

Model of Using The E-SPPT PBB Application Based on The Unified Theory of Acceptance and Use of Technology (UTAUT) Concept and Its Impact on Taxpayer Compliance

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ABSTRACT

This study aims to analyze the influence of performance expectancy, effort expectancy, social influence, and the availability of support (facilitating conditions) on the actual use of the e-SPPT PBB application, as well as its implications for taxpayer compliance levels. The research method uses quantitative descriptive analysis, with the chosen verification technique being PLS-SEM (Partial Least Squares Structural Equation Modeling). The sampling technique used is simple random sampling with a total sample of 100 respondents. The research results show that the direct effect of the actual use of the e-SPPT PBB BPPRD application in Jambi City is significantly influenced by performance expectancy, effort expectancy, and social influence, but not by facilitating conditions. Furthermore, the actual use of the application has a significant effect on taxpayer compliance. Then, the indirect effects of performance expectancy, effort expectancy, and social influence significantly affect taxpayer compliance through actual use, whereas facilitating conditions do not affect taxpayer compliance through actual use.

Keywords: *performance expectations, effort expectations, social influence, facilitating conditions, actual usage, and taxpayer compliance.*

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1 INTRODUCTION

The Jambi City Government, in this case BPPRD Jambi City, has made innovations in the tax reporting system (Tax Assessment Notification Letter/SPPT) electronically, known as e-SPPT PBB. This innovation aims to meet the needs of the community or taxpayers who are increasingly digitally connected in the Society 5.0 era. In addition, this innovation is also intended to improve taxpayer compliance through an easier and faster process. With a digital-based system, taxpayers can report and pay taxes online, reducing the time and effort required compared to conventional methods.

The research results of Rira et al. (2024), Syahril (2022), Hidayat and Afiyanti (2018), as well as Ramadhanti and Haq (2023) have proven that technological innovation in tax services such as e-SPPT has a positive and significant effect on taxpayer compliance. From these research results, it can be concluded that, overall, e-SPPT has a positive impact on taxpayer compliance through various aspects, including ease of reporting, reduced errors, time efficiency, increased transparency, and stricter supervision. With the presence of e-SPPT, taxpayers tend to be more compliant in fulfilling their tax obligations because this system provides a more user-friendly, efficient, and transparent experience.

Similar problems related to the use of technology in taxation services were also pointed out by Riksfardini et al. (2023) in their research, stating that the utilization of e-Filing is still not optimal and still leaves issues. There is still public doubt about the security of reported SPPT data; in addition, many people are not very familiar with technology, so many taxpayers still report their SPPT directly to the tax service office. Based on these problems, it is necessary to conduct a study on the factors that influence taxpayers' acceptance and use of taxation service technology. Based on the Unified Theory of Acceptance and Use of Technology (UTAUT) model proposed by Venkatesh et al. (2003), four main elements influence the adoption and use of e-SPPT technology. These four elements include: performance expectancy, effort expectancy, social influence, and facilitating conditions.

Facilitating conditions, such as adequate technical infrastructure and technical support available to assist users when they encounter problems, also play an important role in encouraging the actual use of a technology. Adequate infrastructure, such as a stable internet connection and appropriate devices, allows users to access technology more smoothly. In an organization, for example, if a company provides suitable hardware and software as well as fast internet access, employees are more likely to use technology in their work. Without supporting conditions, technical obstacles can hinder the optimal use of technology. Research conducted by Septiarani (2020) and Oluyinka et al. (2021) shows that the availability of support or facilitating conditions can influence actual usage. However, this is different from the research of Achjari et al. (2011), which revealed that the availability of support or facilitating conditions does not affect the actual use of technology. In the context of digital tax services, Chitakala and Phiri (2022) and Nugroho et al. (2018) proved that facilitating conditions cannot influence the actual use of digital tax services. Meanwhile, Saragih and Septamia (2019) and Safitri (2021) proved that facilitating conditions can influence the actual usage of digital tax services.

