

## ABSTRAK

**Jayanti, Anak Agung Sagung Widya (2024),** *Peran Moderasi Computer Self Efficacy Pada Determinan Efektivitas Penggunaan Aplikasi E-bupot Unifikasi.* Tesis, Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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*Kata-kata kunci: e-bupot unifikasi, kemudahan, kegunaan, kualitas informasi, sistem dan layanan*

Penelitian ini bertujuan untuk mengetahui pengaruh beberapa variabel, yaitu: (1) persepsi kemudahan, (2) persepsi kegunaan, (3) kualitas informasi, (4) kualitas sistem dan (5) kualitas layanan terhadap efektivitas penggunaan aplikasi *e-bupot* unifikasi yang dimoderasi variabel *computer self-efficacy*. Populasi pada penelitian ini adalah seluruh wajib pajak badan yang terdaftar di KPP Madya Denpasar sejumlah 1.866 wajib pajak. Pengambilan sampel menggunakan teknik incidental sampling dengan rumus Slovin dan diperoleh sampel sebanyak 329 wajib pajak. Teknik pengumpulan data yang digunakan adalah penyebaran kuesioner. Data dianalisis dengan menggunakan aplikasi SEM PLS versi 4.0. Hasil penelitian menemukan bahwa persepsi kemudahan, kualitas informasi, kualitas sistem dan kualitas layanan berpengaruh positif dan signifikan terhadap efektivitas penggunaan aplikasi *e-bupot* unifikasi, sedangkan persepsi kegunaan tidak berpengaruh terhadap efektivitas penggunaan aplikasi *e-bupot* unifikasi. *Computer self-efficacy* memperkuat hubungan persepsi kemudahan terhadap efektivitas penggunaan aplikasi *e-bupot* unifikasi, sedangkan *computer self-efficacy* tidak mampu memoderasi hubungan persepsi kegunaan, kualitas informasi, kualitas sistem, dan kualitas layanan terhadap efektivitas penggunaan aplikasi *e-bupot* unifikasi.

## ABSTRACT

**Jayanti, Anak Agung Sagung Widya (2024)**, The Moderating Role of Computer Self-Efficacy in Determining the Effectiveness of Using the Unification E-bupot Application. Thesis, Accounting, Postgraduate Program, Ganesha University of Education.

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Key words: e-bupot unification, convenience, usability, quality of information, systems and services

This research aims to determine the influence of several variables, namely: (1) perceived ease, (2) perceived usefulness, (3) information quality, (4) system quality and (5) service quality on the effectiveness of using the moderated unification e-bupot application computer self-efficacy variable. The population in this study was all corporate taxpayers registered at the Denpasar Madya KPP, a total of 1,866 taxpayers. Sampling used an incidental sampling technique with the Slovin formula and a sample of 329 taxpayers was obtained. The data collection technique used was distributing questionnaires. Data were analyzed using the SEM PLS version 4.0 application. The research results found that perceived convenience, information quality, system quality and service quality had a positive and significant effect on the effectiveness of using the unification e-bupot application, while perceived usefulness had no effect on the effectiveness of using the unification e-bupot application. Computer self-efficacy strengthens the relationship between perceived ease of use on the effectiveness of using the unification e-bupot application, while computer self-efficacy is unable to moderate the relationship between perceptions of usefulness, information quality, system quality and service quality on the effectiveness of using the unification e-bupot application.