

The Influence of Social Effects, Trust in Government, Hedonic Motivation on Behavior taxpayers with Behavior Intention as an intervening variable case *E-Faktur* Indonesia

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Abstract: This study aims to analyze the behavior of the use of Information Systems in registered taxpayers at the Palembang Middle Tax Service Office through the Unified Theory of Acceptance and Use of Technology. Specifically the purpose of this study was to examine trust in government, hedonic motivation, and social influence on the Behavior Intention and User Behavior of e-faktur and test Behavior Intentions towards User Behavior of e-faktur. This research is Quantitative Descriptive Research. The sampling method is proportional stratified random sampling method. The number of samples was 282 respondents are director and accounting major in company who registered in Middle Tax Service Office Palembang. The method in this study is statistics using SmartPLS 3.0. The results of this study indicate that trust in government has a significant effect on Behavior Intention whereas behavior does not have an effect as well as Hedonic Motivation which has a significant positive effect on behavioral intentions while behavior does not affect. Social Influence does not have a significant effect on the Behavior Intention and User Behavior of e-faktur. As well as Variable Intentions of Behavior towards User Behavior e-faktur has a significant effect. In the next study we suggested adding gender, age, experience and voluntary variables.

Keywords: Social Influence, Trust in government, Hedonic Motivation, Behavior Intention, User Behavior, *E-Faktur*

INTRODUCTION

One of tax in Indonesia is Value Added Tax (VAT), which is imposed on end consumers [1]. VAT is regulated in Law number 42 of 2009 that VAT uses a form called tax invoice where the filling must be clear, complete and correct according to the laws and regulations. The use of tax invoices is also only permitted by employers in accordance with the laws and regulations, namely taxable entrepreneurs who have been inspected and confirmed by the Directorate General of Taxes. Tax Invoice that is not filled in accordance with the provisions in this paragraph results in the Value Added Tax contained in it not being credited in accordance with the provisions in Article 9(8f).

In implementing the provisions of the VAT Law there is an understanding of Incomplete Tax Invoice as regulated in Article 1 number 9 Director General of Tax Regulations, namely as follows: Incomplete Tax Invoice is a Tax Invoice that does not include non-actual or actual information and / or fill in inappropriate information with procedures and procedures as stipulated in this Director General of Taxes Regulations. This resulted in the people who were forced to issue tax invoices threatened with criminal penalties for 2 years and a maximum of 6 years according to article 39A. With conditions that are so tightly regulated, the public is still issuing tax invoices that are not in accordance with the regulations, can be seen from several cases the authors summarize from the press release of the Directorate General of Taxes as follows:

Table-1: Case of Tax Invoicing in Indonesia

No.	Year	Case
1.	2008 – 2013	100 case
2.	2014	31 case
3.	2015	41 case
4.	2016 – 2017	525 case

Source : Pers Conferens of Direktorat General of Tax ,2018

From the data above it can be seen that the number of cases of fictitious tax invoices is detected faster in 2016 until 2017, this is because the Directorate General of Taxes has made several efforts such as Re-Registration of Taxable Entrepreneurs in 2012, application of Electronic Tax Invoice Numbering (e-Nova) and *e-faktur* since 2013, and the establishment of Task Force (Task Force) Handling of *TBTS FP* in 2014 and 2015.

The Ministry of Finance has issued a regulation that stipulates the definition of the latest tax invoice, which consists of electronic forms or *e-faktur*. Electronic tax invoices, hereinafter referred to as *e-faktur*, are tax invoices made through electronic applications or systems determined and / or provided by the Directorate General of Taxes. The government issued an electronic tax invoice (e-faktur) with the aim of providing convenience, comfort and security for PKP (Taxable Entrepreneurs) in carrying out their tax obligations, especially making tax invoices and facilitating the Directorate General of Tax's supervision of cases such as fictitious tax invoices.

