

THE JOURNEY AND PERFORMANCE OF E-TAX INVOICING IN INDONESIA: A SYSTEMATIC LITERATUR REVIEW

Fatania Latifa¹
Hamzah Ritchi²
Nanny Dewi Tanzil³

ABSTRACT

This study aims to analyze the development of research results in relation to the implementation, issues, and problems of performance of e-tax invoicing in Indonesia; to determine benefits of e-tax invoicing implementation for improving compliance; how do users perceive the implementation e-tax invoicing; and what is the impact of the performance of e-tax invoicing in increasing state revenue. This study uses a Systematic Literature Review method that systematically identify and review journal articles to answer the research questions. The PRISMA protocol was established by selecting articles obtained from the Google Scholar database, identifying them based on the year of the article from 2014 to 2022, screening by applying quality assessment and criteria of limitations, and reviewing the eligibility of articles resulting in the remaining 28 articles from accredited journal. The results indicate that: (i) on the subject research of the development of e-tax invoicing in Indonesia discussed the implementation of e-tax invoicing, and analyzed the issues and problems arising from changes in e-tax invoicing from one period to another; (ii) e-tax invoicing plays a role in increasing taxpayer compliance in administration of Value Added Tax reporting; (iii) the perceptions of e-tax invoice users about the usability and convenience of e-tax invoicing, have affected the use of e-tax invoicing, and the quality of the system affects user satisfaction; (iv) e-tax invoicing ultimately lead to an increase in state revenue. This study is expected to enrich the literature related to e-tax invoicing in Indonesia so that other researchers can develop another topic on e-tax invoicing. Practically, this study also can be used by the government to develop policies and revise regulations related to tax collection, especially Value Added Tax. It can also provide consideration to tax payer in deciding to use e-tax invoicing from Directorate General of Taxation or host-to-host e-tax invoicing.

Keyword: E-Tax invoice, tax, compliance, state revenue

ARTICLE INFO

Article History:

Received 31 December 2022

Accepted 6 April 2023

Available online 31 May 2023

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perkembangan hasil penelitian terkait implementasi, isu, dan permasalahan kinerja e-faktur di Indonesia; mengetahui manfaat e-faktur terhadap kepatuhan; bagaimana persepsi pengguna dalam penerapan e-faktur; serta bagaimana kinerja e-faktur dalam meningkatkan penerimaan negara. Penelitian ini menggunakan metode *Systematic Literature Review* untuk melakukan identifikasi dan review artikel penelitian secara sistematis untuk menjawab pertanyaan penelitian. Protokol PRISMA ditetapkan dengan melakukan pemilihan artikel dari database *Google Scholar*, melakukan identifikasi berdasarkan tahun artikel dari 2014 hingga 2022, penyaringan dengan kriteria penilaian dan batasan, serta pengujian kelayakan artikel sehingga menghasilkan 28 artikel dari jurnal terakreditasi yang digunakan dalam pembahasan. Hasil penelitian menunjukkan bahwa: (i) perkembangan penelitian terkait e-faktur di Indonesia sejak tahun 2014 hingga penerapannya secara nasional pada tahun 2016 membahas topik implementasi e-faktur dan menganalisis permasalahan dan kendala yang timbul akibat perubahan e-faktur; (ii) penerapan e-faktur pajak berperan dalam meningkatkan kepatuhan wajib pajak dalam hal administrasi pelaporan Pajak Pertambahan Nilai; (iii) persepsi pengguna e-faktur pajak tentang kegunaan dan kemudahan e-faktur mempengaruhi penggunaan e-faktur pajak, serta kualitas sistem sangat mempengaruhi kepuasan pengguna; (iv) e-faktur dikembangkan untuk menangani administrasi perpajakan di bidang PPN, yang pada akhirnya akan bermuara pada peningkatan penerimaan negara. Hasil penelitian ini diharapkan dapat menambah literatur terkait e-faktur di Indonesia sehingga peneliti lain dapat mengembangkan topik e-faktur yang saat ini masih sangat minim. Secara praktis, penelitian ini dapat menjadi evaluasi bagi pemerintah untuk mengembangkan kebijakan dan merevisi peraturan terkait pemungutan pajak terutama Pajak Pertambahan Nilai. Selain itu, dapat memberikan pertimbangan untuk wajib pajak dalam memutuskan penggunaan e-faktur milik DJP atau e-faktur *host-to-host* yang dapat disesuaikan dengan kebutuhan.

Kata kunci: E-faktur, pajak, kepatuhan, penerimaan negara

¹ Correspondence Author : Post Graduated Student of Padjajaran University, Bandung, Telp. 08562082044, Email : fatania.latifa@gmail.com

² Second Author : Lecturer at Padjajaran University, Bandung, Email : hamzah.ritchi@unpad.ac.id

³ Third Author : Lecturer at Padjajaran University, Bandung, Email : nanny.dewi@unpad.ac.id

Introduction

At the present time, society is facing rapid advances in technology. These technological developments are evident in all levels of society, and people from all walks of life are enjoying the benefits. The impact of these developments also provides easier access to information and facilitates the completion of various tasks or jobs. Another visible impact is the lifestyle changes that are taking place which alter the behavior of both individuals and social groups. The challenge of digital disruption in the economy can turn into an opportunity considering that Directorate General of Taxation has the ability to improve tax technology infrastructure by implementing tax digitization. Badakhshan *et al.* (2020) stated that digitalization helps reduce tax evasion. Further results show that digitalization is more effective in reducing tax evasion in countries with low corruption than in countries with high corruption. Therefore, the government also benefits from developments in technology through improvements to various government systems, one of which is reflected in the improvement of the tax system.

In general, the Indonesian government is still making improvements to the realization of tax revenue, which means there is a need to develop a better system for tax collection. Therefore an effective and efficient tax system must be built to minimize the costs of taxpayers in fulfilling their obligations to pay tax. One of the improvements implemented by the government relating to the increase of state tax revenue has been to replace paper tax invoices with electronic tax invoices known as e-tax invoices, which was introduced in 2014. Based on Rachmatulloh and Pamungkas (2017) in 2010-2012 the value of fictitious tax invoices reached Rp100 billion and in 2013-2014 the value of fictitious tax invoices increased to Rp150,6 billion. The government tried to reduce the number of fictitious tax invoices by making new regulations by changing from manual paper invoices to electronic invoices. This is also to prevent irresponsible parties from falsifying invoices, such as the issuance of tax invoices by non-taxable entrepreneurs, the issuance of fictive tax invoices that do not match transactions, or the issuance of duplicate tax invoices. The development of e-tax invoicing also aims to facilitate the government and other related parties to monitor taxpayers and consumers in relation to Value Added Tax (VAT). This is because VAT is a form of tax revenue that serves as the main source of national income and is used to increase social welfare and accelerate national development. Unlike income tax, VAT can be delegated to other people so that everyone can be subject to VAT. Where almost all of the necessities of life for the Indonesian people constitutes products that are collected from VAT (Zawitri *et al.*, 2018).