Based on the description of user behavior phenomena (taxpayers) in using the e-SPPT PBB application, as well as the differences in results in previous studies, the author is encouraged to re-examine the consistency of the influence of performance expectancy, effort expectancy, social influence, and the availability of supporting facilities (facilitating conditions) on the actual usage of the e-SPPT PBB application, as well as its implications for the level of taxpayer compliance.

2 LITERATURE REVIEW

2.1 Variable Intervening

2.1.1 Actual Usage

Actual usage refers to the extent to which a person actually uses the technology, measured by how often (frequency) and how long (duration) time is spent interacting with it. In other words, actual usage reflects an individual's direct involvement in using the system in reality. User satisfaction with a system usually arises when the system is perceived as easy to use and capable of enhancing productivity, which is reflected in user behavior in daily practice (Han & Conti, 2020). Meanwhile, Barnett et al. (in Saintz, 2017) stated that actual usage can also be measured through several dimensions of user personality, namely 1) Frequency of use, 2) Consistency of use, 3) Usage experience.

2.2 Dependent Variable

2.2.1 Taxpayer Compliance

Syahrial (2022) added that a taxpayer is considered compliant if they always submit the Tax Return (SPT) on time, have no tax arrears from all types of taxes they owe, have never been subjected to criminal tax penalties, and are able to maintain bookkeeping and undergo audits for the past two years. Furthermore, according to Devano and Rahayu (2006), tax compliance reflects a good tax awareness climate, which is demonstrated through four main aspects: understanding of tax regulations, completeness and clarity in filling out tax forms, accuracy in calculating the taxes owed, and timeliness in fulfilling tax obligations. According to Devano and Rahayu (2006), individual taxpayer compliance can be measured through two main dimensions, namely formal compliance and material compliance: 1) The formal compliance dimension describes the extent to which a taxpayer fulfills the administrative obligations stipulated in tax regulations, 2) The material compliance dimension emphasizes compliance in terms of the substance or essence with tax provisions.

2.3 Independent Variable

2.3.1 Performance Expectancy

Performance expectancy refers to the extent to which a person believes that the system being used can provide benefits in completing their work (Venkatesh et al., 2020). According to Subagio and Saputra (2012), people tend to evaluate the services they receive by comparing them to their expectations or desires. Suwandi and Azis (2018) state that performance expectancy is the extent to which users feel that using a technology system can provide ease and advantages from a service, such as speed, security, and convenience. Meanwhile, according to Junadi and Sfenrianto (2015), performance expectancy is defined as the system's ability to increase efficiency, not cause difficulties, and accelerate service processes. According to Venkatesh et al. (2020), the measurement of performance expectancy consists of several dimensions, including 1) perceived usefulness, 2) Job-fit, and 3) relative advantage.

2.3.2 Effort Expectancy

Junadi and Sfenrianto (2021) explain that effort expectancy reflects the degree of ease perceived by consumers in using electronic payment systems, including the ease of understanding the system without requiring specific technical skills. In addition to considering the benefits of using technology, individuals generally also assess how easily they can adapt to that technology. The greater the perception of ease of use and the less effort required, the higher the tendency of a person to use the technology (Mahendra et al., 2021). According to Venkatesh et al., (2020), the measurement dimensions of effort expectancy are 1) Perceived ease of use, 2) Complexity, 3) Ease of use.

2.3.3 Facilitating Conditions

Facilitating conditions are defined as the extent to which an individual believes that there is adequate organizational and technical infrastructure to support the use of a system (Venkatesh et al., 2020). Junadi and Sfenrianto (2021) explain that facilitating conditions reflect the user's view on the availability of resources needed to use technology. According to Venkatesh et al. (2020), there are several dimensions used to measure facilitating conditions, namely 1) Perceived behavioral control, 2) Supporting or facilitating conditions, 3) Compatibility.

2.3.4 Social Influence

Social influence is the extent to which an individual feels that people around them affect their decision to use technology (Oliviera, 2020). In the UTAUT model, this concept is a combination of subjective norms (TRA and TPB), social factors (Model of PC Utilization), and image (Innovation Diffusion Theory). These three constructs explain that the expectations and pressures from important people (such as superiors, friends, or social groups) play a role in shaping the intention and behavior of technology use (Saragih and Septamia, 2019). According to Venkatesh et al., (2020), the measurement dimensions of social influence are 1) Subjective norm, 2) Social factors, 3) Image.