The use of *e-faktur* has achieved high popularity. All corporate taxpayers have been obliged to use this *e-faktur* program, which for Java and Bali has been required in June 2015 while in South Sumatra it is required in June 2016 to be excluded from the taxpayers of Palembang City KPP who have implemented *e-faktur* since June 2015 in accordance with Kep-08 / PJ / 2015 [2]. E-invoicing itself is an application to make electronic tax invoices that were originally manual to be electronic, the development of information technology (IT) *e-faktur* is a Directorate General of Tax roadmap in fixing VAT administration aimed at optimizing VAT receipts through increasing compliance of Taxable Entrepreneurs (PKP) [3]. The benefits of own e-invoicing for sellers are saving time due to getting the tax invoice serial number through e-nova services without having to queue to the registered tax office, avoiding incompleteness because each stage in the *e-faktur* must be filled without being missed and the program is directly integrated with the Directorate General Taxes do not need to sign because there are electronic signatures and reduce paper usage. For buyers protected from unauthorized misuse of tax invoices because *e-faktur* is equipped with security in the form of a QR code that can be verified by scanning. So, the buyer PKP is assured that the VAT paid by the buyer of the data has been reported to the DGT by the seller. Likewise, the DGT gets real time full control over all tax invoices uploaded and reported by the PKP. So the risk of misuse of tax invoices by mischievous PKP can be minimized. The process of correspondence between KPP and PKP can be done faster because checking can now be done online.

As technology advances and innovates Accounting Information Systems in the field of e-invoicing applications, software applications themselves will experience various problems related to adoption at the user or taxpayer level. The development of Information Technology does not necessarily positively influence the adoption of software itself at the user level, related to the low level of adoption of software technology; some previous researchers have explored social and psychological theories to explain the factors that cause this problem among them [4-7]. Even so, the existing theories of technology acceptance are still limited in the context of organizations or companies. Research that includes into more individual contexts such as the acceptance of the information technology context on the user side is still very limited [8].

Based on these conditions, it is deemed necessary for the Directorate General of Taxes to be able to find out the factors that influence the taxpayer's intention to utilize the *e-faktur* application facility so that the use of *e-faktur* can be sustainable according to government directives. This kind of activity is considered important because with the previous study, the Director General of Taxes that provides *e-faktur* services is able to get a clear picture of what factors are able to encourage taxpayers' intentions and behavior to utilize *e-faktur* so that the end result is encouraging Taxpayers are continuously motivated to use the *e-faktur* application.

Previous researchers have adopted this Information Technology such as the Technology Acceptance Model (TAM), Planed Behavior (TPB) Theory and Unified Theory of Acceptance and Use of Technology (UTAUT)

Problem Formulation

Based on the description of the background above, the formulation of the problem in this study are:

- How Social Influence, Trust in the government and Hedonis Motivation positively influences the E-faktur User Behavior Intention.
- How Social Influence, Trust in the government and Hedonis Motivation have a positive effect on E-faktur User Behavior.
- How Intentions the behavior of taxpayers positively influences the behavior of using E-faktur on an ongoing basis.

Research Objectives

Based on the background and formulation of the problem above, the objectives of this study are as follows:

- To find out whether Social Influence, Trust in the government and Hedonis Motivation positively

influence the Intentions of User Behavior of *e-faktur*.

- To find out whether Social Influence, Trust in the government and Hedonis Motivation positively influence the User Behavior of *e-faktur*.
- To find out whether the intention of taxpayer behavior has a positive effect on the behavior of using e-invoicing on an ongoing basis.

Benefits of Research

This research is expected to provide benefits, namely:

- Theoretical benefits can identify the factors that can affect user acceptance of the use of *e-faktur* as a media for making tax invoices, especially related to the ease and benefits obtained in using the system.
- The practical benefits of this research on corporate taxpayers registered with the office of the madya tax service in Palembang city are expected to be an evaluation material in helping to implement a good and effective system to use *e-faktur* and become a means of adding information to the e-faktur system.
- Benefits for the Directorate General of Taxes

The results of this study will contribute to the Directorate General of Taxation (DGT) in determining policies to facilitate e-faktur taxpayers who are integrated with VAT Periodical Tax Returns and improve the procedures for reporting VAT Periodical Tax Returns electronically so as to improve service to taxpayers.

