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INFORMATION SYSTEM FOR TAX CONSULTANT SERVICE PROVIDERS (C-TAX) BASED ON WEB-BASED WITH MULTI-ATTRIBUTE UTILITY THEORY (MAUT) METHOD

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Abstract
Tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, with no direct compensation, and used for state purposes. But many people still do not understand taxation, so some people, including taxpayers, need help or consultation from professional, that is Tax Consultants. However, in the digital era, there are still many who are looking for tax consultants only through recommendationsfrom colleagues or acquaintances. This system can help taxpayers in finding tax consultants using the Multi Attribute Utility Theory (MAUT) method. This method can provide tax consultant recommendations based on the selected criteria. Tests carried out on this system uses Technology Acceptance Model (TAM) method based on data obtained from 89 respondents and processed using the Smart-PLS application. The test results found that the five hypotheses were well received because the value of the t-statistics in each assumption was more significant than the t-table value of 1.989 and the p-value smaller than 0.05. In addition, the percentage correlation value of the hypothesis shows that PEOU influences PU by 61%, PU and PEOU influence ATU by 62%, and PU and ATU affect BITU by 47%.

1. INTRODUCTION

The development of information systems is speedy, so information systems have become a significant need for everyone. This information system can make it easier for everyone to carry out daily activities by providing all necessary information for its users. Moreover, the need for the desired information can be searched quickly and obtained because the presentation of data or pieces of information cannot separate from the existing software services such as mobile, desktop, and websites.

Software services that can find easily on our websites. The website allows information systems to be accessed easily on various devices or hardware such as smartphones or computers. The use of the website is now increasingly popular in various business fields, including in the area of services such as consulting services, banking services, and other services.

The need for consulting services, especially for tax consultants, is often sought after by everyone, of course, for those already included in the taxpayer, be it individual or companies. However, taxpayers, incredibly individual taxpayers, often ignore compliance with taxpayers. Motivation, excellent and adequate service, and tax sanctions through financial conditions are very influential for taxpayers in carrying out their taxpayer compliance [1].

The existence of a tax consultant can make it easier for taxpayers to fulfill taxes and solve problems regarding taxation through a consultation process. However, tax consultants are not only limited to the consulting process, but they also offer other types of tax services such as tax returns, payment, and other tax reporting services, tax audit services, bookkeeping, or accounting audit services. These

services can divide into two categories: tax administration and bookkeeping administration.

In this case, the enthusiasm to using the services of a tax consultant, especially corporate taxpayers, can be high if the level of knowledge about taxation is also higher. In addition, the perception of the quality of a tax consultant is also very influential on the interest in using the services of a tax consultant [2].

However, interest in using the services of a tax consultant is still often hampered, especially in searching for tax consultants, because the search process is still done manually or only through acquaintances. Therefore, we need a system that can be a bridge between taxpayers and tax consultants to seek and conduct consultations on tax issues using the Multi Attribute Utility Theory (MAUT) method [3].

With this Web-Based Tax Consultant Service Provider Information System, it is hoped that it can become a medium for the consultation process between taxpayers and consultants to become more effective and efficient. And can help solve problems for taxpayers and tax consultants themselves.

II. STUDY LITERATURE

In a study on health services at PMI Purbalingga [4], the system development process carried out by researchers used the waterfall methodology and testing using the Black Box method. The system developed to provide online health services can help the community in the registration process to find out the available bloodstock and request procedures quickly and easily. This system can also assist the communication and health consultation process between patients and doctors at the clinic. The system developed and implemented has also undergone a testing process with results aligned with the researchers expectations. Furthermore, researcher's can design and implement a web-based physician scheduling information system in a similar study using the CodeIgniter framework. This system can also help admin and doctors at the hospital to efficiently process doctors practice schedule data. This designed system has also passed the testing process using the White Box Testing and Black Box Testing methods which a percentage result value of 87.87%, with excellent criteria [5].