The performance of e-tax invoicing since it was released by Directorate General of Taxation continues to experience improvement and refinement. Problems faced by users through complaints to Directorate General of Taxation are directly used as the basis for always improving the e-tax invoice system. Of course, these problems are also obtained from the results of research conducted from various studies in Indonesia. Many studies on e-tax invoicing are also associated with increasing taxpayer compliance in terms of paying and reporting VAT returns. It can be seen from year to year, Tyasmmningsih (2016), Husnurrosyidah and Suhadi (2017), Zawitri *et al.* (2018), Dalimunthe (2019), Wahasusmiah (2020),

Pratama and Budiwitjaksono (2021), and Amalia *et al.* (2022) proved that e-tax invoice reporting has an effect on corporate taxpayer compliance. Furthermore, Kumala *et al.* (2022) also provides a clear picture that e-tax invoicing can guarantee taxpayer compliance and keep taxpayers away from tax evasion and fraud committed by taxpayers and other related parties. In addition, study related to e-tax invoicing also highlights user satisfaction and reviews the factors that influence success when implementing the e-tax invoicing. Khairunnisa and Yunanto (2017) stated that the dominant factor affecting the level of e-tax invoice user satisfaction is the quality of the system. While the quality of information, service quality, and facilitating conditions cannot affect user satisfaction. Net benefits, which consist of individual performance and organizational performance, are proven to be influenced by user satisfaction. The test results also stated that user satisfaction has not succeeded in becoming an intervening variable in the relationship of the independent variables to net benefits. The other topic of e-tax invoicing also relates to the increase in state revenue amount due to the implementation of e-tax invoicing (Kartika and Aryanto, 2017; Rachmatulloh and Pamungkas, 2017; Melatnebar *et al.*, 2020; Irawati *et al.*, 2022; Mawar and Juita, 2022). Case studies of the implementation of e-tax invoicing in a company are also widely reviewed in research on e-tax invoicing. However, there is still gaps in e-tax invoicing research that still need to be clarified considering studies related to e-tax invoicing that have been carried out tends to only take samples from certain tax service office areas, not applied nationally simultaneously at one time. This is possible because e-tax invoice users in Indonesia are very large.

Based on existing research topics, this research summarizes the results of previous research and looks for possible topics that can still be explored for further research. This study will describe the development and performance of e-tax invoicing for the interest of various parties, including the Directorate General of Taxation, users, and Tax Application Service Provider as a Directorate General of Taxation partner. If this research is not carried out, the developing research related to e-tax invoicing will only be limited to discuss the same topic in different places and times. The study is conducted by using a Systematic Literature Review (SLR) method, which reviews and identifies research journal articles systematically through specified processes and steps in order to avoid subjective identification. Research on e-tax invoicing has not previously been carried out using the SLR method. This method is expected to be able to prove the efficacy of some phenomena, then get a way out in the form of problem solving activities. By synthesizing research results through a systematic review approach and presenting them in this discussion, the facts are more conclusive, comprehensive and balanced to be conveyed to stakeholders.

Based on the background description above, the problems to be discussed by focusing on the needs of the chosen themes in this study are as follows:

RQ1: How have the research results developed in relation to the implementation, issues, and problems of performance of e-tax invoicing in Indonesia?

RQ2: What are the benefits of the implementation of e-tax invoicing for improving user compliance in Indonesia?

RQ3: How do e-tax invoice users perceive the implementation of e-tax invoicing in Indonesia?

RQ4: What is the impact of the performance of e-tax invoicing on state revenue in Indonesia?

This study has four objectives to answer the following problem formulation above. First, the goal of this study is to analyze the development of research results in relation to the implementation, issues, and problems of performance of e-tax invoicing in Indonesia from 2014 to 2022. Second, to determine benefits of e-tax invoicing implementation for improving tax payer compliance. Third, to analyze how do users perceive the implementation e-tax invoicing. Fourth, to answer how is the impact of the performance of e-tax invoicing in increasing state revenue. Therefore, this research can describe more general conclusions from existing research and provide new topics for further research. The contribution of this study results is expected to provide input for the government to review regulations and theories regarding tax collection, especially Value Added Tax. Apart from that, another research topic is related to the comparison of e-tax invoicing in Indonesia and other countries. The next research topic is related to host-to-host e-faktur application development that belonging to Tax Application Service Providers. This study is also expected to contribute for several parties, such as government especially The Directorate General of Taxation, e-tax invoice users, and Tax Application Service Provider as a Directorate General of Taxation partner. Each party can carry out their respective roles and mutually support one another so that in the future e-tax invoicing in Indonesia can be even better.

Literature Review

E-Tax Invoice

Tax invoices can be referred to as proof of tax collection issued by taxable entrepreneurs on taxable goods or services as well as proof of tax collection on taxable imported goods. A tax invoice has a number of functions, as follows: (i) as proof of tax collection for the taxable entrepreneur who has made a sale of taxable goods or services, (ii) as proof that the party who has carried out the purchase of the taxable goods or services has paid for the transaction, (iii) and as an input tax credit facility.

Current developments in invoicing have followed developments in technology to create electronic invoices or e-tax invoices. The Directorate General of Taxation states that e-tax invoices are a type of tax invoice which has been developed using electronic media in the form of an application, and are considered valid because they are recognized by the Directorate General of Taxation (DGT). The establishment of e-tax invoicing also has the function of facilitating taxpayers to access and carry out their tax payment obligations, and to make it more convenient for taxpayers to fulfil their obligations. Over the course of its development, electronic tax invoicing has undergone a number of changes to deal with user complaints. Therefore, the government, through the Directorate General of Taxation, has made various improvements related to the development of tax collection through e-tax invoicing. The advantages of using e-tax invoice (Tenardi and Putranti, 2020) are: (i) manual/physical signatures are replaced with digital

signatures; (ii) e-tax invoices do not need to be printed, thereby reducing paper costs, printing costs, and document storage costs; (iii) e-tax invoice applications can calculate excess VAT automatically using posting feature to create a VAT period report; (iv) an online request for a tax invoice serial number can save time by eliminating the need to queue in person at the tax office; and (v) taxable entrepreneurs can be protected from improper transactions because e-tax invoices use QR Code verification that can be seen using a QR Code Scanner application. Table 1 represents the e-tax invoice journey from the initial version to the latest version.

Table 1. E-tax Invoice Application Version Development

Version	Release Date	Feature
1.0 (1.0.0.1 to 1.0.0.46)	July 1 st , 2014 July 1 st , 2015 in Java and Bali. July 1 st , 2016 nationally.	There is an invoice preview feature before approval; improvements to PDF templates; repair Correction of Basic Tax Imposition (DPP) value 0; improved the print order of item details in accordance with the import scheme; fixed comma values; improved input tax invoices, bug fix, invoice template improvement; improved upload queue to handle repeated uploads; improved to other document inputs such as dates for SSP documents can be greater than the tax period; added the function to change input tax invoice crediting; added output tax invoice feature accompanied by an approval code; added Taxable Entrepreneurs (PKP) profile update menu as a complement to SPT data; fixed invoice upload for invoice objects above 500; improvements to the input tax invoice template where signatures and references didn't appear, updated e-tax invoicing performa, etc.
2.0	October 1 st , 2017	Added tax invoice cancellation feature even though it has been approved by the transaction partner; added tax invoice return cancellation feature; added warning if the transaction recorded exceeds 1 billion rupiah; fixed bugs when printing return receipts; added of the stamp 'Not Collected VAT Based on Government Regulation Number xxx of 2015'; integrated with Web-based and Host to Host E-tax invoicing; added footer information on printed invoices; process of uploading Other Documents to get the Approval Code.
2.1	May 15 th , 2018	improved to the e-tax invoice application to solve several problems such as failing to import invoices from branches, failing to print invoices via the client, etc; added a field to enter ID Number (NIK) in the event that the counterparty does not have a Tax ID Number (NPWP); added of data export function for Return of Other Documents of Output Tax and Return of Other Documents of Input Tax; re-import invoices that have been uploaded from the Branch e-tax invoice application; Watermark for printed/replaced/canceled invoices; required to choose restitution or compensation for overpayment when generating VAT Report (SPT).

