ANALISIS PENERIMAAN PENGGUNA SISTEM PEMBAYARAN PAJAK DIGITAL (RAMIK RAGOM TAX) DI BADAN PENDAPATAN DAERAH KABUPATEN WAY KANAN MENGGUNAKAN METODE *TECHNOLOGY ACCEPTANCE MODEL (TAM)*

ABSTRAK

Penelitian ini menganalisis penerimaan pengguna terhadap sistem pembayaran pajak digital Ramik Ragom Tax di Kabupaten Way Kanan menggunakan pendekatan Technology Acceptance Model (TAM). Model ini mengevaluasi faktor-faktor utama seperti Perceived Usefulness (PU), Perceived Ease of Use (PEOU), Attitude Toward Using (ATU), Behavioral Intention to Use (BITU), dan Actual System Usage (ASU). Data dikumpulkan melalui survei dengan kuesioner dan dianalisis menggunakan Structural Equation Modeling (SEM) untuk menguji validitas, reliabilitas, serta hubungan antar variabel dalam model.

Hasil analisis menunjukkan bahwa Perceived Ease of Use (PEOU) berpengaruh positif terhadap Perceived Usefulness (PU) dan Attitude Toward Using (ATU). Selanjutnya, Perceived Usefulness (PU) dan Attitude Toward Using (ATU) memiliki pengaruh signifikan terhadap Behavioral Intention to Use (BITU), yang akhirnya berdampak pada Actual System Usage (ASU). Sebagian besar responden telah menggunakan aplikasi Ramik Ragom Tax, dengan 74.73% menyatakan bahwa aplikasi ini mudah digunakan dan 83.59% memiliki sikap positif terhadapnya. Temuan ini memberikan rekomendasi strategis bagi pemerintah daerah dalam meningkatkan penerimaan pengguna melalui edukasi, optimalisasi fitur, serta peningkatan keamanan aplikasi.

Kata Kunci: Technology Acceptance Model (TAM), Structural Equation Modeling (SEM), Perceived Usefulness, Perceived Ease of Use, Penerimaan Pengguna, Ramik Ragom Tax.

ANALYSIS OF USER ACCEPTANCE OF THE DIGITAL TAX PAYMENT SYSTEM (RAMIK RAGOM TAX) AT THE REGIONAL REVENUE AGENCY OF WAY KANAN REGENCY USING THE TECHNOLOGY ACCEPTANCE MODEL (TAM) METHOD

ABSTRACT

This study analyzes user acceptance of the Ramik Ragom Tax digital tax payment system in Way Kanan Regency using the Technology Acceptance Model (TAM) approach. This model evaluates key factors such as Perceived Usefulness (PU), Perceived Ease of Use (PEOU), Attitude Toward Using (ATU), Behavioral Intention to Use (BITU), and Actual System Usage (ASU). Data was collected through a survey using a questionnaire and analyzed using Structural Equation Modeling (SEM) to test validity, reliability, and relationships between variables in the model. The analysis results show that Perceived Ease of Use (PEOU) positively influences Perceived Usefulness (PU) and Attitude Toward Using (ATU). Furthermore, Perceived Usefulness (PU) and Attitude Toward Using (ATU) significantly influence Behavioral Intention to Use (BITU), which ultimately impacts Actual System Usage (ASU). Most respondents have used the Ramik Ragom Tax application, with 74.73% stating that the application is easy to use and 83.59% having a positive attitude toward it. These findings provide strategic recommendations for local governments to improve user acceptance through education, feature optimization, and application security enhancements.

Keywords: Technology Acceptance Model (TAM), Structural Equation Modeling (SEM), Perceived Usefulness, Perceived Ease of Use, User Acceptance, Ramik Ragom Tax.