ease of use	1. Learn to fill in the application of e-SPT would be very easy for me	PEOU1	Davis (1989), Chau and Hu (2001), Fu (2006), Roca (2006), Lu et, al., (2010)
	2. I found the filling e-SPT applications easier	PEOU2	
	3. Using e-SPT application will make it easier for me to input and modify data	PEOU3	
	4. The application uses e-SPT Instructions are easy to follow	PEOU4	
	5. My interaction with the application of e-SPT is clear and understandable	PEOU5	
***Attitude toward the Use of* e-SPT**	1. I like the idea of using e-SPT to deliver the notice (SPT)	ATT1	Hu et.al., (1999), Chang (2004), Lu et.al., (2010)
	2. Use the application of e-SPT would be an interesting experience for me	ATT2	
	3. The application of e-SPT is a software which is very useful in the delivery of the Notice (SPT)	ATT3	
	4. I think positively about the use of e-SPT	ATT4	
***Behavioral intention to use e*-SPT**	1. I am interested in using the application e-SPT	BI1	Davis (1989), Wang (2002), Chang (2004), Fu (2006)
	2. If I have access to use the e-SPT application, I am interested to use it	BI2	
	3. I plan to use e-SPT application in future	BI3	
	4. I would recommend the use of e-SPT to family and friends	BI4	

Table 1: Indicators of latent variables (constructs) Exogenous and endogenous

3.4. Technical Analysis

To analyze the data, the purposes of research and testing hypothesis, the data obtained will be processed in accordance with the needs analysis. Results of this research will discuss each construct latent variables (measurement model) before incorporation into a structural equation model among variables that became the core of research and then testing the structural relationship equation system (structural model).

The discussion starts with the measurement model (measurement model) which consists of the measurement model as a whole and partial (Haryono and Ward, 2012). In the early stages of this research, the measurement model performed separately or performed on each construct (single measurement model).

Measurement model aims to obtain constructs or latent variables that fit so it can be used for the next stage of analysis (structural model). To obtain constructs or latent variables were used to test the fit Confirmatory Factor Analysis (CFA). Having analyzed that each indicator can be used to define a construct latent variables, then a full model can be analyzed and can be evaluated criteria of Goodness-of-fit of the structural models.

The focus of this study is the first phase of modeling SEM which is measurement model, which aims to get constructs or latent variables that fit the CFA test before proceeding to the next stage of the modeling SEM which is structural model. The technique used to obtain constructs or latent variables that fit through the CFA test using Structural Equation Modeling or SEM with AMOS program package 18 (Haryono and Ward, 2012).

4. Results

4.1. The Results of Latent Variables Estimation per Construct Research

This section discusses the unidimensional conception as measured by Confirmatory Factor Analysis (CFA) on SEM analysis. Each constructs or latent variables can be evaluated separately by (1) the significance factor loading and (2) assess Construct Reliability and Variance Extracted. Evaluation or test the validity of the significance factor loading (convergent validity) and the estimation of

measurement reliability and Variance Extracted from variable Perceived Usefulness, Perceived Ease of Use, Attitudes towards the Use of e-SPT and the Behavioral intention to use e-SPT.

Based on the statement above, the results of this study will discuss each construct latent variables either exogenous or endogenous prior to incorporation into a structural equation model (structural model).

Variable	Standardized Loading Factor ≥ 0,50	Critical Ratio (C.R)	Reliabilities		P	Ket
			Construct Reliability ≥ 0,70	Variance Extracted ≥ 0,50		
PU1 ← PU	0,963	27,180			0,000	Valid
PU2 ← PU	**0,974**	**28,874**			**0,000**	**Valid**
PU3 ← PU	0,947	25,060			0,000	Valid
PU4 ← PU	0,936	23,818			0,000	Valid
PU5 ← PU	0,943	-			0,000	Valid
***Perceived Usefulness* (PU)**			0,980	0,978		

Table 2. Significance Test Results Weight Indicator (validity) and Reliability Perceived Usefulness
Source: Adapted from the output estimation, 2016

Evaluation of test results the degree of suitability model (Goodness-of-fit) between the data model, then the results obtained statistical output for perceived usefulness variable which can be seen in the annex and summarized output estimates outlined in Table 2 above. From the estimation of Standardized Loading Factor in Table 2 above are found all the perceived usefulness of the indicator variable is PU1-PU5, entirely valid because it has the Standardized Loading Factor 0.50 (Iqbaria et.al., in Haryono and Ward, 2012: 222). Thus, there is no indicator removed in subsequent analysis.