Table 1. E-tax Invoice Application Version Development

2.2	February 2 nd , 2019	Fixed a bug when posting SPT corrections that always appeared 'NTPN number already used'; replacement document number in the List of Other Output Tax Documents; fixed the database unable to access bug (General Error) when restarting the application after registering a new database; output Tax Invoice import validation without offline; output Tax Invoice import validation using a negative down payment or settlement; obligation to choose the type of article for restitution; the output tax invoice value that has been replaced when posting the SPT will change to 0 if the replacement tax invoice has been uploaded; improved performance, posting SPT faster; added NTPN validation for Other Documents with document type in the form of SSP.
3.0	October 1 st , 2020	Prepopulated input tax of goods import notification (PIB), prepopulated input tax of e-tax invoicing, prepopulated VAT refund, synchronization of stamp codes in the e-Faktur application, and prepopulated Periodic VAT (SPT).
3.1	January 3 rd , 2022	Taxable Entrepreneurs (PKP) can input proof of collection of PMSE taxes (trade through electronic systems) and input tax billed with a Tax Assessment Letter (SKP); validation of goods delivery order (SPPB or BC 4.0) at the time of making tax invoice 07 for the entry of bonded zone goods; prepopulated BC 4.0 document feature via Web e-tax invoicing. Taxable Entrepreneurs can download CSV documents from the system, then import them to Desktop e-tax invoicing.
3.2	April 1 st , 2022	Added the new VAT rate and certain amount of VAT in connection with Law Number 7 of 2021, Harmonization of Tax Regulations (UU HPP).

Source: Processed by the Author

Tax Payer Compliance

Wahasusmiah (2020) stated that compliance is a condition in which taxpayers fulfill and carry out their tax obligations accurately and on time. Amalia *et al.* (2022) also provided that compliance is identified as compliance taxpayers when register themselves, comply will report back the Tax Return (SPT), comply with the calculation and payment of tax owed. The tax compliance environment reflects an awareness of the situation in which taxpayers understand tax laws and regulations and calculate tax forms in a complete, clear and correct manner (Rahayu in Wildan *et al.*, 2022). So it can be concluded that tax payer compliance is an act of obedience and awareness in understanding tax regulations starting from the orderliness of registering, making payments and reporting tax obligations in a timely manner.

Research Methods

This research is a literature study which uses a Systematic Literature Review technique, or a type of research that uses a literature study to answer the research questions. The research design, which uses a Systematic Literature Review along with a narrative descriptive technique, aims to identify, analyze, evaluate, and describe the theme used in the research to answer and discuss the research questions and goals (Amelia *et al.*, 2021). A Systematic Literature Review (SLR) is a method which is used to search for literature in order to make an identification, evaluation, and analysis of the research theme, and aims to present answers to the research questions. A Systematic Literature Review is a research method which stems from a literature study, and places emphasis on a research method which makes use of previous studies with the same theme that are used to analyze the topics in the literature review.

A Systematic Literature Review can be compiled by: (i) creating a framework, (ii) making a critical analysis, (iii) describing the results of previous research, and (iv) making a classification of differences (Priharsari, 2022). The Systematic Literature Review method focuses on the process of finding and reanalyzing the previous research studies that are being used. Hence, the Systematic Literature Review method is used to make an objective explanation in order to minimize any bias in the study. The stages of a literature study according to Priharsari (2022) are:

- a. Determining the goals of the Systematic Literature Review, including the specific goals, the questions that are to be answered, and the theories used in the research.
- b. Initiating and selecting the literature, which includes determining the criteria, making a preliminary search, perfecting the results of the search, expanding the criteria, and exploring references with a backward and forward method.
- c. Carrying out an analysis and coding, which includes collecting relevant data, processing data related to the research questions, and formulating the data.
- d. Planning the presentation of results, which includes compiling the results so that they can be more easily understood and will have an impact on future studies.

This research uses secondary data, or data obtained from a literature study. The protocol and evaluation of the literature review use a method of Preferred Reporting Items for Systematic Reviews and Meta-Analysis (PRISMA), which is a diagram for the process of selecting and determining the quality of the studies from the journals that are to be reviewed. This method is helpful for reviewing articles and compiling a report from several articles. The PRISMA used in this study is the 2020 flow diagram which has been updated from PRISMA 2009 (Page *et al.*, 2021). This template provides recommendations to authors to determine the records issued before screening, how many articles can be retrieved or not, provides authors with the option to indicate how many studies and reports included in an earlier version of the review were carried over into the most recent version of the review and provides authors with the option to show the flow of records through the review as separated by type of source (Haddaway *et al.*, 2022).

Research Object

The object of this research is the development and performance of e-tax invoicing in Indonesia. The choice of this research object is based on the implementation of the invoice as an important point of government attention, in this case the Directorate General of Taxation, specifically in terms of its perfection and development. The Directorate General of Taxation is continuously striving to develop the implementation of e-tax invoicing so that it can facilitate and improve the convenience of the taxpayer in terms of its usability, especially at this time of technological advancement when e-tax invoicing is an object that is constantly evolving and changing by making use of developments in technology.

Data Collection Techniques

The data collection technique begins with a search process used to obtain relevant sources to answer the Research Question (RQ) and other related references (Triandini *et al.*, 2019). The data for this research were sourced from an online search for information in the Google Scholar database, and the identification of national journals in SINTA (<https://sinta.kemendikbud.go.id/journals>). The keywords used were “e-faktur” OR “e-tax invoice” OR “e-invoice” OR “e-invoicing” separately, both for the title and author keywords. The data search used the Harzing’s Publish application or Perish. The figure below shows the journal search method used in this research.

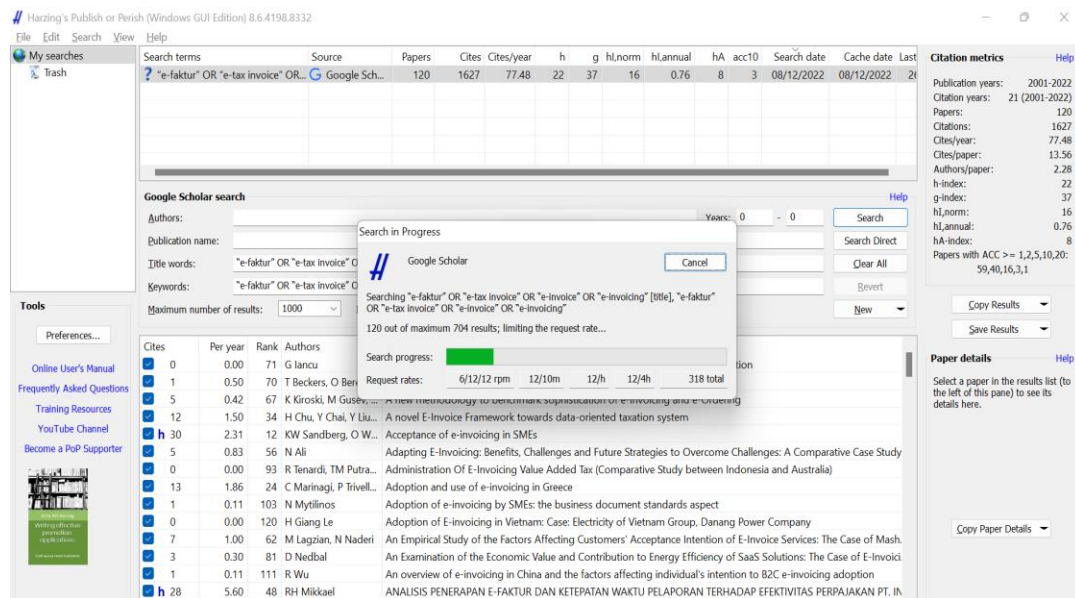


Figure 1. Article Search on Google Scholar

Source : Researcher Analysis

The use of a variety of data sources can strengthen the research results by comparing the results of one research journal with another. The search for information on the SINTA database aimed to find a list of periodicals of library and information science in the category of indexed and nationally accredited journals. The use of data from accredited journals also served as a data source for the current research, viewed from the results of research on e-tax invoicing.

Quality Assessment and Criteria of Limitations

The purpose of the criteria of limitations is to ensure that the research data, in the form of a literature study of selected articles, correspond to the theme of the research. The quality assesment used in this research are as follows:

- QA1. The data utilized are from research journals published between 2014 and 2022.
- QA2. The data used are research journals. A repository sourced from dissertations/theses/regular articles is not used.
- QA3. The data used are in Indonesian and English.
- QA4. The data used are only related to the implementation of e-tax invoicing in Indonesia.
- QA5. The data used are accessed from SINTA, Google Scholar, Scopus, and accredited journal sources.
- QA6. The data discusses e-faktur in Indonesia.
- QA7. The data is not a case study on specific e-tax invoice users.