In building a system, sometimes it is necessary to have a Decision Support System (DSS) for recommendations or decisions to be more accurate. In the research conducted by Sari and Hayati [3], the system implemented the existence of DSS using the Multi Attribute Utility Theory (MAUT) method. The MAUT method is for decision support in determining and choosing a boarding house according to the desired criteria for users. The results were carried out in 3 boardings house using the MAUT method produced the best value of 0.96% based on the selected criteria. In a similar study by Hidayat et al [6], the build system can assist companies in assessing prospective employees who register quickly and accurately. This study also explains the calculation of preference weights from several employee selection criteria. Analyses were carried out on nine prospective employees and had mixed results, where four prospective employees have passed from nine prospective employees, which means that the use of the MAUT method can produce an accurate assessment.

A system that is designed must be useful for users, Technology Acceptance Model (TAM) method can measure the level of acceptance of the build system, in a study conducted by Susilo et al [7], tested the system to determine the level of ability and ease of transactions. The results obtained that Perceived Usefulness (X1) variable is 29.44%, and the Perceived Ease of Use (X2) variable is 50.66% has a positive influence on the Behaviour Intention (Y) variable. In a similar study by Mulyanto et al [8], where researchers tested the MasjidLink application to be able to find out how much the measurement of the acceptance of the Mosque administrators. The study found that the Perceived Ease of Use variable was 72.68%, the Perceived Usefullness variable was 72.11%, and the Acceptance of IT variable was 71.31%.

In addition to the TAM method, testing a system can also use the Black Box Testing. A study by Verma et al [9] compared two testing methods, Black Box Testing and White Box Testing. The researcher explained that each testing method has its advantages and disadvantages. Black Box Testing is related to the system's functionality. In other words, we can do this Black Box Testing method only by looking at the user interface from input to output without knowing the internal performance of the system. In comparison, the White Box Testing method pays more attention to the structure or internal performance of the system.

The Black Box Testing method has several testing techniques, as described by Khan [10]. His research that discusses different approaches to Black Box testing techniques to find out errors from the system can use seven techniques using Black Box Testing. One technique that can be used is the Equivalence Partitioning technique, where each input data is divided into several partitions for test. Meanwhile, another study by Ikhlaashi and Putro [11] discussed comparing two Black Box Testing techniques: Equivalence Partitioning (EP) with Boundary Value Analysis (BVA). The comparison results obtained that, the EP technique can test any data that has a range of types and is free, suitable for exploring all possibilities based on criteria, and challenging to determine representative values because of its wide range. While the BVA technique only tests based on the range of data types, is suitable for critical systems and exposes user input problems, and has more apparent values because it's only tests values just below and above the limit.

Another study discusses start-up information systems that can assist users in conducting every transaction digitally. For example, this system can help students or participants make ordering easier without going through a complicated repair process. In addition, this research can make it easier for students or participants to make payment transactions using virtual accounts, so there is no need to upload proof of payment. In addition to the convenience for students or participants, this system can make it easier for admin to find out payments that have been announced automatically. In this case, it can also assist the admin in processing and reporting the overall data [12].

Based on the results of the comparison from five journals above, the methodology used in this study is waterfall methodology because the method can have a detailed flow and sequence according to each stage. While the method used is MAUT method because it is easy to understand and has various attributes that can use when searching for and selecting a tax consultant. In addition, in testing the system, the Black Box Testing method and the TAM method are used to determine the quality and acceptance of the system.

III. RESEARCH METHODS

3.1. Frameworks

The framework is a model to describe a concept regarding various factors identified in a plot, as shown in the following figure.