3 METHODOLOGY

Data analysis was conducted using the Partial Least Squares (PLS) method. PLS is a multivariate statistical technique that compares multiple dependent variables with multiple independent variables. PLS is one of the variance-based SEM statistical methods designed to solve multiple regression when specific problems occur in the data, such as a small research sample size, missing data, and multicollinearity (Ghozali, 2016). The selection of the PLS method was based on the consideration that in this study, there are three latent variables formed by formative indicators and create a moderating effect. The formative model assumes that the construct or latent variable influences the indicators, where the direction of causality is from the construct to the indicators or manifest (Ghozali, 2016). Furthermore, Ghozali stated that the formative model assumes that indicators affect the construct, where the causal direction is from the indicators to the construct (Ghozali, 2016). The PLS approach shifts the analysis from merely estimating model parameters to relevant predictive measurement. Therefore, the focus of the analysis shifts from estimating and interpreting parameter significance to the validity and accuracy of predictions.

Parameter estimation in PLS includes 3 things, namely (Ghozali, 2016): 1). Weight estimates used to create latent variable scores. 2). Path estimates connecting latent variables and loading estimates between latent variables and their indicators. 3). Means and parameter locations (regression constant values, intercepts) for indicators and latent variables. To obtain these three estimates, PLS uses a three-stage iterative process, and each iteration stage produces estimates. The first stage produces weight estimates, the second stage produces estimates for the inner model and outer model, and the third stage produces estimates for means and locations (constants). In the first two stages, the iteration process uses a deviation approach from the mean values. In the third stage, estimates can be based on the original data matrix and/or the results of weight estimators and path coefficients from the second stage, aiming to calculate and locate parameters (Ghozali, 2016).

In this study, the analysis technique used is Partial Least Squares (PLS). PLS is a Structural Equation Modeling (SEM) equation model with a variance-based approach. According to Ghozali (2016), PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based approach. PLS is a powerful analytical method that does not rely on many assumptions. The Partial Least Squares approach does not assume certain types of data. It can consist of nominal, categorical, ordinal, interval, and ratio data. This data analysis uses Smart PLS software, which employs a bootstrapping method or random duplication. The PLS technique is divided into two stages, namely: 1) Measurement model test, to test the validity and reliability of each indicator's design. 2) Structural model test, to determine whether there is an influence between variables among constructs.

4 FINDINGS AND DISCUSSION

The design of the PLS measurement model is important because it is related to whether the indicators are reflective or formative. The reflective model mathematically treats indicators as sub-variables influenced by a latent variable, so these indicators are said to be influenced by the same factors, namely the latent variable. The model used in this study is reflective. This study uses SmartPLS version 3.00 software to input and calculate each indicator. In this study, all latent variables have indicators that are reflective. The following are the results of the path analysis test:

Outer Model Testing

Discriminant validity is assessed by examining the square root of the average variance extracted (AVE) for each construct. If the AVE value of each construct is greater than 0.50, then it is said that the construct variable has good discriminant validity. The AVE values for each construct variable in the discriminant validity test are shown in Table 1.

Table 1
AVE Values for Each Construct (Research Variables)

No.	Construct	AVE
1	<i>Performance Expectancy (X₁)</i>	0,738
2	<i>Effort Expectancy (X₂)</i>	0,759
3	<i>Social Influence (X₃)</i>	0,657
4	<i>Facilitating Conditions (X₄)</i>	0,757
5	<i>Actual Usage (Z)</i>	0,689
6	<i>Taxpayer Compliance (Y)</i>	0,757

Source: Data processed from SmartPLS 3.0, 2026

Based on the AVE values of each construct variable in Table 1, these values are greater than 0.500, which means that each construct variable has good discriminant validity. Then, an internal consistency reliability test was conducted, measured by two criteria: composite reliability and Cronbach's alpha for the indicator blocks measuring the variables. A construct is declared reliable if both the composite reliability and Cronbach's alpha values are above 0.70 (Ghozali & Latan, 2015).