Each article was given an answer score based on the Research Questions.

- 1. Yes (Y) for literature that met the quality assessment criteria.
- 2. No (N) for literature that did not meet the quality assessment criteria.

Analysis Techniques

The data sourced from the available literature or journals was analyzed using a deduction-induction analysis, where the results of the analysis were in the form of general statements or specific statements. The data analysis in this research used a research content and concept that corresponded to the list of research questions. The stages of data analysis in the research were as follows:

- a. Grouping the publication data into a table that contained information about the publication details (institution, publisher, accreditation status, link), and the popular topics taken from the keywords of each item of literature.
- b. Analyzing the data cumulatively based on the keywords of the article. The purpose of this was to look at the keywords in every article that was processed in the research.
- c. Reducing the data, by looking at the concept and content in the literature study according to the list of research questions. To show the process of the study search transparently, clearly, and systematically, and to help understand the stages of the data search, a PRISMA reporting process was used.
- d. Evaluating the data retrieved based on the quality assessment.
- e. Extracting the data to compile a list of important findings.
- f. Carrying out a synthesis and analysis of the data. The research results were then brought together in a conclusion to answer the research questions. The results were tabulated to be grouped into a discussion in accordance with the research questions (Riyadi *et al.*, 2022).
- g. Reporting the findings and formulating a conclusion from the results of the data synthesis and analysis.

Result and Discussion

The results of the research, which were obtained based on the keywords that had been previously determined, produced 717 articles of literature. The identification stage was followed by a reduction of duplicate data, which eliminated 19 articles automatically and 2 articles manually, and 1 article that was detected by the system as invalid. Next, the screening stage was carried out to make an exclusion of articles based on the criteria of limitations QA1 to QA4, to match the stages of e-tax invoice implementation in Indonesia, which began in 2014. The results of the screening left 94 articles, 10 of which were unable to be retrieved for further analysis.

The eligibility stage was then carried out, with the criteria of excluding journal articles that were not accredited by SINTA, in accordance with QA5 to Q7, which only limited to international and national journals that are accredited and reputable. In addition, at this stage, articles were excluded that did not discuss e-tax invoicing in Indonesia, as well as removing articles that discussed only case studies in a particular company. At the end of this stage, 28 articles remained, as illustrated in the PRISMA protocol below which is used to determine research journal articles for a literature study.

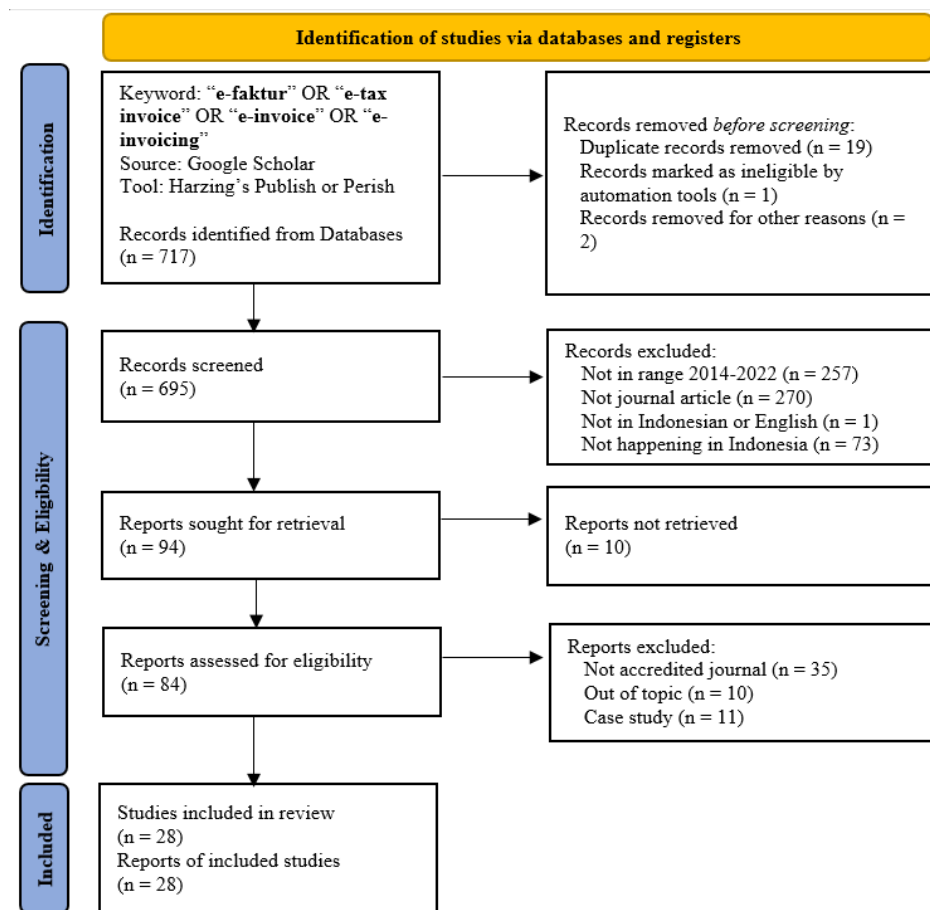


Figure 2. PRISMA Reporting Protocol

Source : Researchers Analysis

Results of RQ1. How have the research results developed in relation to the implementation, issues, and problems of performance of e-tax invoicing in Indonesia?

1. Journals

- a. Year of publication of journal article. Data were grouped based on year of publication to look at the trend of research related to e-tax invoicing in Indonesia. The figure 3 shows the trend of the research articles used in the discussion.



Figure 3. Year of Publication of Journal Articles

Source : Processed by Author

The illustration figure 3 shows that research on e-tax invoicing in Indonesia began in 2016 and has tended to increase from year to year. In 2022, e-tax invoicing was still a subject of interest to a fairly large number of researchers. This is in line with the need for research to be published by the Directorate General of Taxation on the web page <https://eriset.pajak.go.id>. Therefore, this research is still relevant to be studied, and there is a continual rise in interest or enthusiasm for conducting research related to the implementation of e-tax invoicing in Indonesia.

- b. Accredited journal articles. Below is a list of SINTA accredited journals which are grouped according to table 2.

Table 1. Number of Articles Based on Accreditation

Category	Number of Articles
S2	1
S3	3
S4	9
S5	14
S6	2

Source: Processed by the Author

The table 2 shows that SINTA accredited articles on the implementation of e-tax invoicing are dominated by the category SINTA 5 (S5) with 14 journal articles (Rachmatulloh and Pamungkas, 2017; Sahetapy *et al.*, 2021; Safitra, 2018; Pratama and Budiwitjaksono, 2021; Putri, 2019; Dhian, 2021; Dalimunthe, 2019; Cahyani, 2022; Husnurrosyidah and Suhadi, 2017; Sari, 2019; Khairunnisa *et al.*, 2021; Allolayuk, 2018; Priatna

and Rumaizha, 2022; Hartanti *et al.*, 2019). The highest SINTA category is only SINTA 2 (S2) with 1 article (Felani and Fidiana 2022), while for SINTA 1 (S1) there is no published articles.

2. E-tax invoice implementation

The implementation of e-tax invoicing is not only found in Indonesia. Several other countries have also implemented a similar system, each with its own concept. Numerous comparative studies have been made to identify the challenges of e-tax invoice implementation in Indonesia and to provide input based on the implementation of similar systems in other countries (Safitra 2018). In Indonesia, the application of e-tax invoicing is decided through the Decree of the Director General of Taxes Number KEP-136/PJ/2014 concerning the Determination of Taxable Entrepreneurs Required to Make Tax Invoices in Electronic Form. The decision states that the Taxable Entrepreneurs who are determined to start using e-tax invoicing starting July 1, 2014 are several taxable entrepreneurs chosen by the Directorate General of Taxation. Subsequently, it was implemented again on 1 July 2015 for taxable entrepreneurs in Java and Bali, and on 1 July 2016 e-tax invoicing began to be implemented nationally (Tenardi and Putranti, 2020).