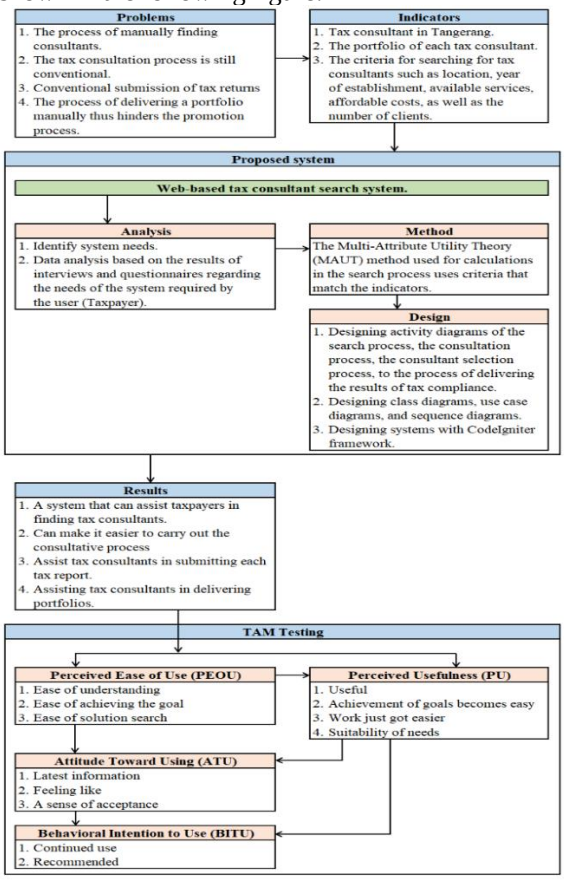

Figure 1. Frameworks

The framework describes some of the problems in the research conducted. From these problems, a system will be built to be used by taxpayers and tax consultants using the MAUT and TAM methods.

3.2. Multi-Attribute Utility Theory (MAUT)

The Multi-Attribute Utility Theory (MAUT) is a method to find the best number based on the same value for each utility with its respective attributes.

The MAUT method is a scheme with a final evaluation of each alternative's v(x) and is defined as a weight that is summed with a value relevant to its dimension value [3].

In the MAUT method, the order of each rating of the evaluation will describe the choices of decision makers whose value can be defined by the following equation:

$$\boldsymbol{V_{(x)} = \sum_{i=1}^{n} w_i . v_i(x)} \qquad (1)$$

Where:

i = Criteria index
$V_{(x)}$ = Evaluation of an object or alternative x
w_i = Relative weight of the I criterion
$v_i(x)$ = The result of the evaluation of the I criterion of the alternative x

The MAUT method has a utility function that is used to find the results of the x alternative evaluation described with a numerical value with a scale of 0 representing the worst choice to 1 being the best value. The utility function in this method is to be normalized for each alternative which is defined in the following equation:

$$\boldsymbol{U_{(x)} = \frac{x - x_i^-}{x_i^+ - x_i^-}} \qquad (2)$$

Where:

$U_{(x)}$ = The utility value of the x alternative
x_i^+ = The best value of the i criterion in alternative x
x_i^- = The worst value of the i criterion in alternative x

3.3. Technology Acceptance Model (TAM)

TAM is one method that is often used in testing a system. The TAM method was developed and introduced by Davis F. D in 1989.

The TAM is a method used to measure how well users accept the system. This TAM method describes the relationship between beliefs, behavior, intentions, and actual or actual use of information system users. These relationships can influence by the existence of perception by system users regarding the benefits and ease of using the information system [7].

The influences on the association come from unknown external factors. Each of these factors is always related to the variables that exist in the TAM method. This variable is the primary variable in the

TAM model, which consists of 5 variables, as shown in the following figure [13]:

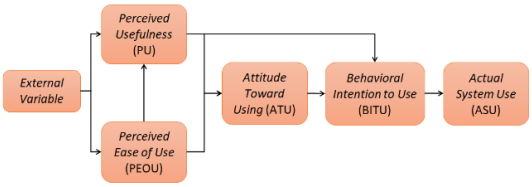

Figure 2. TAM Model

The explanation of each variable in TAM model, that is [13]:

a. Perceived Usefulness (PU) is a variable about the level of user confidence in the use of the system that can increase the work productivity of the user.
b. Perceived Ease of Use (PEOU) is a variable regarding the ease users can feel to increase confidence in operating information systems.
c. Attitude Toward Using (ATU) is a variable regarding the users attitude or behavior towards every pleasant or unpleasant condition that occurs during or even after using the system.
d. Behavioral Intention to Use (BITU) is a variable about users attitudes and behavior to continue to use the system because of a specific purpose, intention, or purpose.
e. Actual System Use (ASU) is a variable regarding correct or proper behavior in information systems.

