

BEHAVIOUR TO USE E-TAX COURT SYSTEM: AN APPROACH OF TECHNOLOGY ACCEPTANCE MODEL (TAM)



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Abstract

This research aims to examine the factors influencing the behavioral intention to use the e-Tax Court system by applying the Technology Acceptance Model (TAM). The study population consists of 1,237 taxpayers who submitted appeals or lawsuits to the Tax Court through the e-Tax Court platform between July 2023 and September 2024. The sample includes 200 e-Tax Court users selected through a systematic random sampling method. Data was collected via questionnaires distributed from October to November 2024, yielding 101 valid responses for analysis using Structural Equation Modeling-Partial Least Square (SEM-PLS). The findings indicate that perceived ease of use and perceived usefulness positively influence attitudes toward using the e-Tax Court system. Additionally, the study reveals that attitudes toward using the e-Tax Court significantly impact the intention to use the platform. However, perceived usefulness does not have a significant effect on the intention to use the e-Tax Court system.

Keywords: E-Tax Court, Perceived Ease of Use, Perceived Usefulness, Attitude, Behavioral Intention

INTRODUCTION

Tax is the primary source of state revenue for most countries worldwide. According to ICTD (2016), tax revenue accounts for 80% of total revenue in half of all countries and 50% in most others. In Indonesia, taxes contributed approximately 83% of total state revenue in 2021 and 82% in 2023 (MOF, 2023). Consequently, taxes play a crucial role in Indonesia's state revenue and expenditure budget. To maximize state revenue, Indonesia's tax authorities have undertaken various initiatives to enhance taxpayer compliance and reform tax collection systems. Tax disputes between taxpayers and tax authorities are an inevitable aspect of tax collection. Indonesia adopts a self-assessment system, whereby taxpayers are responsible for calculating, paying, and reporting their taxes based on applicable laws and regulations without waiting for a tax assessment letter from the tax authorities (General Provisions and Tax Procedures Law, 2007). This system creates potential for disputes, as taxpayers may struggle to understand tax regulations, interpret them differently from tax authorities, or make technical errors in calculating their tax obligations (Safarina, 2022; Sa'adah, 2019). Disputes are further exacerbated by conflicting interests between taxpayers and tax authorities. However, these disputes pose challenges due to the backlog of cases accumulated at the Tax Court (Gumiwang, 2023). Therefore, measures to expedite the resolution of tax disputes are urgently needed.

To address the backlog of tax disputes, the Tax Court introduced the e-Tax Court system on July 31, 2023 (E-Tax Court Regulation, 2023). This digital platform facilitates the administration of tax disputes and enables electronic trials. The system aims to simplify and expedite the administrative process and trial procedures, thereby reducing the time required to resolve disputes and alleviating the backlog of cases. Despite its potential, the e-Tax Court faces challenges in increasing its adoption rate. Recognizing its significance in resolving tax disputes, the Tax Court has undertaken various efforts, such as awareness campaigns and public consultations, to promote the system. However, the mandatory use of the e-Tax Court has not yet been implemented, as the Tax Court is legally obligated to accept manually submitted disputes as long as they meet legal requirements (Tax Court Law, 2022). Taxpayers can still submit disputes directly to the Tax Court office or via mail.

Compared to manual dispute submissions, the adoption of the e-Tax Court remains suboptimal. From January to August 2024, only 37.04% of tax disputes were submitted via the e-Tax Court, while 62.96% were submitted manually (27.88% by mail and 35.09% in person). This underscores the need for an analysis to identify the factors influencing user acceptance of the e-Tax Court system. The findings of such an analysis can serve as a foundation for developing policies to increase the system's adoption and usage.

Table 1.