Table 2
Composite Reliability Measurement Results

No.	Construct	Composite Reliability
1	<i>Performance Expectancy (X₁)</i>	0,971
2	<i>Effort Expectancy (X₂)</i>	0,974
3	<i>Social Influence (X₃)</i>	0,938
4	<i>Facilitating Conditions (X₄)</i>	0,969
5	<i>Actual Usage (Z)</i>	0,952
6	Taxpayer Compliance (Y)	0,969

Source: Data processed from SmartPLS 3.0, 2026

The results of the internal consistency reliability test, proxied by the composite reliability values (Table 2), show that each construct variable has a composite reliability value above 0.70. Similarly, the results of the internal consistency reliability test, proxied by the Cronbach's alpha values (Table 2), show that each construct variable has a Cronbach's alpha value above 0.70. Based on these composite reliability and Cronbach's alpha values, it can be stated that each measurement indicator of all construct variables is capable of providing consistent (reliable) measurement results.

Table 3
Cronbach Alpha Measurement Results

No.	Construct	Cronbach Alpha
1	<i>Performance Expectancy (X₁)</i>	0,968
2	<i>Effort Expectancy (X₂)</i>	0,971
3	<i>Social Influence (X₃)</i>	0,924
4	<i>Facilitating Conditions (X₄)</i>	0,965
5	<i>Actual Usage (Z)</i>	0,943
6	Taxpayer Compliance (Y)	0,964

Source: Data processed from SmartPLS 3.0, 2026

Referring to the results of convergent validity testing, discriminant validity, and internal consistency reliability on the outer model, it can be stated that this model has met all three testing criteria, and therefore can proceed to the next stage of analysis, namely the inner model test.

Inner Model Testing

Testing the inner model or structural model is carried out to see the relationships between latent variables (leadership, organizational culture, work discipline, and employee performance), the significance values, and the R-square of the research model. Changes in R-square values are used to assess how much a particular latent variable can explain other latent variables.

Table 4
Results of R-square Value Calculation

Variable	R-square	Adjusted R-square
<i>Actual Usage (Z)</i>	0,863	0,857
Taxpayer Compliance (Y)	0,627	0,623

Source: Data processed from SmartPLS 3.0, 2026

Based on the calculation results of the R-square value (Table 4), it was found that the model of the influence of performance expectancy, effort expectancy, social influence, and facilitating conditions on actual usage obtained an Adjusted R-square value of 0.857, which can be interpreted that the structural model predicting the influence of performance expectancy, effort expectancy, social influence, and facilitating conditions on actual usage has a strong level of accuracy, or in other words, the actual usage variable can be explained by the variables of performance expectancy, effort expectancy, social influence, and facilitating conditions by 85.7%, while the remaining 14.3% is explained by other variables not observed in this study.

The calculation of the R-square value in the model of the influence between performance expectancy, effort expectancy, social influence, facilitating conditions, and actual usage on taxpayer compliance resulted in an Adjusted R-square value of 0.623, which can be interpreted that the structural model predicting the influence between performance expectancy, effort expectancy, social influence, facilitating conditions, and actual usage on taxpayer compliance has a strong level of accuracy, or in other words, the taxpayer compliance variable can be explained by the variables of performance expectancy, effort expectancy, social influence, facilitating conditions, and actual usage by 62.3%, while the remaining 37.7% is explained by other variables not observed in this study.

Hypothesis Testing

This hypothesis testing aims to examine the significance of the influence of performance expectancy, effort expectancy, social influence, and facilitating conditions on taxpayer compliance through actual usage, at a significance level of $\alpha = 0.5\%$ (0.05). Based on the results of the path analysis (Figure 1), it is known that, in the model of the influence of performance expectancy, effort expectancy, social influence, and facilitating conditions on actual usage, the effect of effort expectancy on actual usage (0.518) is greater than the effect of performance expectancy (0.196), social influence (0.286), and facilitating conditions (0.068) on actual usage. Meanwhile, in the model of the influence of performance expectancy, effort expectancy, social influence, facilitating conditions, and actual usage on taxpayer compliance, the influence of actual usage on taxpayer compliance (0.792) is greater than the influence of performance expectancy (0.512), effort expectancy (0.292), social influence (0.105), and facilitating conditions (0.045) on taxpayer compliance.