In this TAM method, there are three stages of measurement. The three measurement stages consist of convergent validity, discriminant validity, and reliability measurements [14].

a. Convergent validity is an assessment or measurement of the strength or weakness of the relationship or correlation between variables by following path diagrams. At this stage, there are two things used as benchmarks, the outer-loading (the results of each indicator) and the average variance extract (AVE) is the value of each variable. The outer-loading measurement will be valid if the value is above 0.7, and the AVE will be declared valid if the value is above 0.5. The following is the AVE calculation formula [15]:

$$\boldsymbol{AVE} = \frac{\sum_{i=1}^{n} \lambda_i^2}{\boldsymbol{n}} \quad (3)$$

Where:
AVE = Evaluation value of discriminant validity
n = Number of indicators tested
λ = Loading factor value

b. Discriminant validity can measure by two criteria, that is Fornell-Larcker and Cross-Loading. Fornell-Larcker is the value of the relationship between the variable itself and with other variables, it can be valid if the value of the relationship between the variables itself is greater than the value of the relationship with other variables. Cross-Loading is the value of the relationship or correlation between the indicator and each variable, which will be declared valid if the value of the indicator variable is greater than the value of the correlation with other variables.

c. Reliability measurement can be done by testing the level of reliability of the appropriate questionnaire questions. This reliability measurement can be measured and declared valid by referring to 2 things, Cronbach's alpha value greater than 0.6 and the Composite Reliability value more than 0.7. Here is the formula for calculating Cronbach's alpha [15]:

$$\boldsymbol{\alpha} = \frac{\boldsymbol{n\bar{r}}}{\boldsymbol{1+\bar{r}(n-1)}} \quad (4)$$

Where:
α = Evaluation value of reliability
n = Number of indicators tested
$\bar{r}$ = The value of the correlation between the indicators and the variables tested.

In addition, there is a calculation formula to find the Composite Reliability Value [11]:

$$\boldsymbol{CR} = \frac{\sum_{i=1}^{n} \lambda_i^2}{\sum_{i=1}^{n} \lambda_i^2 + \sum_{i=1}^{n} \boldsymbol{Var}(\boldsymbol{e_i})} \quad (5)$$

Where:
CR = Evaluation value of reliability
N = Number of indicators tested
λ = Loading factor value
$Var(e_i)$ = Error variance of each indicator

IV. RESULTS

Using the waterfall methodology [16], researchers can build an information system for a tax consultant service provider named C-Tax. Here are some figures in the system that has been designed.

Figure 3. Main Page View on C-Tax

Figure 3 is the main page on the C-Tax system. The page contains information and access to every available menu as profiles, consultations, reports, and settlements. On that page, we can also find the desired tax consultant.

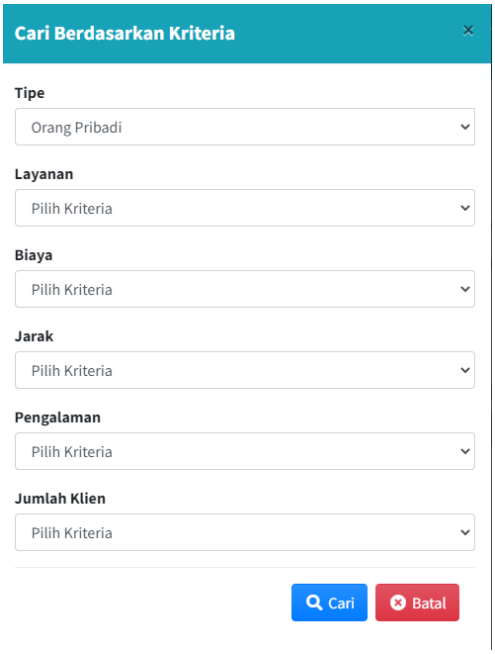

Figure 4. Tax Consultant Searched Menu Display

In Figure 4 is a search menu based on the criteria desired by the user.