When viewed from the weight of the variable (Regression Weight) obtained from the estimated parameters on the output results AMOS criteria Critical Ratio (CR)> 2.0 where all the perceived usefulness of the indicator variable qualified value CR > 2.0. Premise is that if seen from a significant probability value / valid, then the perceived usefulness variable can be explained by all indicators. Thus it can be said that the perceived usefulness variable has a good validity either.

Reliability of the perceived usefulness variable is known by looking at the value that is equal to 0.980 Construct Reliability already exceeded the cut-off value is 0.70 and amounted to 0.978 Variance Extracted which also has passed the cut-off value is 0.50, it can be Virtually all indicators of this variable has been properly explain the constructs or latent variables perceived usefulness were studied.

Variable	Standardized Loading Factor ≥ 0,50	Critical Ratio (C.R)	Reliabilities		P	Ket
			Construct Reliability ≥ 0,70	Variance Extracted ≥ 0,50		
PEU1 ← PEU	0,944	27,694			0,000	Valid
PEU2 ← PEU	0,961	30,784			0,000	Valid
PEU3 ← PEU	0,939	26,771			0,000	Valid
PEU4 ← PEU	0,960	30,788			0,000	Valid
PEU5 ← PEU	**0,964**	**-**			**0,000**	**Valid**
***Perceived Ease of Use* (PEU)**			0,981	0,979		

Table 3. Significance Test Results Weight Indicator (validity) and Reliability Perceived Ease of Use
Source: Adapted from the output estimation, 2016

Evaluation of test results the degree of suitability model (Goodness-of-fit) between the data model, then the results obtained statistical output for variable perceived ease of use, which can be seen in appendix output estimates are summarized outlined in Table 3 above. From the estimation of Standardized Loading Factor in Table 3 above are known all perceived ease of usef of the indicator variable is PEU1-PEU5, entirely valid because it has the Standardized Factor Loading 0.50. Thus, there is no indicator removed in subsequent analysis.

When viewed from the weight of the variable (Regression Weight) obtained from the estimated parameters on the output results AMOS criteria Critical Ratio (CR)> 2.0 where all indicators of perceived ease of use of variables qualifies value CR > 2.0. Premise is that if seen from a significant probability value / valid, then the perceived ease of use of variables can be explained by all indicators. Thus it can be said that the perceived ease of use of variables is a good validity.

The reliability of the perceived ease of use of variables is known by looking at the value that is equal to Construct Reliability 0,981 already exceeded the cut-off value is 0.70 and amounted to 0.979 Variance Extracted which also has passed the cut-off value is 0.50 ,

it can be said of all the indicators of this variable has been properly the explain constructs or latent variables perceived ease of use were studied.

Variable	Standardized Loading Factor ≥ 0,50	Critical Ratio (C.R)	Reliabilities		P	Ket
			Construct Reliability ≥ 0,70	Variance Extracted ≥ 0,50		
AT1 ← AT	0,959	-			0,000	Valid
AT2 ← AT	0,952	28,178			0,000	Valid
AT3 ← AT	**0,960**	**29,471**			**0,000**	**Valid**
AT4 ← AT	0,913	22,964			0,000	Valid
***Attitude towards e-SPT* (AT)**			0,972	0,968		

Table 4. Significance Test Results Weight Indicator (validity) and Reliability
Attitudes Toward the Use of e-SPT
Source: Adapted from the output estimation, 2016

Evaluation of test results the degree of suitability model (Goodness-of-fit) between the data model, then the results obtained statistical output for variable attitudes toward the use of e-SPT, which can be seen in appendix output estimates are summarized outlined in Table 4 above. From the estimation of Standardized Loading Factor in Table 4 above is known all indicator variable attitudes toward the use of e-SPT, namely AT1-AT4, entirely valid because it has the Standardized Factor Loading 0.50. Thus, there is no indicator removed in subsequent analysis.

When viewed from the weight of the variable (Regression Weight) obtained from the estimated parameters on the output results AMOS criteria Critical Ratio (CR)> 2.0 where all indicator variable attitudes toward the use of e-SPT qualifies value CR > 2.0. Premise is that if seen from a significant probability value / valid, then the variable attitude towards the use of e-SPT can be explained by all indicators. Thus it can be said that the variable attitudes toward the use of e-SPT has a good validity.

The reliability of the variable attitude towards the use of e-SPT is known by looking at the value that is equal to Construct Reliability 0,972 already exceeded the cut-off value is 0.70 and amounted to 0.968 Variance Extracted which also has passed the cut-off value namely 0.50, it can be said of all the indicators of this variable has been properly explain the constructs or latent variables attitude towards the use of e-SPT were studied.