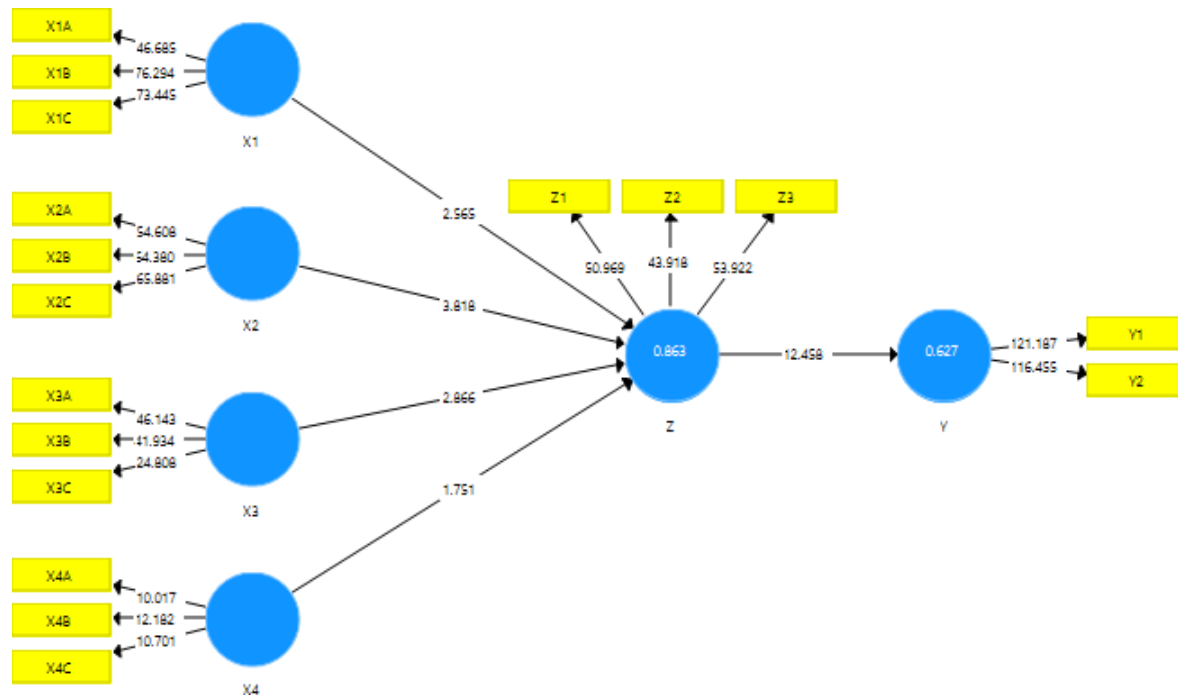


Figure 1

Path Analysis Results of the Influence of Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions on Taxpayer Compliance through Actual Usage

Viewed from each dimension that reflects the performance expectancy variable, it was found that dimension X_1 (perceived usefulness) contributes the greatest influence on the high or low changes of the actual usage variable and taxpayer compliance, with a contribution value of 76.294. The result of calculating the influence value of the effort expectancy variable shows that the dimension contributing the greatest influence on the high or low changes of the actual usage variable and taxpayer compliance is X_2 (ease of use), with a contribution value of 65.881. The result of calculating the influence value of the social influence variable shows that the dimension contributing the greatest influence on the high or low changes of the actual usage variable and taxpayer compliance is X_3 (subjective norm), with a contribution value of 46.143. The calculation results of the influence values of the actual usage variable show that the dimension that contributes the most to the changes in the level of the actual usage variable and taxpayer compliance is X_4 (compatibility), with a contribution value of 12.182. Meanwhile, for the actual usage variable, the dimension that contributes the most to changes in taxpayer compliance is Z_3 (usage experience), with a contribution value of 53.922.