The first application that was introduced and used by taxpayers was the client desktop e-tax invoice application. This application was issued by the Directorate General of Taxation and used to issue a minimum number of e-tax invoices. This e-tax invoice development uses a desktop based application and can be used offline but requires an internet connection to carry out invoice verification. The most recent client desktop application is the 3.2 version, which was introduced after an increase in the VAT rate, from 10% to 11%, in April 2022, according to Law No. 7 of 2021 concerning Harmonization of Tax Regulations. This new version did not make any significant changes to the previous 3.1 version of the application.

The most significant change in all the different versions of the e-tax invoice application was from version 2.2 to 3.0, which required users to relearn the application (Sadikin, 2022). The differences in the 3.0 version included a new automatic data input feature or prepopulated income tax feature, both for tax invoices and Goods Import Notification (PIB) documents. The prepopulated income tax feature only helped with the technical issues of reporting so previous rules related to tax credit were still relevant, including the obligation to report no later than three months after the end of the tax period. This was because the prepopulated feature was not yet able to consistently provide real time data in the database even though a tax invoice had been approved by the taxable entrepreneur making the sale (Bayu *et al.*, 2021).

E-tax invoicing in Indonesia underwent another development with the introduction of a web based e-tax invoice application. This web based e-tax invoice application is also a 3.0 version which requires an internet connection to operate. In addition, it can be used when making a report for a particular VAT period (SPT). This application was introduced by the Directorate General of Taxation specifically for users of the Directorate General of Taxation client desktop e-tax invoice application to make reports for a VAT period. The

weakness of this e-tax invoice application is that it is sometimes unable to be accessed on the day of a particular VAT period annual report deadline because it is being accessed by the whole of Indonesia at the same time. The potential for a disruption to the server has led to late reporting followed by administrative sanctions, which the taxpayer wishes to avoid.

Another development in e-tax invoicing was the release host-to-host (H2H) e-tax invoice application. This application can be used by large companies to issue tax invoices in large numbers. In first implementation, the H2H e-tax invoice application uses two steps. First, it can be operated by the taxable entrepreneur as the supplier of taxable goods or services, and secondly it can use a Tax Application Service Provider as a Directorate General of Taxation partner (PJAP). This type of application functions as a system between servers, providing direct communication between computers or servers in a particular network. DGT changed the host-to-host e-tax invoice provisions by issuing regulation of the director general of taxes number PER-03/PJ/2022. Currently, the host-to-host e-tax invoice application can only be used by taxable entrepreneurs who make e-tax invoices through a designated tax application provider.

All three of these e-tax invoice applications provide convenience for taxable entrepreneurs, from the process of making an online request for a tax invoice serial number (e-nofa), issuing a tax invoice, making an annual VAT period report through a mechanism of posting (Daris *et al.*, 2020) to integration with the internal system of the taxpayer. Transactions that are inputted on an e-tax invoice must show different details from before so that the Directorate General of Taxation can carry out a mitigation of output tax invoices and input tax invoices that have not yet been submitted and reported by the taxable entrepreneur, whether the seller or the buyer (Daris *et al.*, 2020).

3. Issues and problems with e-tax invoicing

There are a number of problems with the implementation of e-tax invoicing which can present obstacles for the Directorate General of Taxation in procuring tax revenue in accordance with a specific target. The following challenges have been identified as potential problems in the implementation of e-tax invoicing in Indonesia. First, internet use in Indonesia is not yet optimal and the use of gadgets is still relatively low. Second, in terms of internet usage, the majority of applications used are related to entertainment or social media. E-tax invoice applications are special applications that are used in a specific way, in this case for the issuance of tax invoices, and as such they require the user to have sufficient specialized knowledge, unlike with the simple applications used for entertainment. Third, internet use which accesses public service applications is no greater than 16%, which is inversely proportional to internet use in the field of social media, music/film, online news, and games (Safitra, 2018).

Obstacles in the use of e-tax invoicing experienced by the user include e-tax invoice data that has not been synchronized with the Directorate General of Taxation database, e-tax invoice applications that cannot be installed, problems with internet connections and e-tax invoice or e-nofa servers

(Kumala *et al.*, 2022), and frequent errors with the applications (Harianto *et al.*, 2020). Errors with e-tax invoice applications are a national problem. The update from the 3.0/3.1 version of the application to the 3.2 version caused the database to be erased due to a fault in the update stage. The e-tax invoice system is also considered to be too heavy and sometimes regarded as malware (Achmad and Apriliawati, 2022). Another problem with web based e-tax invoicing sometimes occurs during the reporting period, when data is not synchronized with the desktop e-tax invoice application, so additional time is needed to process a further check. If the user wants to login with a different account, the user must reset the web browser (Pratiwi and Sanulika, 2022).

Apart from problems with the applications, other obstacles in the implementation of e-tax invoicing are caused by taxpayers' poor understanding of e-tax invoice applications, as well as taxable entrepreneurs who do not use e-tax invoices because of their failure to understand the tax laws, and lack of awareness about the obligation to issue tax invoices when consigning taxable goods (BKP) or services (JKP). There is a possibility that in some cases e-tax invoice applications are already active but are never used, and there is no data to show the number of taxable entrepreneurs who are or are not yet using e-tax invoices (Achmad and Apriliawati, 2022).

Results of RQ2. What are the benefits of the implementation of e-tax invoicing for improving user compliance in Indonesia?

Taxpayer compliance, especially e-tax invoice users, in the context of this study is reflected in the attitude of compliance with self-awareness in carrying out tax obligations, especially Value Added Tax in terms of registration as a Taxable Entrepreneur, calculating tax payable, depositing it to the state treasury, and reporting periodical tax returns in accordance with the applicable tax regulations. The existence of e-tax invoicing also supports increased compliance because it is expected that it will facilitate tax administration. The research results about the benefits of e-tax invoicing on improving user compliance in Indonesia according to table 3.

Table 3. Benefits of E-Tax Invoicing on Compliance

Benefits of E-tax Invoicing on Compliance	References
The implementation of the e-tax invoice system has a positive effect on taxpayer compliance, both simultaneously and partially. This is the case for both formal and material taxpayers' compliance. An improvement in taxpayer compliance is reflected in the increase in realization of revenue for Domestic VAT and Import VAT.	(Pratama and Budiwitjaksono, 2021; Putri, 2019; Dalimunthe, 2019; Cahyani, 2022; Husnurrosyidah and Suhadi, 2017; Sari, 2019; Khairunnisa et al., 2021; Allolayuk, 2018; Priatna and Rumaizha, 2022; Felani and Fidiana, 2022; Tyasmmorningsih, 2016; Paramitha and Supadmi, 2021)
E-tax invoice implementation is still classed as less than effective in its ability to improve taxpayer compliance. On average, taxpayer compliance is lower after the implementation of e-tax invoicing.	(Hartanti <i>et al.</i> , 2019; Lintang <i>et al.</i> , 2017)

Source: Processed by the Author

Based on the table above, it can be seen that in general e-tax invoice implementation can improve taxpayer compliance in paying and reporting Value Added Tax. The research studied generally uses a quantitative method with questionnaires or a descriptive qualitative method with interviews in the tax office of particular area. Nevertheless, the results of these studies are able to provide a picture about the implementation of e-tax invoicing on a national scale. The results of some studies show that the implementation of e-tax invoicing is not yet effective or has caused taxpayer compliance to decline. Kurniawan (2016) supports the finding that the implementation of e-tax invoicing is running smoothly, although there are still a number of shortcomings and obstacles. Effectiveness of e-tax invoice implementation that is not accompanied by taxpayer compliance has declined since it became compulsory to use the e-tax invoice system. This is one of the problems and obstacles of e-tax invoice implementation for which the Directorate General of Taxation is continuously trying to find the best solution.