Percentage of Tax Dispute Submissions by Mail, In-Person Delivery, and E-Tax Court from January to August 2024

Year 2024	Mail	Direct Delivery	e-Tax Court
January	31.22%	35.86%	32.91%
February	31.93%	45.33%	22.74%
March	28.17%	50.97%	20.86%
April	36.83%	39.72%	23.45%
May	33.12%	42.24%	24.64%
June	25.05%	33.18%	41.77%

Year 2024	Mail	Direct Delivery	e-Tax Court
July	21.90%	22.60%	55.49%
August	21.57%	21.14%	57.30%
Total	27.88%	35.09%	37.04%

Source: Tax Court Secretary (data has been reprocessed), 2024

The Technology Acceptance Model (TAM) is a framework used to identify factors influencing technology acceptance from a user behavior perspective. It examines how users adopt and utilize technology, focusing on how these factors shape their attitudes and behavioral intentions, which ultimately lead to the actual use of the technology (Davis, 1985; Yousafzai, Foxall, & Pallister, 2007a; Yousafzai, Foxall, & Pallister, 2007b). Originally introduced by Davis (1985), TAM has been widely applied across various fields and is based on two key factors that determine attitudes and behavioral intentions: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). However, research using TAM to analyze technology adoption in tax litigation remains limited. To date, only one study has employed TAM to evaluate the implementation of the e Tax Court, conducted by Hansel (2023). Hansel's findings suggest that the e-Tax Court simplifies and accelerates the administrative process of tax disputes while being accessible to users due to its user friendly design.

The scarcity of research on the e-Tax Court and TAM creates a research gap, forming the foundation for this study. Unlike Hansel's (2023) research, which adopted a qualitative approach, this study uses a quantitative method. A quantitative approach is more suitable for TAM because it requires empirical validation of its constructs and an examination of how these constructs interact to provide evidence supporting the model's predictions (Opoku & Enu-Kwesi, 2020). Furthermore, numerous studies using quantitative methods have demonstrated the influence of PU and PEOU on new technology adoption, reinforcing TAM's reliability as a predictive model for user behavior (Opoku & Enu-Kwesi, 2020). This study investigates the factors influencing user behavior in adopting the e-Tax Court using the TAM framework. It aims to provide insights, knowledge, and references for future research while serving as a foundation for policy development to promote the e Tax Court's usage. In particular, the findings can guide efforts to improve the system to better align with user needs.

REVIEW OF LITERATURE

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a widely recognized theory in information systems research, including in the accounting field. TAM provides a framework to understand how users adopt and utilize new technology. Introduced by Davis (1985), TAM builds upon the Theory of Reasoned Action (TRA) by Fishbein and Ajzen (1980), which posits that user behavior is driven by behavioral intentions shaped by beliefs and attitudes. TAM enhances this model by introducing two key factors: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU).

According to Davis (1985), TAM consists of five main components:

1. Perceived Usefulness (PU): The degree to which a user believes that using a particular technology will improve their job performance or productivity.
2. Perceived Ease of Use (PEOU): The degree to which a user believes that a technology is easy to use.

3. Attitude Toward Using (ATU): The user's positive or negative feelings about using the technology, influenced by PU and PEOU.
4. Behavioral Intention to Use (BI): The user's intention or plan to use the technology, driven by their attitude toward it.
5. Actual System Use: The transformation of behavioral intention into the actual utilization of the technology.

TAM has evolved over time to address the complexities of individual behavior in adopting technology across various contexts. Its simplicity, flexibility, and broad applicability make it a foundational framework for studying user acceptance of different technologies (Krithika & Rajini, 2016; Al-Mamary et al., 2016). Unlike the Theory of Planned Behavior (TPB), which requires substantial modifications to adapt to different contexts, TAM's constructs are more generalizable and effective in predicting behavioral intentions. Research has demonstrated TAM's superior predictive power compared to TPB, such as in studies on telemedicine adoption (Burgess & Worthington, 2021). For these reasons, TAM serves as the foundational theory for this research.

