

ABSTRAK

Wila Arrianti, 1228010219, 2026, Pengaruh *Perceived Ease Of Use*, *Perceived Usefulness*, *Perceived Security* Terhadap Kepuasan Pengguna Aplikasi Digital Coretax di Kabupaten Bandung

Penelitian ini dilatarbelakangi oleh implementasi aplikasi Digital *Coretax* yang dalam pelaksanaannya masih ditemukan kendala dan hambatan pada sistem website dan aplikasi digital *Coretax* itu sendiri, diantaranya yaitu kesulitan penggunaan aplikasi, serta masih banyak pengguna yang menaruh perhatian terhadap resiko keamanan data pribadi yang berpotensi memengaruhi tingkat kepuasan pengguna aplikasi Digital *Coretax*. Selain itu, tingginya aktivitas penggunaan sistem perpajakan digital menuntut Direktorat Jenderal Pajak (DJP) untuk terus meningkatkan kualitas layanan digital yang efektif, mudah digunakan, bermanfaat, dan aman bagi wajib pajak.

Penelitian ini bertujuan untuk menganalisis besarnya pengaruh variabel *Perceived Ease of Use* terhadap Kepuasan Pengguna aplikasi Digital *Coretax*, variabel *Perceived Usefulness* terhadap Kepuasan Pengguna aplikasi Digital *Coretax*, serta variabel *Perceived Security* terhadap Kepuasan Pengguna aplikasi Digital *Coretax*, serta mengetahui pengaruh *Perceived Ease of Use*, *Perceived Usefulness*, dan *Perceived Security* secara simultan terhadap Kepuasan Pengguna aplikasi Digital *Coretax* di Kabupaten Bandung.

Teori yang menjadi acuan dalam penelitian ini mengacu pada *Technology Acceptance Model* (TAM) dari Fred Davis, teori *User Satisfaction* dari William J. Doll dan Gholamreza Torkzadeh, serta teori *Perceived Security* dari Carlos Flavián dan Miguel Guinalíu.

Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan metode deskriptif dan verifikatif. Teknik pengumpulan data menggunakan teknik penyebaran kuesioner kepada 100 responden pengguna aplikasi Digital *Coretax* di Kabupaten Bandung. Analisis data menggunakan *Structural Equation Modeling-Partial Least Square* (SEM-PLS) dengan bantuan software SmartPLS.

Hasil pengkajian menjelaskan bahwa *Perceived Ease of Use* berpengaruh positif dan signifikan terhadap Kepuasan Pengguna dengan nilai *T-Statistics* sebesar 2,718 dan nilai signifikansi sebesar 0,007. *Perceived Usefulness* berpengaruh positif dan signifikan terhadap Kepuasan Pengguna dengan nilai *T-Statistics* sebesar 3,319 dan nilai signifikansi sebesar 0,001. *Perceived Security* berpengaruh positif dan signifikan terhadap Kepuasan Pengguna dengan nilai *T-Statistics* sebesar 3,788 dan nilai signifikansi sebesar 0,000. Hasil uji simultan menunjukkan nilai *R-Square* sebesar 0,664 yang mana menunjukkan *Perceived Ease of Use*, *Perceived Usefulness*, dan *Perceived Security* memberikan kontribusi sebesar 66,4% terhadap Kepuasan Pengguna aplikasi Digital *Coretax* di Kabupaten Bandung.

Kata Kunci: pajak, kepuasan pengguna, persepsi kemudahan, persepsi kegunaan, persepsi keamanan, *coretax*

ABSTRACT

Wila Arrianti, 1228010219, 2026 *The Influence of Perceived Ease of Use, Perceived Usefulness, and Perceived Security on User Satisfaction of the Coretax Digital Application in Bandung Regency.*

The research is motivated by the implementation of the Coretax Digital Application that in its implementation, several problems are still found, such as system disruptions, difficulties in using the application, and users' concerns regarding personal data security, which potentially affect user satisfaction levels. In addition, the high level of digital tax system usage requires the Directorate General of Taxes (DGT) to continuously improve the quality of digital services that are effective, easy to use, useful, and secure for taxpayers.

The purpose is to determine the effect of Perceived Ease of Use on User Satisfaction of the Coretax Digital Application, the effect of Perceived Usefulness on User Satisfaction, the effect of Perceived Security on User Satisfaction, and the simultaneous effect of Perceived Ease of Use, Perceived Usefulness, and Perceived Security on User Satisfaction of the Coretax Digital Application in Bandung Regency.

The theories used in this study refer to the Technology Acceptance Model (TAM) developed by Fred Davis, the User Satisfaction theory by William J. Doll and Gholamreza Torkzadeh, as well as the Perceived Security theory by Carlos Flavián and Miguel Guinaliú.

This study used a quantitative approach with descriptive and verificative methods. Data collection techniques were carried out through questionnaires distributed to 100 respondents who used the Coretax Digital Application in Bandung Regency. Data analysis used Structural Equation Modeling-Partial Least Square (SEM-PLS) with the assistance of SmartPLS software.

The results showed that Perceived Ease of Use had a positive and significant effect on User Satisfaction with a T-Statistics value of 2.718 and a significance value of 0.007. Perceived Usefulness had a positive and significant effect on User Satisfaction with a T-Statistics value of 3.319 and a significance value of 0.001. Perceived Security had a positive and significant effect on User Satisfaction with a T-Statistics value of 3.788 and a significance value of 0.000. Simultaneous test results showed an R Square value of 0.664, meaning that Perceived Ease of Use, Perceived Usefulness, and Perceived Security contributed 66.4% to User Satisfaction of the Coretax Digital Application in Bandung Regency.

Keywords : *taxation, user satisfaction, perceived ease of use, perceived usefulness, perceived security, Coretax.*