Tax compliance is encouraged by external and internal factors. External factors include strategies to improve compliance that are implemented by the Directorate General of Taxation, such as awarding sanctions, monitoring, and law enforcement, while internal factors include motivation from the taxpayers themselves to be compliant (Safitra, 2021). Some of the external factors in the implementation of e-tax invoicing which influence the lack of compliance of users or taxpayers are related to: (1) The political environment, or support from the highest authorities for e-government projects, in this case e-tax invoicing, (2) Leadership, or the role of e-government project leaders, (3) E-government planning, (4) Stakeholders, or those with an interest in e-government projects, (5) Transparency of information for stakeholders, (6) Budgeting of e-government projects, (7) Information technology that is used in e-government projects, and (8) Innovation or creativity and understanding of executors in the implementation of e-government projects (Kurniawan, 2016).

The government, in this case the Directorate General of Taxation, needs to carry out socialization and special training so that taxpayers have a better understanding of e-tax invoice implementation (Hartanti *et al.*, 2019). This is even more important when e-tax invoice applications undergo an update or add new features. Some studies show that a good understanding of the internet and its use do not play a very important role in moderating the relationship between the use of e-tax invoicing and taxpayer compliance (Pratama and Budiwitjaksono, 2021; Khairunnisa *et al.*, 2021). even though the internet can provide information about the procedure for using e-tax invoices. Taxpayers prefer to go in person to a tax office and communicate directly with an officer if they encounter any obstacles when using e-tax invoicing. Restrictions to the provision of face-to-face services as a result of the Covid-19 pandemic influenced the activities of taxpayers in the implementation of e-tax invoicing (Kumala *et al.*, 2022). This obstacle was managed by the Directorate General of Taxation by providing an online service channel by phone, email, and other communication media.

Results of RQ3. How do e-tax invoice users perceive the implementation of e-tax invoicing in Indonesia?

A number of research articles exist which discuss the perceptions of e-tax invoice users about the implementation of e-tax invoicing. Usability and convenience have a significant positive influence on the use of e-tax invoice applications. This means that if the taxpayer perceives e-tax invoicing to be beneficial and easy to use, the e-tax invoice application will be accepted and used by the taxpayer (Pratiwi and Sanulika, 2022; Satrio *et al.*, 2017; Ariasih *et al.*, 2021; Gunawan, 2021). In addition, the perception of convenience in using e-tax invoicing also affects the user's interest in using e-tax invoicing (Bahari *et al.*, 2020). On the contrary, complexity has a significant negative influence on the use of e-tax invoice applications, which means that if e-tax invoicing presents itself along with numerous complexities, there will be a continual decline in its use (Satrio *et al.*, 2017 and Gunawan, 2021).

The results of research by Khairunnisa and Yunanto (2017) also state that the most dominant factor to influence the satisfaction of e-tax invoice users is system quality. This is supported by the research results of Rachmadi and Handaka (2019). Meanwhile, quality of information and quality of service do not influence user satisfaction (Khairunnisa and Yunanto, 2017). This differs from the results of Rachmadi & Handaka (2019) which state that the quality of information and service influence user satisfaction. This means that the quality of information and service is different in each tax office, depending on the policies of the head of the local tax office, while system quality tends to be the same in every office because e-tax invoicing is a national system. In order to improve the quality of the e-tax invoice system, the Directorate General of Taxation is constantly endeavoring to improve and develop the quality of the e-tax invoice application by updating to a new version periodically to fix any bugs or to add new supporting features, from the 1.0 version to the 2.0, 2.1, 2.2, 3.0, 3.1, and most recently the 3.2 version, and a number of patches between each version.

Ultimately, the perception of usability and convenience, along with the user's understanding of e-tax invoicing, will also correspond to the level of compliance in reporting VAT period tax returns. If the perception and understanding of e-tax invoicing are not good, the user will not be able to submit their report effectively (Felani and Fidiana, 2022; Widayati, 2018; Mawar and Juita, 2022). These results of RQ3 are connected with the results that have already been discussed for RQ2.

Results of RQ4. What is the impact of the performance of e-tax invoicing on state revenue in Indonesia?

The number of fictive tax invoices prior to the era of e-tax invoicing in Indonesia totalled 100 billion Rupiah between 2010 and 2012, and this rose to 150.6 billion Rupiah during the period 2013-2014 (Rachmatulloh and Pamungkas, 2017). By modernizing the tax system, in particular with e-tax invoicing, the Directorate General of Taxation hopes that administrative problems with VAT management will be improved, which in turn will help secure state revenue, especially in the VAT sector. Modernization in the taxation sector has a positive and significant influence on VAT revenue (Kartika and Aryanto, 2017).

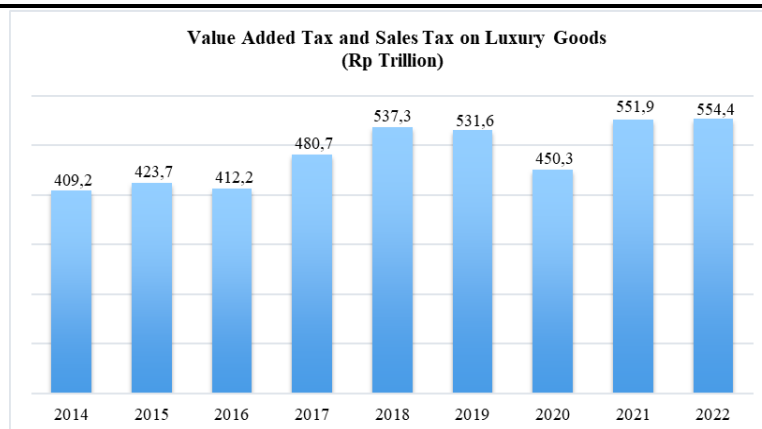


Figure 4. Graph of VAT State Revenue

Source: Central Government Financial Statements (LKPP) 2014-2021 and APBN 2022

The figure 4 shows the development of Value Added Tax revenue from 2014 to 2022, after the introduction and development of e-tax invoicing in Indonesia. Based on the data, the increase in VAT revenue is an indication of the awareness of the taxpayer, in this case taxable entrepreneurs, to carry out their obligation to pay VAT. From year to year, there has been a dynamic movement in VAT revenue. In 2016, after the compulsory implementation of e-tax invoicing nationwide, the realization of VAT revenue showed a slight decrease compared with the previous 2 years, during which time e-tax invoice implementation was limited to 100 taxable entrepreneurs in 2014 and extended to taxable entrepreneurs in Java and Bali in 2015. This is in line with the research of Melatnebar *et al.* (2020) which states that e-tax invoicing does not influence VAT revenue, based on a sample of taxable entrepreneurs during the period 2016-2019. Furthermore, an increase in VAT revenue and sales tax on luxury goods showed a gradual increase from 2016 to 2018, but subsequently experienced a decline in 2019 and 2020. One of the reasons for this decline is probably the Covid-19 pandemic. In 2021, VAT revenue rose again, coinciding with the implementation of the web based 3.0 version of the invoice application on 1 October 2020. This is supported by a study which states that the 3.0 version of the e-tax invoice application had an effect on VAT revenue (Irawati *et al.*, 2022). For 2022, the data is in the form of the target of VAT revenue in the State Budget (APBN), but it is expected that this target will be achieved because of the increase in VAT rate to 11% in April 2022.

