# ANALYSIS OF THE IMPACT OF E-FACTURE APPLICATION ON TAX COMPLIANCE AT PT. XYZ USING THE TAM (TECHNOLOGY ACCEEPTANCE MODEL) APPROACH

**THESIS**

**Submitted as one of the requirements to obtain**

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# ABSTRACT

The aim of this research is to investigate the efficacy of the e-Facture (e-Invoice) in improving tax compliance levels at PT. XYZ, based on the Technology Acceptance Model (TAM) theory. The objectives of the study are to assess the perceived ease of use and perceived usefulness of the e-Facture application andthe effect on corporate tax compliance. Participants for the current study were obtained from employees who engaged in tax reporting at PT. undefined The main hypotheses derived from the TAM framework were tested using multiple regression analysis. This research provides important information to policy makers and companies interested in enhancing tax compliance adopting technology.


**Keywords: E-Facture, Tax Compliance, Technology Acceptance Model (TAM)**

# *INTISARI*

*Tujuan dari penelitian ini adalah untuk menyelidiki efektivitas aplikasi e-Faktur dalam meningkatkan tingkat kepatuhan pajak di PT. XYZ, berdasarkan teori Technology Acceptance Model (TAM). Sasaran dari penelitian ini adalah untuk menilai persepsi kemudahan penggunaan dan persepsi kegunaan aplikasi e- Faktur serta pengaruhnya terhadap kepatuhan pajak perusahaan. Partisipan dalam penelitian ini diperoleh dari karyawan yang terlibat dalam  pelaporanpajak di PT. XYZ. Hipotesis utama yang berasal dari kerangka TAM diuji menggunakan analisis regresi berganda. Penelitian ini memberikan informasi penting bagi pembuat kebijakan dan perusahaan yang tertarik untuk meningkatkan kepatuhan pajak melalui adopsi teknologi.*

***Kata Kunci: E-Faktur, Kepatuhan Pajak, Model Penerimaan Teknologi***

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