METHODS

Hipotesis

Constructions Social influence implies the degree to which an individual feels that someone else has a significant influence on him / her in using a new system or technology [4]. Therefore, it is possible that the influence of colleagues, peers, family members, supervisors and others can determine the individual use of e-services. Therefore, the same hypothesis is stated as:

H1: Social Influence has a positive effect on Behavior Intention using *E-faktur*

The belief that the users of damage will get the best treatment from the government (Carter & Belanger, 2004), (Iskender & Ozkan, 2013). Many studies have adopted UTAUT to investigate individual behavior towards the adoption of information systems in the context of the private and public sectors (Rodrigues, Sarabdeen, & Balasubramanian, 2016). The wide application of UTAUT theory in the private sector and public sector motivates researchers to use UTAUT as a study tool to understand the effects of various factors on

the implementation of *e-faktur*. This aspect of trust is very important in studying the adoption of e-faktur services, namely Trust in the government for the provision of online services.

H2: Trust in the Government has a positive effect on Intention of Behavior using *E-faktur*

According to (Yusup, Hardiyana, & Sidharta, 2015) the utilitarian or hedonic nature of e-billing determines the use of taxpayer intentions. The invoice service feature might make users or taxpayers become accustomed to working on the invoice service. Hedonic motivation is as a pleasure or pleasure obtained from the use of technology and has been shown to play an important role in determining the acceptance and use of technology [8, 9]. All taxpayers will enjoy online and real time services, enjoy time savings because without having to be printed and signed because signatures have been integrated using barcodes, taking tax invoice serial numbers without coming and queuing at the tax office, then the research model is hypothesized is

H3: Hedonic motivation has a positive effect on Behavior Intention using *E-faktur*

Social influence can be a strong predictor of behavior. In a study of the use of learning platforms by teachers, reported that social influences, in this case, the influence of superiors, had a positive effect on their behavior [10]. On the other hand Nysveen and Pedersen [11] found no significant social influence on behavior towards the use of technology.

H4: Social influence has a positive effect on taxpayer behavior in using *E-faktur*

The belief that the users of damage will get the best treatment from the government [12,13]. Many studies have adopted UTAUT to investigate individual behavior towards the adoption of information systems in the context of the private and public sectors [14]. The wide application of UTAUT theory in the private sector and public sector motivates researchers to use UTAUT as a study tool to understand the effects of various factors on the implementation of *e-faktur*. The trust aspect is very important in studying the adoption of e-faktur services, namely trust in the government or the provision of online services.

H5: Trust in the Government has a positive effect on the behavior of taxpayers in using *E-faktur*

According to Babin *et al.* [15], the utilitarian or hedonic nature of e-faktur services determines the use of taxpayer intentions. The e-faktur service feature might make users or taxpayers become accustomed to working with e-faktur services. Hedonic motivation is as a pleasure or pleasure obtained from the use of technology and has been shown to play an important

role in determining the acceptance and use of technology [16, 9]. All taxpayers will enjoy online and real time services, enjoy time savings because without having to be printed and signed because signatures have been integrated using barcodes, taking tax invoice serial numbers without coming and queuing at the tax office, then the research model is hypothesized that is

H6: Hedonic motivation has a positive effect on taxpayer behavior in using *E-faktur*

User behavior is found to be important in the actual use of technology [9]. Consistent with all image models of psychological theories, which argue that individual behavior can be predicted and influenced by individual intentions, UTAUT argues and it is evident that User Behavior has a significant influence on the use of technology [4, 8]. The intention to use refers to the strength of the intensity of the user of the program from the desire to use digital information resources for their research; therefore, the intention to use plays an important role in predicting the future use of making electronic tax invoices [17]. There is substantial empirical evidence that supports the causal relationship between Intention and Behavior [16]. Thus, the following hypothesis is proposed for this study.

H7: Behavior intention has a positive effect on taxpayer behavior in using *E-faktur*

METHODS

This research is quantitative research, quantitative research that is research to test certain theories by examining the relationship between variables [10]. The reason for using quantitative research is that this study aims to determine the effect of Social Influence, Trust in the government and hedonic motivation on *E-faktur* User Behavior with Behavior Intention as an intervening variable, so that quantitative research is compatible with this study. According to Sugiyono [18]. This type of research uses a descriptive method with a quantitative approach, meaning that the research conducted emphasizes numerical analysis or numerical data. While the descriptive method is a method used to describe and analyze a research result but not used to make broader conclusions. So that it can be concluded that the method used in this study using descriptive quantitative approach is the results of research processed and analyzed and then drawn conclusions. This means that the research is processed by emphasizing the analysis of numerical data (numbers) so that a significant relationship is found in these variables and clarifies the object under study. This research was carried out at the Palembang Intermediate KPP. The object of the research was the corporate taxpayer registered with the Palembang Intermediate Tax Office registered as a

Taxable Entrepreneur (PKP) and a taxpayer who took the tax invoice serial number through *e-Nova*.