Conclusion

Based on the results of the research conducted, the following conclusions can be drawn. First, over the course of the development of e-tax invoicing in Indonesia, from its introduction 2014 to its nationwide implementation in 2016, numerous studies have been carried out which discuss e-tax invoice implementation, and analyze the issues and problems that have arisen due to the various changes in e-tax invoicing from one period to another. This is a source of evaluation for the Directorate General of Taxation to make continuous improvements to the e-tax invoice applications and the services provided for taxpayers. Second, the performance of e-tax invoicing is viewed as beneficial for

providing an integrated tax service, and the implementation of e-tax invoicing has played a role in improving taxpayer compliance in terms of administration of Value Added Tax reporting. Third, the perceptions of e-tax invoice users, in particular taxable entrepreneurs, about the usability and convenience of e-tax invoicing, influence the use of e-tax invoicing, and the quality of e-tax invoicing strongly influences user satisfaction. Fourth, e-tax invoicing was developed to handle tax administration in the VAT sector, which will ultimately lead to an increase in state revenue.

Limitation

The limitation of this study is the use of article sources originating from accredited national journals from 2014 to 2022, but the articles used are in accordance with the established criteria starting from 2016. This research does not use articles that contain case studies at a particular company because the results are not yet can be generalized. The results of this study are also likely to differ in each region or e-tax invoice users depending on the policies of the head of the local tax office.

Suggestion

Based on the limitation, future research on the topic of e-tax invoicing can be developed to include a comparison with e-tax invoicing in other countries and a more detailed discussion about the performance of host-to-host e-tax invoicing which is developed through a Tax Application Service Provider, because there is currently limited literature available on these two topics. In addition, further researchers can add data sources from research which will be taken from international journals. This study also has some suggestions for various parties, as follows: (i) the Directorate General of Taxes can use the results of this study to to make continuous improvements to the e-tax invoice application, improve services, and intensive outreach to taxpayers; (ii) e-tax invoice users can better understand the initial purpose of implementing e-tax invoicing and its benefits for increasing tax compliance; and (iii) Tax Application Service Providers, as a Directorate General of Taxation partner, are also expected to be able to provide input in developing applications and assist Directorate General of Taxation in discovering the limitations of e-tax invoice applications faced by users.

Implication

This study is expected to enrich the literature related to e-tax invoicing in Indonesia so that other researchers can develop another topic on e-tax invoicing because currently topics related to e-tax invoicing are still very minimal in variation. In addition, this research is useful for the academic implication so that theory and knowledge related to taxation can be more harmonious with practice in the reality so that they can find out how the e-tax invoice system can be an application used by business entities in order to fulfill tax obligations, especially Value Added Tax. Practically, this study is expected to be used as a basis in efforts to increase the effectiveness of the e-tax invoice system and provide an overview for the government to develop policies and revise regulations related to tax collection. In addition, this study can provide consideration to taxpayers in deciding

to use e-tax invoicing from Directorate General of Taxation or look for other alternatives using host-to-host e-tax invoicing which may be more reliable and can be adjusted according to needs in terms of improving the quality of financial management in the tax aspect, and also increasing the ease of monitoring, managing, and storing tax data. Therefore, in the end, if taxpayers understand the importance of e-tax invoicing, it can reduce the frequency of disputes between auditors and taxpayers so that high cost of compliance can be avoided, increase the validity of transactions and other parties in transactions, also improve the reliability of the internal tax information system in the company.

Reference

- Achmad, Nafisa Hamidah, and Yeti Apriliawati. 2022. Analisis Penerapan E-Faktur PPN Dalam Upaya Meningkatkan Kepatuhan Pengusahan Kena Pajak Pada Kantor Pelayanan Pajak Pratama Bandung Tegallega. *Indonesian Accounting Literacy Journal*. Vol. 2 No. 3. Pp. 665–77.
- Allolayuk, Theo. 2018. Pengaruh Penerapan Aplikasi E-Faktur Terhadap Kepatuhan Pengusaha Kena Pajak. *Jurnal Akuntansi Dan Keuangan Daerah*. Vol. 13 No. 1. Pp. 148–57.
- Amalia, Riska Dwi, Sri Nuringwahyu, and Dadang Krisdianto. 2022. Pengaruh Penggunaan E-Reg, E-Billing, E-Filling, dan E-Faktur Terhadap Kepatuhan Wajib Pajak (Studi Pada Wajib Pajak yang Terdaftar di Kantor Pelayanan Penyuluhan dan Konsultasi Perpajakan Kabupaten Nganjuk). *Jurnal Ilmu Administrasi Niaga/Bisnis (JIAGABI)*. Vol. 11 No. 1. Pp. 14–22.
- Amelia, Lina, Dwi Cahyono, and Elok Fitriya. 2021. Systematic Literature Review: Kinerja Sistem Informasi Akuntansi Pada Rumah Sakit di Indonesia. *Juremi: Jurnal Riset Ekonomi*. Vol. 1 No. 2. Pp. 123–40.
- Ariasih, Ni Putu, Luh Putu Mahyuni, and Anak Agung Made Sastrawan Putra. 2021. Menelisik Penerimaan E-Faktur Versi 3.0 Melalui Pendekatan Technology Acceptance Model. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*. Vol. 8 No. 1. Pp. 37–52.
- Badakhshan, Peyman, Kieran Conboy, Thomas Grisold, and Jan vom Brocke. 2020. Agile Business Process Management: A Systematic Literature Review and an Integrated Framework. *Business Process Management Journal*. Vol. 26 No. 6. Pp. 1505–1523.
- Bahari, Afandy, Abdul Rahman Mus, and Mursalim. 2020. Perceived Ease, Benefits and Perceived Enjoyment of E-Invoice User Interests. *Point of View Research Accounting and Auditing*. Vol. 1 No. 3. Pp. 33–42.
- Bayu Firdaus, Adi, and Andri Marfiana. 2021. Penerapan Prepopulated Data Pajak Masukan Pada Aplikasi E-Faktur 3.0 dan Kesesuaiannya Dengan Peraturan PPN. *Educoretax*. Vol. 1 No. 3. Pp. 219–29.
- Cahyani, Dewi Endah. 2022. Pengaruh E-Faktur, Penegakan Sanksi Pajak Dan Pelayanan Perpajakan Terhadap Kepatuhan Pengusaha Kena Pajak Dengan Pengetahuan Perpajakan Sebagai Variabel Mediasi. *Jurnal Pendidikan Tambusai*. Vol. 6 No. 2. Pp. 11041–11056.