Perceived Usefulness (PU) and Attitude Toward Using e-Tax Court (ATU)

TAM posits that Perceived Usefulness (PU) influences an individual's attitude toward using technology (Attitude Toward Using e-Tax Court or ATU). Davis (1989) defines PU as the degree to which a user perceives a system as improving performance, effectiveness, or productivity. Studies by Sondakh (2017) and Lu et al. (2010) show that when users believe a system enhances efficiency, their perception of its usefulness increases, leading to a positive attitude toward the system. Similarly, Kumar, Sikdar, and Alam (2016) found that systems producing better outcomes foster positive user attitudes. Based on this, the first hypothesis is formulated:

H1: Perceived Usefulness (PU) positively influences Attitude Toward Using e-Tax Court (ATU).

Perceived Ease of Use (PEOU) and Attitude Toward Using e-Tax Court (ATU)

TAM identifies Perceived Ease of Use (PEOU) as a critical determinant of an individual's attitude toward technology use (ATU). Users who perceive a system as straightforward and easy to use are more likely to develop a positive attitude toward it (Sondakh, 2017). Fjeldstat (2014) provides empirical evidence that taxpayers who find e-tax systems simple and easy to use show a positive attitude toward their adoption. Other studies by Lu et al. (2010), Cakmak et al. (2011), and Hikmah et al. (2023) confirm the positive relationship between PEOU and attitudes toward online tax systems. Thus, the second hypothesis is as follows:

H2: Perceived Ease of Use (PEOU) positively influences Attitude Toward Using e-Tax Court (ATU).

Perceived Usefulness (PU) and Behavioral Intention to Use e-Tax Court (BI)

Research has consistently established a direct relationship between Perceived Usefulness (PU) and behavioral intention to use technology (Behavioral Intention to Use e-Tax Court or BI). Studies by Davis et al. (1989), Agarwal and Prasad (1999), and Venkatesh and Davis (1999) confirm that PU and PEOU significantly affect an individual's intention to adopt a system. Moreover, PU is often identified as the strongest predictor of behavioral intention (Taylor & Todd, 1995; Fu et al., 2006; Harsanto et al., 2023). Based on this evidence, the third hypothesis is proposed:

H3: Perceived Usefulness (PU) positively influences Behavioral Intention to Use e-Tax Court (BI).

Attitude Toward Using e-Tax Court (ATU) and Behavioral Intention to Use e-Tax Court (BI)

Attitude toward using a system plays a crucial role in predicting the intention to adopt it. According to Ajzen (2011), behavioral attitudes towards technology use involve evaluating specific positive or negative behaviors. Davis (1989) explains that attitude toward use serves as a precursor to the intention to utilize the system. In the context of the Technology Acceptance Model (TAM), attitude toward system use acts as a mediator, shaping the relationship between perceived ease of use, system use, and the intention to use the system (Sondakh, 2017). Hartwick and Barki (1994) further support this by suggesting that in system development, users first establish beliefs and attitudes before forming an intention to use the system. Empirical studies in tax technology consistently demonstrate that attitudes toward using online tax systems significantly influence the intention to adopt such systems (Wu & Chen, 2005; Sondakh, 2017; Lu et al., 2010). Based on this understanding, the fourth hypothesis is proposed:

H4: Attitude Toward Using e-Tax Court (ATU) positively influences Behavioral Intention to Use e-Tax Court (BI).

Figure 1 shows the research model with the Technology Acceptance Model approach used in this study:

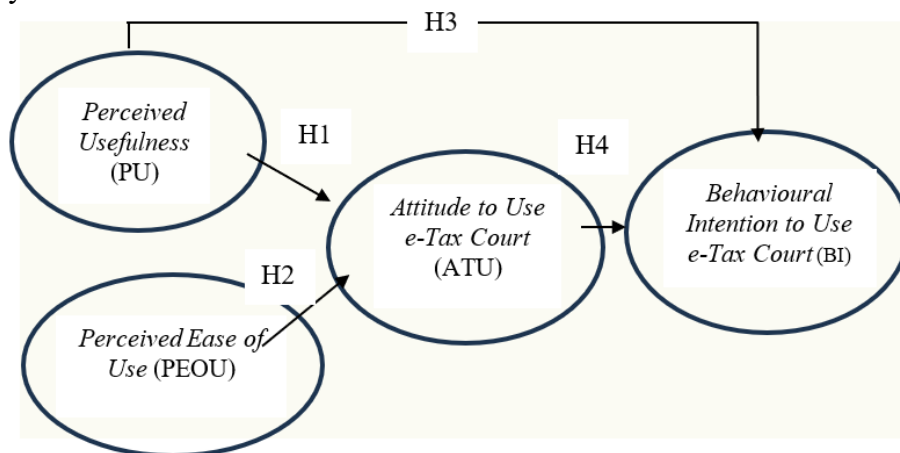


Figure 1.
Research Model Using the TAM Approach

Source: Author, 2024

RESEARCH METHOD

Research Design

This study employs a causal quantitative research approach to examine the factors influencing behavioral intention to use the e Tax Court. The research begins by collecting data on variables affecting behavioral intention to adopt e-Tax Court. The collected data are then processed and analyzed using statistical methods to objectively measure and explain the relationships between these variables and behavioral intention to use e-Tax Court.

Operational Definitions of Variables

This study includes five latent variables, as defined by Sondakh (2017):

1. **Perceived Ease of Use (PEOU):** The belief that utilizing a technology or information system is simple and does not require significant effort from the user.
2. **Perceived Usefulness (PU):** The belief that using a technology or information system enhances performance, productivity, effectiveness, and similar aspects.
3. **Attitude Toward Using e-Tax Court (ATU):** An individual’s attitude toward using a technology or information system, reflected through acceptance or rejection.
4. **Behavioral Intention to Use e-Tax Court (BI):** An individual’s tendency to continue using a technology or information system, including the motivation to persist in its use and encourage others to use it.

Measurement

The variables were assessed using a Likert scale, which measures attitudes, opinions, or perceptions of individuals or groups about specific social phenomena (Neolaka, 2014). Table 2 presents the indicators for each variable, which were formulated as questions in the questionnaire. Respondents rated their level of agreement with each statement, with the following scoring system:

- **5:** Strongly Agree (SA)
- **4:** Agree (A)
- **3:** Neutral (N)
- **2:** Disagree (D)
- **1:** Strongly Disagree (SD)

To ensure the validity and reliability of the questionnaire as a research instrument, this study adopted variable indicators from previous research, particularly those focused on the use of technology in the tax system, such as the study by Sondakh (2017).

Table 2.
Research Variables and Indicators

Variables	Indicator	Symbol	Reference
Perceived Usefulness (PU)	1. Filing an appeal and lawsuit through e-Tax Court saves more time than the manual system.	PU1	Sondakh (2017)
	2. Filing an appeal and lawsuit through e-Tax Court is easier than the manual system.	PU2	
	3. Filing an appeal and lawsuit through e-tax Court is more cost-effective than using the manual system.	PU3	
	4. E-Tax Court will accelerate the process of filing appeals/lawsuits.	PU4	
	5. Overall, using e-Tax Court will be very helpful.	PU5	
Perceived Ease of Use (PEOU)	1. E-Tax Court is easy to learn.	PEOU1	Sondakh (2017)
	2. E-Tax Court is easy to use.	PEOU2	

Variables	Indicator	Symbol	Reference
	3. Using e-Tax Court will make filing an appeal and lawsuit easier.	PEOU3	
	4. The instructions for using e-Tax Court are easy to follow.	PEOU4	
	5. Interaction with e-Tax Court is clear and easy to understand.	PEOU5	
Attitude to Use e-Tax Court (ATU)	1. I like the idea of using e-Tax Court to file appeals/lawsuits.	ATU1	Sondakh (2017)
	2. Using e-Tax Court will be an enjoyable experience.	ATU2	
	3. E-Tax Court is a system that has been very helpful for me in filing appeals/lawsuits.	ATU3	
	4. I think I view the use of e-Tax Court positively.	ATU4	
Behavioral Intention to Use e-Tax Court (BI)	1. I am interested in using e-Tax Court.	BI1	Sondakh (2017)
	2. If I have access to the e-Tax Court system, I will use it.	BI2	
	3. I plan to use e-Tax Court in the future.	BI3	
	4. I will recommend to my colleague to use e-Tax Court.	BI4	