In this study collected by means of distributing questionnaires. The questionnaire in this study uses scaling (provides answer choices), namely the Likert scale. Likert scale used is 1 representing strongly disagree, 2 representing disagree, 3 representing disagree, 4 representing agreeing, and 5 representing strongly agreeing. A questionnaire like this is called a fixed-alternative questionnaire or a close-ended questionnaire, which is a questionnaire that already has an answer option [19].

The population in this study is a corporate taxpayer registered in the Palembang Intermediate Tax Service Office who has used the *E-faktur* system in issuing tax invoices. The reason researchers are taking corporate taxpayers is because corporate taxpayers at Palembang Middle KPP have been required to use *e-faktur* since June 2015 so that they have been engaged for more than one year.

In determining the sample size, this study uses a solvin's formula so that it can be known how many samples will be taken. The formula used is as follows [18]:

$$n = \frac{947}{1 + 947e^2} = 282 \dots\dots\dots(i)$$

Thus, this study used 282 corporate taxpayers as respondents. The sample collection follows a probability sampling theory by using a proportional stratified random sampling technique (sample by considering the type / category) of the sample grouped into 4 parts, namely trading companies, manufacturing companies and other category companies. By determining the proportion of each type of business based on the percentage of the number in the sample [20].

The number of samples of 282 respondents distributed can be used in the analysis in this study. The principle of sample selection in this design is that every element in the population has the same opportunity to be chosen [21]. The following table 2 is the sample number of respondents.

Whereas the taxpayer engaged in the trade sector is the largest taxpayer of 42.87%, occupies the second position, namely the service company by 41.09%, then the Manufacturing Company by 8.55% and other business enterprises by 7.49% .

Table-2: Number of Samples by Business Field

No	Business Field	Taxpayer	Amount of sample	Percentage
1.	Marchandhise	406	122	42,87%
2.	Service	389	115	41,09%
3.	Manufacture	81	24	8,55%
4.	Others	71	21	7,49%
Jumlah		947	282	100%

Source: Processed data, 2018

Framework for Thinking

The frame of mind made in the form of schematic drawings to further explain the relationship between independent variables, dependents, and

intervening variables. For this reason, in this study it was formulated in the framework of the picture as follows:

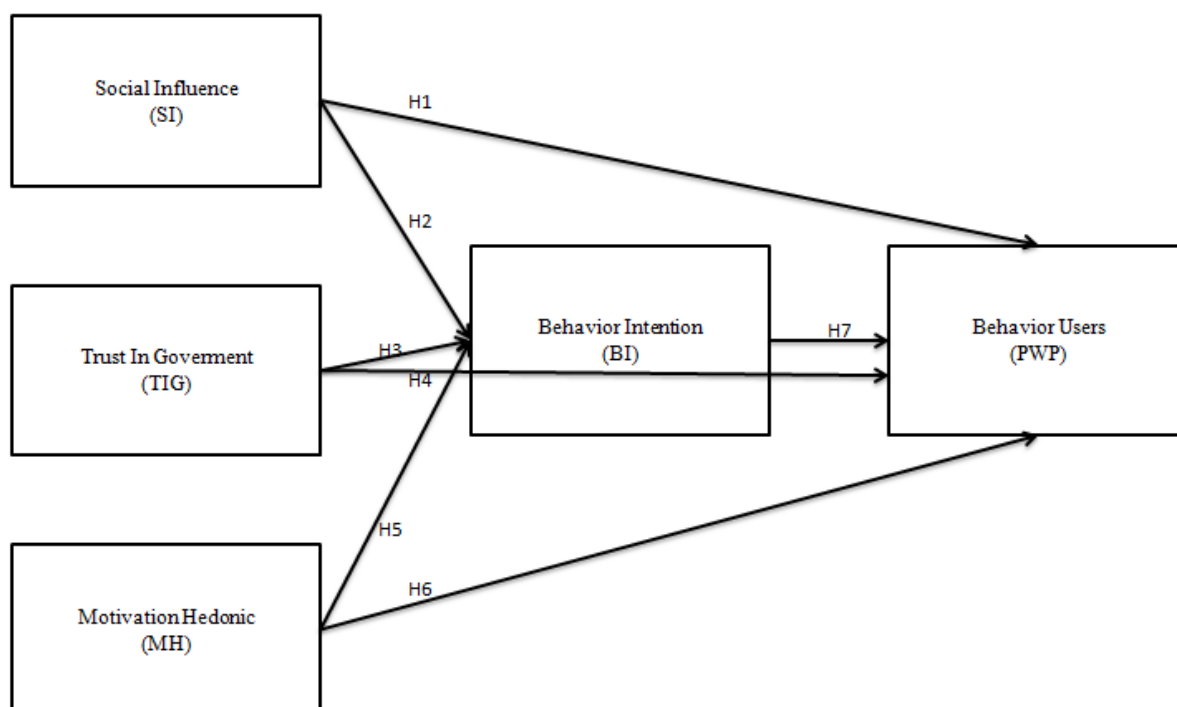


Fig-1: Thinking Framework

RESULT & DISCUSSION

Result SmastPLS 3.0

Estimate Parameter and Significant Test Path

Variable	Original Sample	Sample Mean	Standar Error	T-Statistik	P.Value	Accepted / Rejected
Social Influence > Behavior Intention	0,080	0,088	0,059	1,366	0,173	Rejected
Social Influence > Behavior	0,022	0,022	0,067	0,327	0,744	Rejected
Trust in Government > Behavior Intention	0,114	0,112	0,057	1,993	0,047	Accepted
Trust in Government > Behavior	0,082	0,085	0,069	1,198	0,231	Rejected
Motivation Hedonic > Behavior Intention	0,437	0,438	0,059	7,367	0,000	Accepted
Motivation Hedonic > Behavior	-0,039	-0,040	0,074	0,531	0,596	Rejected
Behavior Intention > Behavior	0,319	0,314	0,077	4,160	0,000	Accepted

Source : Data processing with SmartPLS 3,0

The results of the significance test above indicate that the Social Influence (SI) variable on Intention (BI) has no significant effect seen from the table t statistics <1.96 (1.366) and p-value 0.173 above 0.05 thus the first hypothesis (H1) is rejected. For the Social Influence variable on taxpayer behavior has a positive and not significant effect, this is indicated by the statistical t value <1.96 or (0.327) so that the second hypothesis (H2) is rejected, Variable government trust in intention has a t value of 1.993 greater from 1.96 while positive p-value 0.047 means the third hypothesis (H3) is accepted. The variable trust in the government towards the variable taxpayer behavior also has a positive and insignificant effect because the t-value of statistics is <1.96 or 1.198 so that the fourth hypothesis (H4) is rejected. Hedonic Motivation (MH) variable towards Intention (BI) has a significant effect of 7.367 greater than 1.96 with p-value 0,000 this means that the fifth hypothesis (H5) is accepted .. For Hedonis Motivation shows a negative and not significant effect because the statistical t value equal to 0.531 smaller than 1.96 this indicates that the sixth hypothesis (H6) is rejected. And the Variable Intention to Behavior has a positive and significant effect, this is indicated by a table of t statistics of 4.160 > 1.96 so that the seventh hypothesis (H7) is accepted.

DISCUSSION OF THE HYPOTHESIS

Effect ocial Influence on the Behavior Intention in Using *E-faktur*

For the third hypothesis states that Social Influence has a positive effect on Taxpayer Intentions using the e-faktur system can be seen from the original sample of 0.080, while the significant level is seen in the t value of statistics under 1.96 (> 1.96) of 1.366 and p.value above 5% ($\alpha = 0.05$) which is 0.173 so the results of this study reject the third hypothesis (H3). This study found that social influence did not affect intention. This finding contrasts with the results obtained by most of Yahia *et al.* [17], Azis, Saliza Abdul [22], Costa, Silva [23], Isaias, *et al.* [3], Preeti tak [3], McKeown, Tui & Mary Anderson [14], Yusup, Maulana & Hardiyana [24], Yusof, Raja Jamilah Raja & Irum Inayat [25], Mahzan, Nurmazilah, Andy Lymer [22] . In Bendi's Research, Kristoforus Jawa & Sri Handayani [26], Sedana, I Gusti Nyoman [27], found that this construct, despite its effect on Intention, was very small and almost meaningless. In the study of Venkatesh, V Morris, M. G, Davis, G. B, and Davis, F. D [4], it was suggested that this construct would affect intention in a mandatory environment. Conversely in the use of voluntary, construct does not become a determinant in intention. In a mandatory environment, this construct will be a weak predictor in the early days of using the system. The role of this construct will weaken as it increases experience and habits.

