

SISMIOP Acceptance Behavior User Responses by Usage of Technology Acceptance Model (TAM) at Realization of Land and Building Tax (PBB) in Banyuwangi

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Abstract: Information system is required to help someone's performance, especially to finish their responsibility of the work. The Object of Land and Building Tax (PBB) range widely and impossible to be handled only by conventional system. Thus, Regional Revenue Body (BAPENDA) of the Banyuwangi Regency makes use of SISMIOP in 2013 to help the realization of the PBB reception. Because this system is the inheritance system from the Tax Office (KPP) Pratama Banyuwangi as the central tax collector and the time of the training of SISMIOP is very limited, it causes some problems, such as the lack of readiness of the employees as the user of SISMIOP, many menu in the system is difficult to understand, and system that cannot work maximally. Through these problems, this study focuses on discovering the response of the users' behavior in accepting the information system of SISMIOP by using the Technology Acceptance Model (TAM). The method used in this study is exploratory qualitative. The data collection is done through interview, observation, and documentation. This study is expected to help BAPENDA in decision making and repairing the SISMIOP. Thus, when there is system improvement in SISMIOP, the employees will be more ready and able to operate all the parts of the system.

1 INTRODUCTION

Land and Building Tax for Local and Regional (PBB-P2) is the third largest revenue contributor for Local Own-Source Revenue (PAD) of the Regency of Banyuwangi. The total of the revenue of PBB-P2 that contributed is Rp 33 Billion with 777.838 number of Notice of Land and Building Taxable (SPPT) from the total target of PAD of the Regency of Banyuwangi in 2017 which is Rp 388,617 Billion (banyuwangikab.go.id). accessed in March 1st, 2017). The realization of the PBB-P2 reception cannot be separated from the regional tax, the Land and Building Tax (PBB) and Acquisition Duty of Right on Land and Building (BPHTB), that collected by the Regional Revenue Body (BAPENDA). The information system used in the management and reception of PBB-P2 is the application of the Information Management System of Tax object (SISMIOP). SISMIOP is the application that previously used by KPP Pratama then inherited to BAPENDA. Since the training of the employees of BAPENDA was done in a short time, it causes some

problems, such as the lack of readiness of the employees as the users of SISMIOP, many menus in the system is difficult to understand, and system that cannot maximally working.

There are some theories that used in this study. First, there is behavioural theory which states that the hierarchy of decision making in an organization can be changed through information technology by suppressing the number of the employee and expanding the information spread (Laudon and Laudon, 2016). Behavioral theory provides clear theory framework to adopt new technology (Freddy, 2013; Hung and friends, 2006 in Gupta, 2015). Related to SISMIOP, users' behavior is essential in increasing the realization of the PBB-P2 reception in the Regency of Banyuwangi. Technology Acceptance Model (TAM) is the improvement of the Theory of Reasoned Action (TRA) and TAM was first introduced by Davis in 1989 (Gupta, 2015). According to Davis, 1989 in Gupta (2015) there are two factors that highly affect the use of a system. They are perceived usefulness, to increase the users' performance, and the perceived ease of use, to help

the users learn the system. Thus, this theory is needed to support the SISMIOP users' behavior. Lastly, the Information Management System of Tax Object (SISMIOP) is an integrated system to process the entire information in the form of tax object and subject with the help of computer with a cycle that starts from data collection (through registration, data collection, and assessment), giving tax object identity through Tax Object Number (NOP), data recording, data basis maintenance, output printing (in form of SPPT, STTS, DHKP, et cetera), reception monitoring, and tax collection practice, to the service for the taxpayer through one place service.

The prior studies that was done by Kamarulzaman and Azmi (2010), also Gupta (2015) result that behavioral aspect in new technology acceptance is essential in E-Filing tax system which is the system to recognize taxpayers' taxable income, even though the object of the study is different. If in the previous study the system used is E-Filing, this time, the system used is SISMIOP which focused on taxable PBB-P2. This study is expected to help BAPENDA in determining and repairing the SISMIOP, thus the employees can operate the system, hence the Control and Monitor practice of the realization of the PBB-P2 reception in the Regency of Banyuwangi will be going smoothly, and in the long run will increase the PBB-P2 reception in the Regency of Banyuwangi.

2 METHODS

The method used in this study is exploratory qualitative. Qualitative method is the method that is used to investigate a social phenomenon and problems in everyday life (Yin, 2011). Exploratory approach is the direct approach to the object of the study that is done by the researcher (Creswell, 2013). This study is going to be done in the Regional Revenue Body (BAPENDA) of the Regency of Banyuwangi especially in the area of PBB dan BPHTB. Investigation in this study includes SISMIOP users' behavior that used in the realization of PBB-P2 reception in the Regency of Banyuwangi. The object of the study is the employees' behavior in the use of SISMIOP in the BAPENDA of the Regency of Banyuwangi that directly observed by the researcher in the period of time until the required data are met.

The type of the data used in this study is primary data in the form of perception or respondents' opinion about Information Management System of Tax Object (SISMIOP). Next, the secondary data is literature study, the documents of the organization

(BAPENDA) in the form of realization of the PBB-P2 reception. The interview method of data collection is used to meet primary data needs, observation also used to discover the activities that are done in BAPENDA. The observation was conducted for 2 weeks to see the behavior of the employees in using the SISMIOP, and finally, the last method is documentation. The entire data that have been obtained then analyzed.