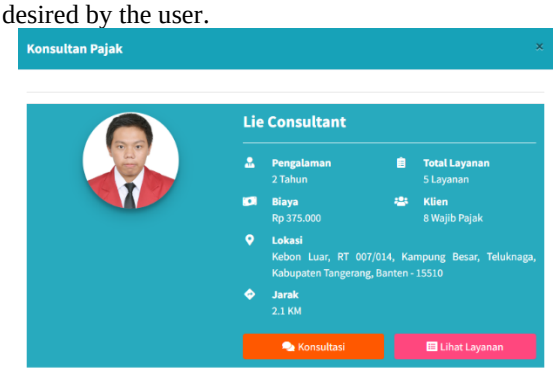

Figure 5. Tax Consultant Recommendations Menu Display

Search for the tax consultant with the menu or search feature based on the desired criteria. Searching uses the MAUT method to perform calculations to get recommendations according to the Figure 5.

Table 1. Criterion Weight

No	Criterion	Weight (W)
1.	Services provided (B1)	0.24
2.	Service fee (B2)	0.20
3.	Location (B3)	0.16
4.	Experience (B4)	0.27
5.	Number of clients handled (B5)	0.13
	Total	**1**

Table 1 above is the weight of each criterion used. All the weight values are the average values obtained through the results of the questionnaire to 5 users or taxpayers who will use the system. Therefore, the total value of the weights (W) used must be 1.

Table 2. Configuration Value Utility

No	Criterion / Alternative	B1	B2	B3	B4	B5
1.	C1	5	2	2	4	3
2.	C2	5	2	4	5	5
3.	C3	4	1	3	3	5
4.	C4	3	3	2	4	4
5.	C5	5	2	4	5	3

Table 2 above is an assessment configuration table, obtained following the configuration criteria between user data and tax consultants. Each criterion between 1 as the lowest value to 5 as the highest value.

Table 3. The Results of the Normalization of MAUT

No	Criterion / Alternative	B1	B2	B3	B4	B5
1.	C1	1	0.25	0.25	0.75	0.50
2.	C2	1	0.25	0.75	1	1
3.	C3	0.75	0	0.50	0.50	1
4.	C4	0.50	0.50	0.25	0.75	0.75
5.	C5	1	0.25	0.75	1	0.50

Based on the data in tables 1 and 2, it can be calculated using formula (1) with an example calculation as follows:

$$C1_1 = \frac{5-1}{5-1} = 1$$

Each calculation result are shown in the normalization Table 3.

Table 4. Results of the Final Value of MAUT

No	Criterion / Alternative	B1	B2	B3	B4	B5
1.	C1	0.24	0.05	0.04	0.20	0.07
2.	C2	0.24	0.05	0.12	0.27	0.13
3.	C3	0.18	0	0.08	0.14	0.13
4.	C4	0.12	0.10	0.04	0.20	0.10
5.	C5	0.24	0.05	0.12	0.27	0.07

After getting the normalization results, the next step is to perform calculations using formula (2) with an example of a simulation:

$$C1_1 = 0.24 * 1 = 0.24$$

As in Table 3, each final calculation result that has been carried out can be seen in Table 4.

Table 5. MAUT Ranking Results

Alternative	Result	Ranking
C2 / Consultant 2	0.81	1
C5 / Consultant 5	0.75	2
C1 / Consultant 1	0.60	3
C4 / Consultant 4	0.56	4
C3 / Consultant 3	0.53	5

The final results in Table 4 can be calculated according to their respective tax consultants so that

their ranking can be determined in Table 5 from five consultants, consultant two was ranked first with a score of 0.81, and consultant three was last with a score of 0.53. The following is an example calculation on C1:

$$C1_1 = 0{,}24 + 0.05 + 0.04 + 0.20 + 0.07 = 0.60$$

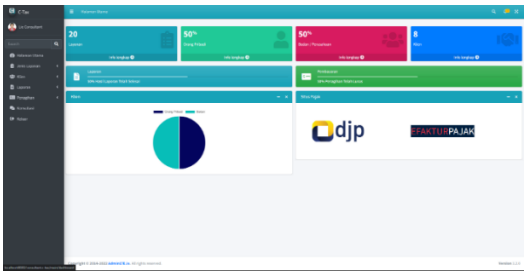

Figure 6. Dashboard Page View for Tax Consultants

In addition, researchers also build a system for tax consultants. Figure 6 is a display of the main page for tax consultants. On that page is information about the number and percentage of services and their respective clients. The menu is to be able to access every existing menu as profiles, services, clients, reports, billing, or consultations.