Effect of Trust in the Government on the Behavior Intention in Using *E-faktur*

The test results on the parameters between Trust in the Government and the intention of taxpayers to use *E-faktur* which can be seen from the original sample value shows that there is a positive effect of 0.114 (11.4%).

While the significant level is seen in the statistical t value above 1.96 (> 1.96) of 1.993 and the value of p.value below 5% ($\alpha = 0.05$) which is 0.047 so that the results of this study accept the fourth hypothesis (H4). Based on the results of this study, it can be concluded that trust in the government has a significant positive effect on the intention of taxpayers to use *e-faktur*. This shows that the higher the taxpayer's trust / confidence using *e-faktur* will result in positive public trust in the government, forming an intention to use *e-faktur*. And on the contrary the lower the trust or confidence of the taxpayer using e-invoicing, the lower the intention to use it.

This Construct of Trust in the Government towards positive influences supports previous research by [1] which results of research if the community gives trust to the government, the government will provide the best service to the community so as to facilitate work, as well as research *e-faktur* with the growth of people's intentions of trust in the government, the government will always try to provide the best service and maintain the interests of taxpayers in this case, for example the Directorate General of Taxes has trained its employees to be proficient in programming so that they can help taxpayers who have difficulty using the application, set up a special consultation room for tax programming, and the media asked through the tax box.

Effects of Hedonis Motivation on Behavior Intentions in Using *E-faktur*

The test results of the parameters between Hedonis Motivation towards the intention of taxpayers in using *E-faktur* which can be seen from the original sample value shows there is a positive influence of 0.437 (43.7%). While the significant level is seen in the statistical t value above 1.96 (> 1.96) of 7.367 and the value of p.value below 5% ($\alpha = 0.05$) which is 0,000 so that the results of this study accept the fifth hypothesis (H5). Based on the results of this study it can be concluded that Hedonis Motivation has a significant positive effect on the intention of taxpayers to use *e-faktur*. This shows that the higher the taxpayer's trust / confidence using *e-faktur* will produce a positive hedonic motivation to form the intention to use *e-faktur*. And on the contrary the lower the trust or confidence of the taxpayer using e-invoicing, the lower the intention to use it.

This research is in line with the research of Yusup, Hardiyana, & Sidharta [24] the utilitarian or

hedonic nature of e-billing determines the use of taxpayer intentions. The e-faktur service feature might make users or taxpayers become accustomed to working using e-faktur services.

Effect Social Influence on Taxpayer Behavior in Use E-Faktur

For the eighth hypothesis states that Social Influence has a positive effect on the Behavior of Taxpayers using the e-faktur system can be seen from the original sample 0.022, while the significant level is seen in the t value of statistics under 1.96 (> 1.96) of 0.327 and p.value above 5% ($\alpha = 0.05$) which is 0.744 so the results of this study reject the eighth hypothesis (H8). This study found that social influences did not affect behavior. Social influence can be a strong predictor of behavior. In a study of the use of learning platforms by teachers, reported that social influences, in this case, the influence of superiors, had a positive effect on their behavior [10]. Whereas this research is in line with the research of Nysveen and Pedersen [11] which found no significant social influence on behavior towards the use of technology.

Effect of Trust in the Government on Taxpayer Behavior in Use E-Faktur

In the ninth hypothesis states that trust in the government has a positive effect on the behavior of taxpayers using the e-faktur system can be seen from the original sample of 0.082, while the significant level is seen in the t value of statistics below 1.96 (> 1.96) of 1.196 and the value of p. value above 5% ($\alpha = 0.05$) which is 0.231 so the results of this study reject the ninth hypothesis (H9). This study found that the influence of trust in the government did not affect behavior.