The analysis technique used is comparative descriptive. This technique can describe and analyze the behavior of employees' that using SISMIOP in the realization of the PBB-P2 reception as a whole. The entire data that have been obtained are analyzed using descriptive analysis to describe the obtained data. Descriptive analysis can be done by profoundly collecting the facts or evidences in the BAPENDA up to the preparation of the report. This analysis will produce a conclusion that suits the condition and circumstances of the BAPENDA in the Regency of Banyuwangi.

This study used TAM construction that is formulated by Davis (1989), include perceived usefulness, perceived ease of use, attitude, behavioral intention, actual use, and added some external perspectives that are experience and complexity. The main construction used in this study is perceived of usefulness, perceived ease of use that affect attitude. Then, add the system quality perspective that affect attitude. And finally, add the external perspectives which are experience and complexity.

3 RESULTS

TAM construction is used to do the interview and observation of the employees of BAPENDA that using SISMIOP. Conducted from the result of the interview, the perceptions of the employees as the users are:

- Perceived Usefulness. Perceived Usefulness is a person or user's degree of confidence that using the system can improve his/her work performance (Davis, 1989). All of the users have the perception that SISMIOP is highly useful to help the performance of BAPENDA and simplify the recording of the data that related to PBB-P2. In which one of the uses is to save the entire data related to tax object, subject, and produce various important data;
- Perceived ease of use. Perceived ease of use means that the person or user's degree of confidence can be free from effort (Davis, 1989). According to work experience from the

different users with the minimum of 4 years, education and ability in the information technology field states that SISMIOP is easy to use, means that users do not need any extra efforts. However, users also realize the weakness of the SISMIOP especially in its Big Data. Users state that there is data input that need to be updated immediately and adjusted with the real circumstances. And updating or changing the data is highly complicated and need to involve the third party as the builder of the SISMIOP software;

- Attitude. Attitude is the result of the perceived usefulness and perceived ease of use. Thus, when the perceived usefulness is well rated, and so do the perceived ease of use, then the users' attitude to the system or technology is also going to be good (Davis, 1989). Therefore, by the results of the perceived usefulness and perceived ease of use in the previous part, the SISMIOP users' attitude is generally well in the use of the SISMIOP. However, users state that they are going to ignore some inputs that are not suitable with the real circumstances. Such as, the price of the land, and the price of the building in the land, or the tax object whose location is already not appropriate. But overall, the users' attitude to the SISMIOP shows no sign of difficulty in using the SISMIOP.
- Perceived Quality. The idea of the information quality first stated by De Lone et al. (1992) which argue that information quality is one of the factors that highly affects the successful information system construction. Shin (2009) defined perceived quality as the consumers' satisfaction of the content or service that is being provided by technology. SISMIOP consumers are the employees and the government as the parties that collect the PBB-P2. The example of the quality that can be found from the SISMIOP is the overall output, which is SPPT, STTS, and DHKP. But in fact, some of the employees have bad perception about the Big Data of the SISMIOP. This problem of the Big Data is affecting the number of the reception of the Land and Building Tax that is also unsuitable with the present value. For example, the land that is located in the side of the road have high fair value so the tax of the land is also high, but there are some tax object in strategic location that should have high fair value but still applied in low tax object fair value so the tax reception is not maximize. And

so do the fair value of the materials for construction.

Next, using external perspectives as one of the factors that affect perceived of usefulness and perceived ease of use, which are:

- Experience. Experience has the effect on the perceived usefulness and perceived ease of use. The users have different experience. Based on the data from BAPENDA, it shows that there are several employees in PBB-P2 field that is directly in touch with SISMIOP. Based on the age and work experience in the field of PBB-P2, there are 7 people aged more than 30 years old and 9 people aged below 30 years old. 10 people only get their work experience in BAPENDA since the first time they work counted from 2013 until 2017. While the rest 6 of them are people that previously worked in other agencies and got mutation because of the transfer of the Tax for Local and Regional to the local government;
- Complexity. The complexity of SISMIOP assessed based on the different background of the education (Laihad, 2013). There are 2 people with Master degree, and 9 people with Bachelor degree, while the rest 5 of them are Associate degree and high school graduate. However, work experience also affects the degree of complexity of SISMIOP. For employees that graduated from high school constantly assumes that the system is not difficult because they operate the system a lot and are used to it. But, the senior employees stated that it is hard to fix and update the data of SISMIOP. To update the data and fix the damage of SISMIOP, BAPENDA have to call the third parties that build the SISMIOP.

4 CONCLUSIONS

The conclusion is that the SISMIOP is accepted by the employees of the BAPENDA as the users, but the quality that produced by the system is still not enough. So, even if the system is accepted by the users, it cannot bring satisfaction to them. It becomes a problem when the users are in fact, aware of the SISMIOP problem, but cannot do anything to fix it because the system is too complicated. The complexity to update the data of SISMIOP causes confusion to the employees when they have to assess the tax object.

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