Table 5
Results of Direct Effect Test

	<i>Original Sample</i>	<i>Sample Mean</i>	<i>Standard Error</i>	<i>T Statistic</i>	<i>P Value</i>	Description
$X_1 \rightarrow Z$	0,196	0,194	0,077	2,565	0,011	Accept H_1
$X_2 \rightarrow Z$	0,518	0,529	0,136	3,818	0,000	Accept H_2
$X_3 \rightarrow Z$	0,286	0,277	0,100	2,866	0,004	Accept H_3
$X_4 \rightarrow Z$	0,068	0,064	0,039	1,751	0,081	Do Not Accept H_4
$Z \rightarrow Y$	0,792	0,786	0,064	12,458	0,000	Accept H_5

Source: Data processed from SmartPLS 3.0, 2026

The test results of the direct effect of performance expectancy on actual usage (Table 5) produced a parameter coefficient of 0.196 and a t-statistic value of 2.565 (> 1.990) with a significance level (p-value) = 0.011 (< 0.05). These results indicate that, directly, the effect of performance expectancy on actual usage is significant; thus, hypothesis 1 (H_1) is accepted, meaning that performance expectancy directly has a significant effect on the actual usage of property tax reporting and payment service technology on the e-SPPT PBB application.

The test results of the direct effect of effort expectancy on actual usage (Table 5) produced a parameter coefficient of 0.518 and a t-statistic value of 3.818 (> 1.990) with a significance level (p-value) = 0.000 (< 0.05). These results indicate that, directly, the effect of effort expectancy on actual usage is significant; thus, hypothesis 2 (H_2) is accepted, meaning that effort expectancy directly has a significant effect on the actual usage of property tax reporting and payment services technology on the e-SPPT PBB application.

The test results of the direct effect between social influence and actual usage (Table 5) produced a parameter coefficient of 0.286 and a t-statistic value of 2.866 (> 1.990) with a significance level (p-value) = 0.004 (< 0.05). These results indicate that social influence significantly affects actual usage, so hypothesis 3 (H_3) is accepted, meaning that social influence directly and significantly affects the actual usage of technology for PBB reporting and payment services in the e-SPPT PBB application.

The test results of the direct effect of facilitating conditions on actual usage (Table 5) produced a parameter coefficient of 0.068 and a t-statistic value of 1.751 (< 1.990) with a significance level (p-value) = 0.081 (> 0.05). These results indicate that the effect of facilitating conditions on actual usage is not significant; therefore, hypothesis 4 (H_4) is rejected, meaning that facilitating conditions do not have a significant direct effect on the actual usage of the property tax reporting and payment service technology in the e-SPPT PBB application.

The test results of the direct effect between actual usage and taxpayer compliance (Table 5) yielded a parameter coefficient of 0.792 and a t-statistic value of 12.458 (> 1.990) with a significance level (p-value) = 0.000 (< 0.05). These results indicate that, directly, the effect of actual usage on taxpayer compliance is significant; therefore, hypothesis 5 (H_5) is accepted, which means that actual usage has a significant direct effect on taxpayer compliance in reporting and paying PBB through the e-SPPT PBB application.

Table 6
Results of Indirect Effect Test

	<i>Original Sample</i>	<i>Sample Mean</i>	<i>Standard Error</i>	<i>T Statistic</i>	<i>P Value</i>	Description
X1 → Z → Y	0,155	0,153	0,062	2,497	0,013	Accept H ₆
X2 → Z → Y	0,410	0,415	0,110	3,733	0,000	Accept H ₇
X3 → Z → Y	0,227	0,218	0,081	2,794	0,005	Accept H ₈
X4 → Z → Y	0,054	0,050	0,030	1,777	0,076	Do Not Accept H ₉

Source: Data processed from SmartPLS 3.0, 2026

The test results of the indirect effect of performance expectancy on taxpayer compliance through actual usage (Table 6) produced a parameter coefficient of 0.155 and a t-statistic value of 2.497 (> 1.990) with a significance level (p-value) = 0.013 (< 0.05). These results indicate that the indirect effect of performance expectancy on taxpayer compliance, mediated by actual usage, is positive and significant; therefore, hypothesis 6 is accepted, meaning that actual usage can significantly mediate the indirect effect of performance expectancy on taxpayer compliance.