Source: Sondakh (2017)

Population and Sample

The population in this study includes taxpayers who submitted appeals or lawsuits to the Tax Court via the e-Tax Court system between July 2023 and September 2024. According to data from the Tax Court Secretariat, as of September 30, 2024, a total of 1,237 taxpayers used the e-Tax Court for filing appeals or lawsuits. From this population, a sample of 200 users was selected using the systematic random sampling method. The sample size was determined based on the Ten Times Rule proposed by Hair, Risher, Sarstedt, and Ringle (2018). According to this rule, the minimum sample size for studies using PLS path modeling should be 10 times the largest number of formative indicators used to measure a construct or 10 times the number of structural paths directed at a specific construct in the structural model. In cases where the variables have varying numbers of indicators, the sample size should be based on the construct with the highest number of indicators. In this study, the largest number of indicators per variable is 5, establishing a minimum required sample size of 50 respondents.

Data Collection

This study relies on primary data, which, according to Siregar (2013), are data collected directly from primary sources by the researchers. The primary data were gathered through questionnaires distributed to active e Tax Court users who constituted the study sample. The questionnaire distribution took place from October to November 2024.

Data Analysis Technique

The collected data were processed and analyzed using the SEM-PLS (Structural Equation Modeling-Partial Least Square) method, utilizing **SmartPLS 4.0** software. Following the approach by Harsanto et al. (2023), the data analysis was conducted in two main stages: **outer model testing** and **inner model testing**.

1. Outer Model Testing

The purpose of this stage is to evaluate the accuracy of the indicators in representing each variable by assessing the validity and reliability of the data.

- **Validity Testing:** This involves a **discriminant validity test**, which includes the following tests:
 - Outer Loading Validity Test
 - Average Variance Extracted (AVE) Test
 - Fornell-Larcker Criterion Test
 - Cross-Loading Test
- **Reliability Testing:** The reliability of the data is assessed using **composite reliability** and **Cronbach's alpha** values.

2. Inner Model Testing

The second stage involves analyzing the structural model to assess relationships between variables and test the study's hypotheses.

- **R-Square Value:** Used to evaluate the extent of influence between variables.
- **Hypothesis Testing:** This involves analyzing **path coefficients** and **t-statistics** to determine the significance of relationships between independent and dependent variables. The significance values are used to decide whether the hypotheses are accepted or rejected.

This structured analysis enables the evaluation of the relationships between variables and the validation of the proposed hypotheses.

RESULTS AND DISCUSSION

Data Collection and Analysis

Data for this research were collected through questionnaires distributed between October and November 2024 to a sample of 200 respondents, consisting of taxpayers who submitted appeals or lawsuits via the e-Tax Court system. Of the distributed questionnaires, 110 were returned, yielding a response rate of 55%. However, nine responses were excluded from the analysis as the respondents indicated their unwillingness to complete the questionnaire. As a result, 101 valid responses were utilized in this study, meeting the minimum sample size requirement as specified by the Ten Times Rule proposed by Hair et al. (2018). The analysis began with the outer model measurement as the first step in the SEM-PLS (Structural Equation Modeling-Partial Least Squares) method. This stage aimed to evaluate the validity and reliability of the data. Validity was assessed using discriminant

validity tests, which included the Outer Loading Validity Test, Average Variance Extracted (AVE) Test, Fornell-Larcker Criterion Test, and Cross-Loading Test. According to Table 3, the Outer Loading Validity Test confirmed that all indicators were valid, as their outer loading values exceeded 0.7 for the corresponding latent variables.

Table 3.
Outer Loading Validity Test

Indicators	Attitude to Use e-Tax Court	Behavioral Intention to Use e-Tax Court	Perceived Ease of Use	Perceived Usefulness
ATU1	0.867			
ATU2	0.892			
ATU3	0.915			
ATU4	0.851			
BI1		0.885		
BI2		0.808		
BI3		0.763		
BI4		0.911		
PEOU1			0.900	
PEOU2			0.912	
PEOU3			0.922	
PEOU4			0.896	
PEOU5			0.929	
PU1				0.740
PU2				0.777
PU3				0.796
PU4				0.803
PU5				0.817

Source: Primary data processing results, 2024

Second, Table 4 shows an AVE value greater than 0.5, implying that the latent variables and indicators used in the study have met the criteria for convergent validity.