After building the system, the researcher tested the system using the Technology Acceptance Model (TAM) method. In conducting system testing using the TAM method, it can go through several stages, including [14]:

a. Variable determination
The variables used in testing the following system consist of 4 variables, that is Perceived Usefulness (PU), Perceived Ease of Use (PEOU), Attitude Toward Using (ATU), and Behavioral Intention to Use (BITU).

b. The preparation and distribution of questionnaires
Each indicator in the table above can be compiled into a questionnaire in the form of questions using Google Forms and distributed to respondents. The questionnaire used a Likert scale measurement, where the best score was 5 (Strongly Agree) to the worst was 1 (Strongly Disagree). The following is a table of the preparation of the questionnaire:

Table 6. TAM Questionnaire Questions

No	Question	Code
1.	The C-Tax application easy for you to understand?	PEOU-1
2.	Does the C-Tax application make it easy to search for a tax consultant?	PEOU-2
3.	Does the C-Tax application provide convenience and comfort for you in conducting consultations?	PEOU-3
4.	Is the C-Tax application useful to you?	PU-1
5.	Does the C-Tax application increase the effectiveness and efficiency in finding and conducting consultations?	PU-2
6.	Does the C-Tax application speed you up in submitting and receiving the results of the reports?	PU-3
7.	Does the C-Tax application provide data and information as needed?	ATU-1
8.	Does the C-Tax application provide up-to-date tax information?	ATU-2
9.	Do you like the look of the C-Tax application?	ATU-3
10.	Overall, do you like the C-Tax application?	ATU-4
11.	Are you interested in using the C-Tax application continuously?	BITU-1
12.	Would you recommend the C-Tax application to others?	BITU-2

c. Questionnaire data processing
The questionnaire was distributed for six days, from July 11 to July 16, 2022. The questionnaires were distributed to the respondents as follows:

Table 7. TAM Questionnaire Data

Sample Number of Respondents		
Information	**Sum**	**Percentage**
The questionnaires are distributed	120	100%
Respondents does not return the questionnaire	31	27%
Respondents filled-in questionnaire	89	73%

d. Testing phase
Based on the designed c-tax system, it can assist users in finding tax consultants and conducting consultations and transactions, from payments to submitting reports per selected service. This is also shown by the existence of testing on the system using the TAM method with the SMART PLS application. The first stage of testing is to make a path diagram according to the hypothesis that has been made and enter each indicator based on each variable.

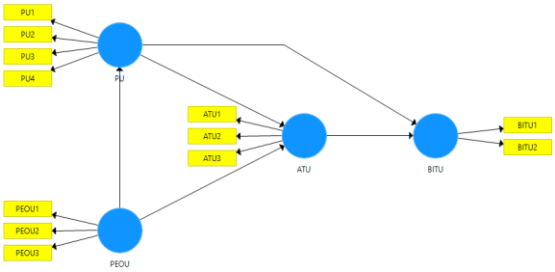

Figure 7. Path Diagram

Based on Figure 7 one independent variable, PEOU, affects two other variables, PU and ATU. Therefore, as for the dependent variable, there are PU, ATU, and BITU because the three variables are influenced by other variables, such as PU is influenced by PEOU, PU and PEOU influence by ATU, PU and ATU influence by BITU.

After the path diagram is made, the next step is to use the PLS algorithm to test the level of convergent validity. The following is a diagram of the results of calculations using the PLS algorithm that displays the values of Outer Loadings, Composite Reliability, and Path Coefficients.

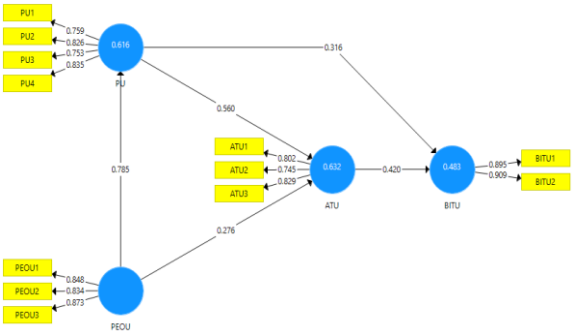

Figure 8. Outer Model Results

Next step is to divide the outer-loading results of each variable into valid and invalid with criteria values above 0.7. In the outer-loading results that have been carried out, all indicators are categorized as valid because it meets these criteria as in the following table:

Table 8. Outer-Loading Results

	ATU	BITU	PEOU	PU	Result
ATU-1	0.802				Valid
ATU-2	0.745				Valid
ATU-3	0.829				Valid
BITU-1		0.895			Valid
BITU-2		0.909			Valid
PEOU-1			0.848		Valid
PEOU-2			0.834		Valid
PEOU-3			0.873		Valid
PU-1				0.759	Valid
PU-2				0.826	Valid
PU-3				0.753	Valid
PU-4				0.835	Valid

In addition to outer-loading, the convergent validity test can also use the Average Variance Extracted (AVE) results. The AVE value has a criteria above 0.5 to be declared valid. In the results of the AVE performed, all variables are categorized as valid because it has met these criteria. As for the results of the following AVE values:

Table 9. AVE Results

	AVE	Result
ATU	0.629	Valid
BITU	0.814	Valid
PEOU	0.725	Valid
PU	0.631	Valid

After testing the convergent validity, another test is carried out, that is the discriminant test. This discriminant validity test can use the results of Fornell-Larcker, where it can be declared valid if the correlation value between the variables themselves is greater than the correlation value with other variables. The results of the discriminant test using Fornell-Larcker are as follows:

Table 10. Fornell-Larcker Results

	ATU	BITU	PEOU	PU
ATU	0.793			
BITU	0.666	0.902		
PEOU	0.715	0.566	0.852	
PU	0.776	0.642	0.785	0.794

In addition to using Fornell-Larcker, discriminant testing can also use the results of Cross Loading values with the criteria of the correlation value between the indicator and its variables being more significant than the correlation value with other variables. Here is the result of the Cross Loading value, which is:

Table 11. Cross Loading Results

	ATU	BITU	PEOU	PU
ATU-1	**0.802**	0.434	0.590	0.619
ATU-2	**0.745**	0.475	0.513	0.595
ATU-3	**0.829**	0.653	0.596	0.633
BITU-1	0.573	**0.895**	0.542	0.567
BITU-2	0.627	**0.909**	0.481	0.592
PEOU-1	0.652	0.457	**0.848**	0.632
PEOU-2	0.560	0.463	**0.834**	0.668
PEOU-3	0.614	0.524	**0.873**	0.704
PU-1	0.619	0.543	0.601	**0.759**
PU-2	0.609	0.551	0.681	**0.826**
PU-3	0.574	0.463	0.548	**0.753**
PU-4	0.663	0.481	0.654	**0.835**

The next step is to do a reliability test using Cronbach's Alpha and Composite Reliability values. The value on Cronbach's Alpha must be greater than 0.6, and Composite Reliability is greater than 0.7 to be declared appropriate or reliable. The following are the results of the calculation of Cronbach's Alpha and Composite Reliability values:

Table 12. Reliability Test Results

	Cronbach's Alpha	Composite Reliability	Result
ATU	0.705	0.835	Appropriate
BITU	0.771	0.897	Appropriate
PEOU	0.810	0.888	Appropriate
PU	0.804	0.872	Appropriate

After all, the test steps are carried out and have valid results, and then the testing process can proceed to the evaluation of the structural model (Inner Model). Show on figure 9 below, the calculation results using bootstrapping that displays values such as t-statistics between each variable and t-statistics between variables and indicators.

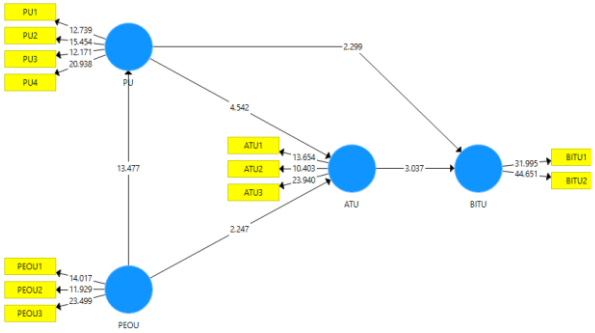

Figure 9. Inner Model Results

At this stage we can see and analyze the results of the adjusted R-square values. This value is used because there are three variables bound or affected by other variables. Here are the analysis results of the adjusted- R-square values:

Table 13. R-Square Results

	R-Square	R-Square Adjusted	Percentage
ATU	0.632	0.623	62%
BITU	0.483	0.471	47%
PU	0.616	0.611	61%

Based on the results of the R-square in the table 13 above can be explained that:

1) The ATU variable is simultaneously affected by PU and PEOU with a percentage of 62%, and an unknown external variable influences 38%.
2) The BITU variable is simultaneously affected by PU and ATU with a percentage of 47%, and 53% is affected by an unknown external variable.
3) The PU variable is simultaneously affected by PEOU with a percentage of 61%, and 39% is affected by an unknown external variable.

The next step in the Inner Model is to perform an analysis of the predetermined hypothesis. However, before analyzing the hypothesis test results, we must check value of the t-table. The result can know by value of the t-table of the degree of freedom (df) at the signification of 5% or equivalent to 0.05. Getting the df value can reduce the number of respondents and the number of indicators. In this case, a df value of 85 was obtained, where the number of respondents was 89, subtracted by the number of indicators as many as 4.

A t-table value with the df of 85 at 5% or 0.05 can be obtained as a result of 1.988. These results can be used to test or compare hypothesis test values on t-statistics with the criterion that the t-statistics value must be greater than the t-table value. In addition, the results of hypothesis tests on the correlation between variables can be seen in p-values that must have a value of more than 0.05. The results of the hypothesis test on calculations using SMART PLS are as follows:

Based on the table 13 above, the results of hypothesis testing can be obtained as follows:

1) Hypothesis 1: The correlation between the PEOU variable and the PU variable shown on figure 9, where the value of t-statistics is greater than the value of t-table with a comparison value of 13.477 > 1,988. In addition, the results on p-values are also smaller than 0.05, with a value of 0.000. With these results, it can be concluded that the PU variable positively and significantly influences the PEOU variable.
2) Hypothesis 2: The correlation between the PEOU variable and the ATU variable shown on figure 9, where the value of t-statistics is greater than the value of t-table with a comparison value of 2.247 > 1.988. In addition, the results on p-values are also smaller than 0.05, with a value of 0.025. With these results, it can be concluded that the ATU variable positively and significantly influences the PEOU variable.
3) Hypothesis 3: The correlation between the PU variable and the ATU variable shown on figure 9, where the value of t-statistics is greater than the value of t-table with a value comparison of 4.542 > 1.988. In addition, the results on p-values are also smaller than 0.05, with a value of 0.000. With these results, it can be concluded that the PU variable positively and significantly influences the ATU variable.
4) Hypothesis 4: The correlation between the PU variable and the BITU variable shown on figure 9, where the value of t-statistics is greater than the value of t-table with a comparison value of 2.299 > 1.988. In addition, the results on p-values are also smaller than 0.05, with a value of 0.022. With these results, it can be concluded that the PU variable positively

and significantly influences the BITU variable.

5) Hypothesis 5: The correlation between the ATU variable and the BITU variable shown on figure 9, where the value of t-statistics is greater than the value of t-table with a value comparison of 3.037 > 1.988. In addition, the results on p-values are also smaller than 0.05, with a value of 0.003. With these results, it can be concluded that the ATU variable positively and significantly influences the BITU variable.

V. CONCLUSION

Based on the results of research that has been carried out regarding the information system of tax consulting service providers, conclusions can be drawn as follows:

1. The results of hypothesis testing show that the Perceived Ease of Use (PEOU) variable influences the Perceived Usefulness (PU) variable.
2. The Perceived Ease of Use (PEOU) variable influences the Attitude Toward Using (ATU) variable positively and significantly.
3. The Perceived Usefulness (PU) variable influences the Attitude Toward Using (ATU) variable, which means that the benefits affect the user's attitude in using the system.
4. The Perceived Usefulness (PU) variable influences the Behavioral Intention to Use (BITU) variable, which means that the benefits affect the user's desire to use the system in the future.
5. the Attitude Toward Using (ATU) variable influences the Behavioral Intention to Use (BITU) variable positively and significantly.

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