The test results of the indirect effect of effort expectancy on taxpayer compliance through actual usage (Table 6) yielded a parameter coefficient of 0.410 and a t-statistic value of 3.733 (> 1.990) with a significance level (p-value) = 0.000 (< 0.05). These results indicate that the indirect effect of effort expectancy on taxpayer compliance, mediated by actual usage, is positive and significant; thus, hypothesis 7 is accepted, meaning that actual usage can significantly mediate the indirect effect of effort expectancy on taxpayer compliance.

The test results of the indirect effect of social influence on taxpayer compliance through actual usage (Table 6) produced a parameter coefficient of 0.227 and a t-statistic value of 2.794 (> 1.990) with a significance level (p-value) = 0.005 (< 0.05). These results indicate that the indirect effect of social influence on taxpayer compliance, mediated by actual usage, is positive and significant; therefore, hypothesis 8 is accepted, meaning that actual usage can significantly mediate the indirect effect of social influence on taxpayer compliance.

The test results of the indirect effect of facilitating conditions on taxpayer compliance through actual usage (Table 6) produced a parameter coefficient of 0.054 and a t-statistic value of 1.777 (< 1.990) with a significance level (p-value) = 0.076 (> 0.05). These results indicate that the indirect effect of facilitating conditions on taxpayer compliance mediated by actual usage is not significant, so hypothesis 9 is rejected, which means that actual usage cannot significantly mediate the indirect effect of facilitating conditions on taxpayer compliance.

5 CONCLUSION

The research results show that the direct influence of the actual use of the e-SPPT PBB BPPRD application in Jambi City is significantly affected by performance expectancy, effort expectancy, and social influence, but is not influenced by facilitating conditions. Furthermore, the actual use of the application has a significant effect on taxpayer compliance. Then, the indirect influence of performance expectancy, effort expectancy, and social influence has a significant effect on taxpayer compliance through actual use, whereas facilitating conditions do not affect taxpayer compliance through actual use.

The research recommendation is that performance expectancy, complexity from effort expectancy, and image from social influence contributed the least to the actual use of the e-SPPT PBB application. To increase the utilization of the application, developers are advised to conduct a needs assessment to align the application's features with taxpayer needs, such as payment history, tax status, data correction submission, and due date notifications, while also integrating it with various digital payment applications such as QRIS, e-wallets, banks, and marketplaces.

In addition, the application flow needs to be simplified, for example by combining several steps into one page and providing interactive guides or video tutorials. BPPRD of Jambi City is also expected to provide a helpdesk and live chat support, as well as conduct short training sessions to improve the community's digital literacy. On the social side, utilizing influencers and community figures as application ambassadors, offering rewards to compliant taxpayers, and encouraging users to share positive experiences on social media can strengthen the application's image.

Future researchers are advised to expand the research model by including additional variables such as trust, system quality, information quality, service quality, as well as demographic factors as moderators, considering that facilitating conditions in this study did not have a significant effect, thereby potentially producing a more comprehensive picture of the factors that influence the use of tax applications and their impact on taxpayer compliance.

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7 CONFLICT OF INTEREST

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in the paper.

8 AUTHOR CONTRIBUTION STATEMENT

Author Wan Muhammad Sharif Rizka Utama¹ contributed to the conceptualization, research design, and writing of the original draft.

Author Tona Aurora Lubis² was responsible for data collection, analysis, and validation of the results.

Author Besse Wediawati³ provided supervision, critical review, and editing of the final manuscript.

All authors have read and approved the final version of the manuscript.

9 ETHICS STATEMENT

This research was conducted in accordance with the ethical standards of **Jambi University** and adhered to the principles outlined in the Declaration of Helsinki. Ethical approval was obtained from the **Institutional Ethics Committee/Review Board** under reference number **(if applicable)**. All participants were informed about the purpose of the study and provided written informed consent prior to participation. Participants' privacy and confidentiality were strictly maintained, and data collected were used solely for academic purposes.

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