Until now, the government effort to implement the making of tax invoices in an integrated manner has only reached the construct of taxpayer intention to use it, but it has not affected the taxpayer's behavior because the e-faktur service system is still in the process of improving the system, such as the use of electronic certificates every 2 years. again until June 2018 taxpayers have re-registered at the Palembang municipal tax office, then there is an increase in the version of the e-faktur itself, this is actually a form of government service to the public so that in the future it can adjust to advances in computer technology, but it is still burdening taxpayers because of the difficulty in adapting to the renewal of the e-faktur system.

Effects of Hedonic Motivation on the Behavior Taxpayersin Using E-faktur

In the six hypothesis states that hedonic motivation negatively affects the Behavior of Taxpayers using the e-faktur system can be seen from the original sample 0.082, while the significant level is seen in the value of t statistics below 1.96 (> 1.96) of 1.196 and p.value above 5% ($\alpha = 0.05$) which is 0.531 so the

results of this study reject the tenth hypothesis (H9). this study found that the influence of hedonic motivation did not affect behavior.

The use of e-invoicing is not as easy as smartphone use as in the study of Preeti Tak [28] which mentions significant hedonic motivation influencing people's behavior in using online shopping apps on smartphones, in Yi, Ching Suk's research, Chung Yee Ting & Dee Chia Young [9] Where Hedonis Motivation has a significant positive effect in using Social Network Users. In the taxpayer e-faktur program must go through several stages until the issuance of tax invoices such as passing the user id and password, when uploading must be integrated with the directorate general of taxes. For this reason, the influence of hedonic motivation does not affect the behavior of taxpayers in the use of e-faktur.

Effect of Intention on Taxpayer Behavior in Using E-Faktur

The test results on the parameters between Intention to the behavior of taxpayers in using E-faktur which can be seen from the original sample value of BI \rightarrow PWP shows that there is a positive effect of 0.319 (31.9%). While the significant level is seen in the statistical t value above 1.96 (> 1.96) of 4.160 and the value of p.value under 5% ($\alpha = 0.05$) which is 0,000 so that the results of this study accept the eleventh hypothesis (H11) accepted. Based on the results of this study it can be concluded that Taxpayer Intention has a significant positive effect on taxpayer behavior in using e-faktur. This shows that the higher the taxpayer's trust / confidence using e-faktur will produce positive intentions that form the behavior of taxpayers to use e-faktur. And conversely the lower the taxpayer's confidence or belief using e-invoicing will be the lower the taxpayer's behavior to use it.

User behavior is found to be important in the actual use of technology [9]. Consistent with all image models of psychological theories, which argue that individual behavior can be predicted and influenced by individual intentions, this research supports the theory of unified acceptance and use of technology (Unified Theory of Acceptance and Use of Technology) which argues and proven User Behavior has significant influence on technology use [4,8]. Intention to use refers to the intensity of the intensity of e-faktur program users from the desire to use digital information resources for their work. Therefore, the intention to use plays an important role in predicting the future use of making electronic tax invoices [29]. This study also supports the research of Venkatesh and Davis[30], Venkatesh and Morris[16] that the causal relationship between intention and behavior is proven empirically.

CONCLUSIONS

- Social Influence on Intention of Behavior and Behavior shows a positive but not significant direction; in this construct the individual believes to what extent the interests of the people around him can influence the individual. The results of this study are also in line with previous researchers Bendi, Kristoforus Jawa & Sri Handayani that although social influence will affect intention and behavior but the effect is very small and almost insignificant, according to Venkatesh [4] social influence constructs that are mandatory will have an effect and will not influential if it is voluntary, as we know that *e-faktur* are required by the government, other findings according to Venkatesh *et al.* [4] this construct will be a weak predictor in the early days of using the system.
- The Influence of Trust in the Government on Taxpayer Intention and Behavior, it can be concluded that up to the time this study contracted trust in the government had a significant positive effect on the intention to use e-invoicing, but for trust in the government towards behavior showed a positive but not significant direction.
- Effect of Hedonis Motivation on behavioral intentions and behavior of taxpayers, has a positive and significant effect on the construct of taxpayer intentions. While the construct of hedonic motivation shows a positive direction to behavior but is not significant.
- Effect of taxpayer behavior intention has a significant positive effect on taxpayer behavior in using *e-faktur*. This shows that the higher the taxpayer's trust / confidence using *e-faktur* will result in positive behavioral intentions that form the behavior of taxpayers to use *e-faktur*.

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