Table 4.
Average Variance Extracted (AVE) Test

	Average variance extracted (AVE)
Attitude to Use e-Tax Court	0.777
Behavioral Intention to Use e-Tax Court	0.712
Perceived Ease of Use	0.832
Perceived Usefulness	0.619

Source: Primary data processing results, 2024

Third, the testing uses the Fornell-Larcker Criterion value, which states that the correlation value of a variable with itself must be greater than the correlation value between that variable and other variables. Table 5 shows that all variables meet the Fornell-Larcker Criterion test.

Table 5.
Fornell-Larcker Criterion Validity Test

	Attitude to Use e-Tax Court	Behavioral Intention to Use e-Tax Court	Perceived Ease of Use	Perceived Usefulness
Attitude to Use e-Tax Court	0.882			
Behavioral Intention to Use e-Tax Court	0.649	0.844		
Perceived Ease of Use	0.617	0.737	0.912	
Perceived Usefulness	0.478	0.335	0.397	0.787

Source: Primary data processing results, 2024

The final validity test conducted in this study was the Cross-Loadings test, which is used to evaluate the correlation between indicators and their respective variables. The results of this test indicated that the correlation values of each indicator with its corresponding variable were higher than the correlation values between the indicator and other variables. This confirms that the variables and indicators in this study pass the Cross-Loadings test criteria. After completing the validity testing, the next step was to assess the reliability of the outer model. This was done by examining Cronbach's Alpha and Composite Reliability values, both of which should exceed 0.7. According to Table 6, all variables exceeded the required threshold, meeting the reliability criteria. The lowest values were observed in the Perceived Usefulness (PU) variable, with a Cronbach's Alpha of 0.848 and a Composite Reliability of 0.890. The highest values were found in the Perceived Ease of Use (PEOU) variable, with a Cronbach's Alpha of 0.949 and a Composite Reliability of 0.961. Given the results of both the validity and reliability tests, all indicators and variables in this study meet the requirements for the outer model measurement in the SEM-PLS method.

Table 6.
Reliability Test

	Cronbach's Alpha	Composite Reliability (rho_c)
Attitude to Use e-Tax Court	0.904	0.933
Behavioral Intention to Use e-Tax Court	0.864	0.908
Perceived Ease of Use	0.949	0.961
Perceived Usefulness	0.848	0.890

Source: Primary data processing results, 2024

The second stage of testing in the SEM-PLS method is the evaluation of the structural or inner model, which is designed to test the relationships between variables and hypotheses. This testing includes R square, path coefficients, and t-statistics assessments. As shown in

Table 7, the R square value for Attitude to Use e-Tax Court (ATU) and Behavioral Intention to Use e-Tax Court (BI) indicates that the ATU variable is influenced by Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) by 44.5%. Additionally, the Behavioral Intention to Use e-Tax Court (BI) is influenced by PU, PEOU, and ATU by 42.2%, with the remaining 57.8% being influenced by other variables.

Table 7.
R square Test

	R-square
Attitude to Use e-Tax Court	0.445
Behavioral Intention to Use e-Tax Court	0.422

Source: Primary data processing results, 2024

The next steps in measuring the structural model involve the Path Coefficients and t-statistic tests. These tests are conducted to examine the relationships between dependent and independent variables and to determine whether the hypotheses are accepted or rejected. Figure 2 illustrates the structural model of SEM-PLS, displaying the connections between latent variables and their indicators, along with the p-values for hypothesis testing.