Variable	Standardized Loading Factor ≥ 0,50	Critical Ratio (C.R)	Reliabilities		P	Ket
			Construct Reliability ≥ 0,70	Variance Extracted ≥ 0,50		
BI1 ← BI	**0,977**	**-**			**0,000**	**Valid**
BI2 ← BI	0,970	36,942			0,000	Valid
BI3 ← BI	0,942	29,318			0,000	Valid
BI4 ← BI	0,946	30,410			0,000	Valid
***Behavioral Intention to Use e-SPT* (BI)**			0,979	0,977		

Table 5. Test Results Significance Weight Indicator (validity) and Reliability
Behavioral Intention to use e-SPT
Source: Adapted from the output estimation, 2016

Evaluation of test results the degree of suitability model (Goodness-of-fit) between the data model, then the results obtained statistical output for variable Behavioral Intention to use e-SPT, which can be seen in appendix output estimates are summarized described in Table 5 above. From the estimation of Standardized Loading Factor in Table 5 above is known all all indicators of variable Behavioral Intention to use e-SPT is BI1- BI4, entirely valid because it has the Standardized Factor Loading 0.50. Thus, there is no indicator removed in subsequent analysis.

When viewed from the weight of the variable (Regression Weight) obtained from the estimated parameters on the output results AMOS criteria Critical Ratio (CR)> 2.0 where all the indicator variable Behavioral intention to use e-SPT qualify value CR > 2.0. Premise is that if seen from a significant probability value / valid, then variable Behavioral Intention to use e-SPT can be explained by all indicators. Thus it can be said that the variable Behavioral Intention to use e-SPT) has a good validity.

The reliability of the variable Behavioral intention to use e-SPT is known by looking at the value that is equal to 0.979 Construct Reliability already exceeded the cut-off value is 0.70 and amounted to 0.977 Variance Extracted which also has passed the cut -off is 0.50, it can be said of all the indicators of this variable has been properly explain the constructs or latent variables of Behavioral Intention to use e-SPT were studied.

5. Conclusion, Implications, Limitations, and Advanced Research

5.1. Conclusion

Based on the analysis and discussion that has been described previously, the conclusions of this study can be described as follows:

1. All indicators of the Perceived Usefulness variable, Perceived Ease of use, Attitudes towards the use of e-SPT and the Behavioral intention to use e-SPT entirely valid because it has a 0.5 Standardized Factor Loading and Critical Ratio (CR) of all the indicator variable has a value over CR > 2.0 and has a significant probability value. Thus it can be said that all of the studied variables have good validity because it fulfills the criteria of validity.
2. Reliability of the Perceived Usefulness variable, Perceived ease of use, Attitudes towards the Use of e-SPT and the Behavioral Intention to use e-SPT) can be seen from the value of Construct Reliability already exceeded the cut-off value is 0.70 and the value of Variance Extracted already passed the cut-off value is 0.50. Thus it can be argued that all indicators of this variable has been properly explain the constructs or latent variables usefulness Perceived Usefulness, perceived ease of use, Attitudes towards the Use of e-SPT and Behavioral intention to use e-SPT were studied.
3. Based on the validity and reliability can be concluded that there is no indicator of Perceived Usefulness variable, Perceived ease of use, Attitudes towards the Use of e-SPT and Behavioral intention to Use e-SPT were removed in the subsequent analysis and thus can estimate a structural model.
4. Overall analysis of the results of each indicator constructs or latent variables most dominant it can be concluded that, if the taxpayer has a good perception on usability and ease of application of information technology, they will show a positive attitude and are interested in utilizing information technology.

5.2. Implications Research

The focus of current research is on SEM's first modelling stage which is the measurement model, which aims to get constructs or latent variables that fit with the test Confirmatory Factor Analysis (CFA) before proceeding to the next modeling stage of SEM which is a structural model. At this stage, validity and reliability tests to find out if all the indicator variables that have been appropriately tested may explain constructs or latent variables studied. Need to be explained in this section that the implications of the results of research carried out in two phases will be apparent after the test results obtained Goodness-of-fit top model of the Technology Acceptance Model (TAM) were estimated.

5.3. Limitations of Research

Research carried out at this time is a cross-sectional study involving only one period of time with a lot of individual samples. This cross-sectional study has a weakness on the external validity of the results can not be generalized across time.

5.4. Advanced Research

1. The behavior is measured when using TAM model should be use or actual use of technology (actual usage). Therefore, in future studies, preferably structural model will be estimated through the use of technology researched real (actual usage) and not only to the interests of behavior .
2. After the measurement model was estimated using Confirmatory Factor Analysis (CFA) to test the reliability and validity of the on advanced research should be conducted next stage of the estimate a structural model to test the structural model fit of the model the proposed theoretical (Technology Acceptance Model - TAM).

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