

**PENGARUH MODEL *UNIFIED THEORY OF ACCEPTANCE AND USE OF TECHNOLOGY* (UTAUT) TERHADAP EFEKTIVITAS PENGGUNAAN *CORE TAX ADMINISTRATION SYSTEM* (CTAS)
(Studi Pada KPP Pratama Singaraja)**

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ABSTRAK

Studi ini termasuk jenis penelitian kuantitatif dengan maksud untuk mengetahui sejumlah faktor yang mempengaruhi efektivitas penggunaan *Core Tax Administration System* melalui *Unified Theory Of Acceptance And Use Of Technology*. Adapun faktor yang dikaji meliputi kemudahan penggunaan, ekspektasi kinerja, pengaruh sosial, dan kondisi fasilitas. Pihak yang bertindak selaku wajib pajak badan di KPP Pratama Singaraja menjadi populasi dalam studi ini. Penarikan sampel dari populasi ditempuh melalui mekanisme *purposive sampling* dengan penentuan sampel menggunakan rumus slovin, sehingga diperoleh 100 responden. Data dalam studi ini dikumpulkan melalui pendistribusian kuesioner. Data yang terkumpul kemudian dianalisis dengan statistik deskriptif serta analisis regresi linier berganda. Hasil studi ini membuktikan bahwa: (1) Kemudahan penggunaan memiliki pengaruh dengan arah positif dan signifikan pada efektivitas penggunaan *Core Tax Administration System*, (2) Ekspektasi kinerja memiliki pengaruh dengan arah negatif dan signifikan pada efektivitas penggunaan *Core Tax Administration System* (3) Pengaruh sosial memiliki pengaruh dengan arah positif dan signifikan pada efektivitas penggunaan *Core Tax Administration System* (4) Kondisi Fasilitas memiliki pengaruh dengan arah positif dan signifikan pada efektivitas penggunaan *Core Tax Administration System*.

Kata-kata kunci: Kemudahan penggunaan , Ekspektasi kinerja, Pengaruh sosial, Kondisi Fasilitas, Efektivitas Penggunaan, CTAS.

***THE INFLUENCE OF THE UNIFIED THEORY OF ACCEPTANCE AND
USE OF TECHNOLOGY (UTAUT) MODEL ON THE EFFECTIVENESS OF
USING THE CORE TAX ADMINISTRATION SYSTEM (CTAS)
(Study at KPP Pratama Singaraja)***

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ABSTRACT

This study is a type of quantitative research with the intention of finding out a number of factors that affect the effectiveness of the use of the Core Tax Administration System through the Unified Theory Of Acceptance And Use Of Technology. The factors studied include ease of use, performance expectations, social influence, and facility conditions. Parties who act as corporate taxpayers at KPP Pratama Singaraja are the population in this study. Sample withdrawal from the population was taken through a purposive sampling mechanism with sample determination using the slovin formula, so that 100 respondents were obtained. The data in this study was collected through the distribution of questionnaires. The collected data was then analyzed with descriptive statistics and multiple linear regression analysis. The results of this study prove that: (1) Ease of use has a positive and significant influence on the effectiveness of the use of the Core Tax Administration System, (2) Performance expectations have a negative and significant influence on the effectiveness of the use of the Core Tax Administration System (3) Social influence has a positive and significant influence on the effectiveness of the use of the Core Tax Administration System (4) The condition of the Facility has a positive and significant influence on the effectiveness of the use of the Core Tax Administration System.

*Keywords: Ease of Use, Performance expectations, Social influence,
Facility Conditions, Effectiveness of Use, CTAS.*