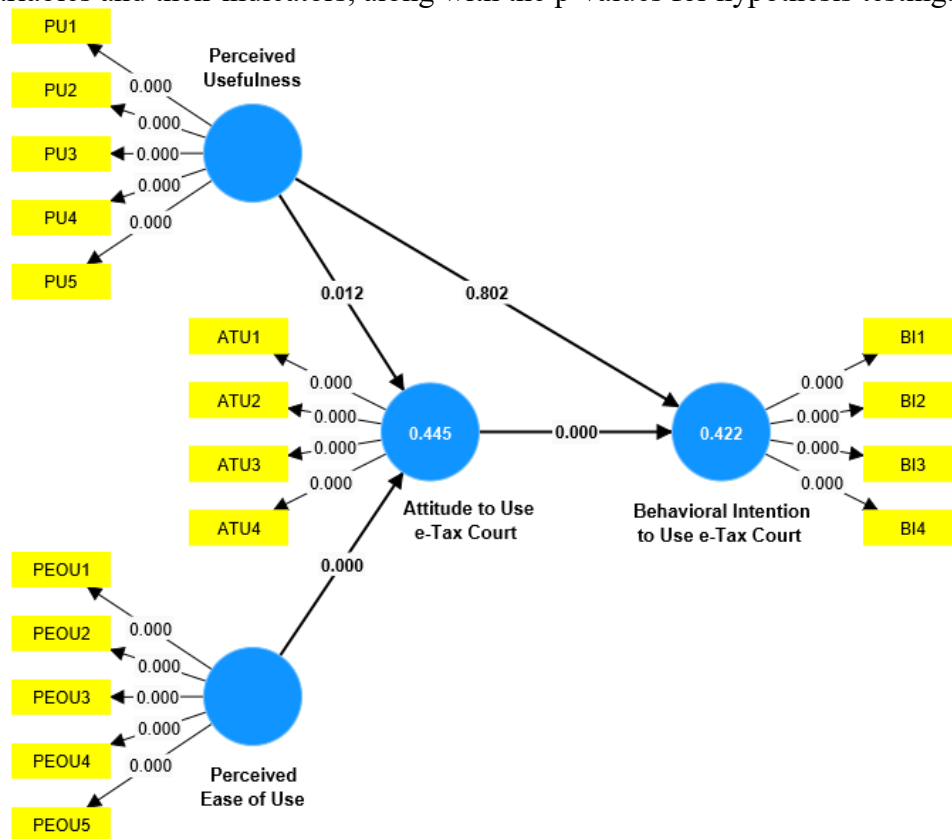


Figure 2.
Results of the Structural Model
 Source: Processed primary data, 2024

Table 8 presents the values for the path coefficient and t-statistics. Based on the analysis in Table 8, the following explanations for the hypothesis testing results can be provided:

1. **H1: Perceived Usefulness (PU) positively influences Attitude to Use e-Tax Court (ATU)**

The H1 hypothesis is supported, as the t-statistics value is 2.504 (>1.96), the p-value is 0.012 (>0.05), and the path coefficient is positive. Therefore, Perceived Usefulness (PU) positively impacts Attitude to Use e-Tax Court (ATU).

2. **H2: Perceived Ease of Use (PEOU) positively influences Attitude to Use e-Tax Court (ATU)**

The H2 hypothesis is supported, with a t-statistics value of 5.908 (>1.96), a p-value of 0.000 (<0.05), and a positive path coefficient. Hence, Perceived Ease of Use (PEOU) positively influences Attitude to Use e-Tax Court (ATU).

4. **H3: Perceived Usefulness (PU) positively influences Behavioral Intention to Use e-Tax Court (BI)**

The H3 hypothesis is not supported, as the t-statistics value is 0.251 (<1.96), and the p-value is 0.802 (>0.05). This indicates that there is no significant relationship between Perceived Usefulness (PU) and Behavioral Intention to Use e-Tax Court (BI).

5. **H4: Attitude to Use e-Tax Court (ATU) positively influences Behavioral Intention to Use e-Tax Court (BI)**

The H4 hypothesis is supported, with a t-statistics value of 6.114 (>1.96), a p-value of 0.000 (<0.05), and a positive path coefficient. Consequently, Attitude to Use e-Tax Court (ATU) positively affects Behavioral Intention to Use e-Tax Court (BI).

Table 8.

Path Coefficients and t-Statistics Tests

	Sample mean (M)	Standard deviation (STDEV)	t statistics (O/STDEV)	p values
PU → ATU	0.278	0.110	2.504	0.012
PEOU → ATU	0.509	0.086	5.908	0.000
PU → BI	0.045	0.130	0.251	0.802
ATU → BI	0.634	0.104	6.114	0.000

Source: Primary data processing results, 2024

Perceived Usefulness (PU) positively influences Attitude to Use e-Tax Court (ATU)

The data analysis reveals that Perceived Usefulness (PU) positively affects Attitude to Use e-Tax Court (ATU). This finding indicates that the more benefits users derive from the e-Tax Court, the more favorable their attitude will be toward using it. This suggests that perceived usefulness is a key factor influencing attitudes toward using the e-Tax Court, as outlined by the TAM theory. These results align with previous studies, including those by Sondakh (2017), Lu et al. (2010), and Kumar et al. (2016).

Perceived Ease of Use (PEOU) positively influences Attitude to Use e-Tax Court (ATU)

The research shows that Perceived Ease of Use (PEOU) has a positive impact on Attitude to Use e-Tax Court (ATU). In other words, the easier it is to use the e-Tax Court, the more positive the attitude toward its use. This finding supports the TAM theory,

emphasizing that the user's perception of the system's ease of use is crucial in shaping their attitude toward adopting it. This conclusion is consistent with studies by Sondakh (2017), Fjeldstat (2014), Lu et al. (2010), Cakmak et al. (2011), and Hikmah et al. (2023).

Perceived Usefulness (PU) positively influences Behavioral Intention to Use e-Tax Court (BI)

This study did not find evidence supporting the hypothesis that Perceived Usefulness (PU) directly influences Behavioral Intention to Use e-Tax Court (BI). The results indicate that the perceived usefulness of the e-Tax Court does not directly affect the users' intention to use it. Therefore, in this study, perceived usefulness likely influences the intention to use the e-Tax Court indirectly through attitude, rather than directly. This outcome aligns with previous research by Harsanto et al. (2023) and Sondakh (2017).

Attitude to Use e-Tax Court (ATU) positively influences Behavioral Intention to Use e-Tax Court (BI)

The data analysis suggests that Attitude to Use e-Tax Court (ATU) positively influences Behavioral Intention to Use e-Tax Court (BI). In accordance with the TAM theory, the more positive the user's attitude towards the e-Tax Court, the stronger the intention to use it. The findings indicate that users' attitudes are a significant determinant of their behavioral intention to use the e-Tax Court. These results are consistent with studies by Wu & Chen (2017), Wu & Chen (2005), and Lu et al. (2010).

CONCLUSIONS

This study aims to examine the factors that influence the use of e Tax Court through the TAM framework. The findings suggest that both perceived ease of use and perceived usefulness have a positive effect on attitudes towards using e-Tax Court. Additionally, the research reveals that attitudes toward using e Tax Court positively influence the intention to use the platform. Therefore, perceived ease of use, perceived usefulness, and attitudes toward using e-Tax Court are significant factors that affect the behavioral intention to use the system. However, perceived usefulness does not have a significant direct impact on the behavioral intention to use e-Tax Court.

A limitation of this study is the simplicity of the TAM model, which includes only a few variables: perceived ease of use, perceived usefulness, and attitude toward using e-Tax Court. This is reflected in the R square value of 42.2%, meaning that 57.8% of other variables may influence the Behavioral Intention to Use e-Tax Court. Future research could expand the TAM model by incorporating additional relevant external variables, such as trust in e-Tax Court and the online evidence process, particularly in the context of tax courts. The implication of this research is expected to contribute by serving as a basis for formulating appropriate policies for the Tax Court to increase the number of users of the e-Tax Court system. In particular, the policy maker should consider the system that enhances the ease and usability of the system. Thus, more and more taxpayers are utilizing the e-tax court system and experiencing its benefits.

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