- Dalimunthe, Mohd. Idris. 2019. Pengaruh E-Faktur dan E-Billing Terhadap Kepatuhan Wajib Pajak Badan Yang Terdaftar di Kantor Palayanan Pajak Pratama Subulussalam. *Jurnal Mutiara Akuntansi*. Vol. 4 No. 1. Pp. 27–31.
- Daris, et al. 2020. Relevansi Penunjukkan BUMN Selaku Pemungut PPN (Wapu) di Era E-Faktur. *Jurnal Pendidikan Akuntansi & Keuangan*. Vol. 8 No. 2. Pp. 187–96.
- Felani, Maulana Robbi, and Fidiana Fidiana. 2022. Kepatuhan Pelaporan E-Faktur 3.0 Berdasarkan Persepsi Efikasi Diri, Kebermanfaatan, dan Kemudahan. *Jurnal Kajian Akuntansi*. Vol. 6 No. 1. Pp. 90–105.
- Gunawan. 2021. Determinan Kesuksesan Implementasi Aplikasi E-Faktur. *SEIKO : Journal of Management & Business*. Vol. 4 No. 1. Pp. 84–97.
- Haddaway, Neal R., Matthew J. Page, Chris C. Pritchard, and Luke A. McGuinness. 2022. An R Package and Shiny App for Producing - Compliant Flow Diagrams, with Interactivity for Optimised Digital Transparency and Open Synthesis. *Campbell Systematic Reviews*. Vol. 18 No. 2. Pp. 1-15
- Hariato, Harianto, Abdul Rahman Mus, and Darwis Lannai. 2020. Analysis of the Application of E-Invoicing in Increasing Taxable Entrepreneur Compliance. *Point of View Research Accounting and Auditing*. Vol. 1 No. 3. Pp. 77–87.
- Hartanti, Dwiymatmoko Puji Widodo, Ayu Rahayuningsih, and Ratiyah. 2019. Perbandingan Kepatuhan Wajib Pajak Dalam Melaporkan SPT PPN Sebelum dan Sesudah Penerapan Sistem E-Faktur Pada KPP Pratama Kuningan. *Jurnal Online Insan Akuntan*. Vol. 4 No. 2. Pp. 199–208.
- Husnurrosyidah, and Suhadi. 2017. Pengaruh E-Filing, E-Billing dan E-Faktur Terhadap Kepatuhan Pajak Pada BMT Se-Kabupaten Kudus. *Jurnal Analisa Akuntansi Dan Perpajakan*. Vol. 1 No. 1. Pp. 97–106.
- Irawati, Hendra Darmawan, Muhammad Sofyan, and Tatiana Serebryakova. 2022. The Effect of the Implementation of E-Invoice 3.0 and Taxable Person Compliance to Value Added Tax Revenue at KPP Pratama Pasar Rebo. *Ilomata International Journal of Tax and Accounting*. Vol. 3 No. 1. Pp. 1–12.
- Kartika, and Vika Aryanto. 2017. Pengaruh Modernisasi Sistem Informasi Perpajakan Berbasis E-Faktur Terhadap Penerimaan PPN (Studi Kasus Pada KPP Madya Jakarta Pusat). *RELASI: Jurnal Ekonomi*. Vol. 13 No. 2. Pp. 238–49.
- Khairunnisa, Ulfah, and Muhamad Yunanto. 2017. Pengaruh Kualitas Sistem Terhadap Kepuasan Pengguna dan Manfaat Bersih Pada Implementasi E-Faktur: Validasi Model Kesuksesan Sistem Informasi Delone Dan Mclean. *Jurnal Ilmiah Ekonomi Bisnis*. Vol. 22 No. 3. Pp. 229–241.
- Khairunnisa, Aqilah, Andi Nurwanah, and Hamzah Ahmad. 2021. Pengaruh Kemudahan dan Manfaat E-Faktur Terhadap Kepatuhan Wajib Pajak Dengan Pemahaman Internet Sebagai Variabel Moderasi. *Amnesty: Jurnal Riset Perpajakan*. Vol. 4 No 1. Pp. 34–46.
- Kumala, R., Safitri, W.D., Ridwal, R., and Nurhadi, H. 2022. Implementasi E-Faktur Versi 3.0 Dalam Upaya Meningkatkan Kepatuhan Pengusaha Kena Pajak Untuk Pelaporan SPT Masa PPN Di Masa Pandemi Covid-19 (Studi Kasus Pada Kantor Pelayanan Pajak Pratama Kosambi Tahun 2016-2020). *Jurnal Pajak Vokasi (JUPASI)*. Vol. 3 No. 2. Pp. 66–75.

- Kurniawan, Ary. 2016. Penerapan E-Faktur Pajak Terhadap Pengusaha Kena Pajak Di Kota Surabaya (Studi Pada Kantor Pelayanan Pajak Pratama Wonocolo Surabaya). *Publika*. Vol. 4 No. 2. Pp. 1–8.
- Lintang, Kevin, Lintje Kalangi, and Rudy Pusung. 2017. Analisis Penerapan E-Faktur Pajak Dalam Upaya Meningkatkan Kepatuhan Pengusaha Kena Pajak Untuk Pelaporan SPT Masa PPN Pada KPP Pratama Manado. *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*. Vol. 5 No. 2. Pp. 2023–2032.
- Mawar, Placideus, and Mersiana Varia Juita. 2022. Perception Analysis of Self-Efficiency, Usefulness and Easy About E-Invoice Version 3.1 Towards Compliance With Reporting Of VAT E-SPT Period in Surabaya. *Journal of Mantik*. Vol. 6 No. 1. Pp. 915–22.
- Melatnebar, Benyamin, Yunia Oktari, Yopie Chandra, and Vinna. 2020. Pengaruh PKP, Sistem E-Faktur, Kanal E-Billing Pajak dan E-Filling Terhadap Jumlah Penerimaan PPN Pada Perusahaan yang Terdaftar di Direktorat Jenderal Pajak. *AKUNTOTEKNOLOGI: Jurnal Ilmiah Akuntansi dan Teknologi*. Vol. 12 No. 2. Pp. 106–17.
- Page, Matthew J., Joanne E. McKenzie, Patrick M. Bossuyt, Isabelle Boutron, Tammy C. Hoffmann, Cynthia D. Mulrow, Larissa Shamseer. 2021. The PRISMA 2020 Statement: An Updated Guideline for Reporting Systematic Reviews. *PLOS Medicine*. Vol. 18 No. 3. Pp. 1–15.
- Paramitha, Putu Desy Ari, and Ni Luh Supadmi. 2021. Reformasi Administrasi Perpajakan, Implementasi Penerapan E-Faktur dan Kepatuhan Pelaporan Wajib Pajak. *E-Jurnal Akuntansi*. Vol. 31 No. 3. Pp. 540–50.
- Pratama, Nandia Ega, and Gideon Setyo Budiwitjaksono. 2021. Kepatuhan Wajib Pajak Dalam Implementasi E-Faktur Dengan Pemahaman Internet Sebagai Efek Moderasi. *Jurnal Akuntansi*. Vol 9 No. 1. Pp. 42–52.
- Pratiwi, Adhitya Putri, and Aris Sanulika. 2022. Kajian Tentang Perilaku Pengguna E-Faktur Web-Based Melalui Pendekatan Technology Acceptance Model (TAM). *Jurnal Informasi, Perpajakan, Akuntansi, dan Keuangan Publik*. Vol. 17 No. 2. Pp. 157–72.
- Priatna, Asep, and Riri Rumaizha. 2022. Pengaruh Penerapan Faktur Pajak Elektronik (E-Faktur) Terhadap Kepatuhan Wajib Pajak Untuk Pelaporan SPT Masa PPN Pada KPP Pratama Bandung Cibeunying. *JRAK (Jurnal Riset Akuntansi Dan Bisnis)*. Vol. 8 No. 2. Pp. 1–9.
- Priharsari, Diah. 2022. Systematic Literature Review di Bidang Sistem Informasi dan Ilmu Komputer. *Jurnal Teknologi Informasi dan Ilmu Komputer*. Vol. 9 No. 2. Pp. 263–68.
- Putri, Adriyanti Agustina. 2019. Kepatuhan Wajib Pajak: Studi Aspek E-Billing, E-Filling, Dan E-Faktur. *Jurnal Ekonomi dan Bisnis Dharma Andalas*. Vol. 21 No. 1. Pp. 1–13.
- Rachmadi, Tosan Yanuar, and Riya Dwi Handaka. 2019. Evaluasi Penerapan E-Faktur Dengan Model Kesuksesan Sistem Informasi Delone dan Mclean (Studi Kasus di KPP Pratama Metro). *Substansi: Sumber Artikel Akuntansi Auditing dan Keuangan Vokasi*. Vol. 3 No. 2. Pp. 129.

- Rachmatulloh, Idar, and Putri Y Pamungkas. 2017. Analisis Implementasi Kebijakan E-Faktur Dalam Upaya Peningkatan Penerimaan Negara Pada KPP Pratama Tebet Tahun 2016. *Jurnal Reformasi Administrasi*. Vol. 4 No. 2. Pp. 122–36.
- Riyadi, Yadi, M. Wahidin, and Anggi Elanda. 2022. Systematic Literature Review Implementasi Service Operation Dalam Kerangka Kerja Information Technology Infrastructure Library (ITIL) di Indonesia: Tren Penelitian, Manfaat dan Tantangan. *Jurnal Interkom: Jurnal Publikasi Ilmiah Bidang Teknologi Informasi Dan Komunikasi*. Vol. 17 No. 2. Pp. 81–97.
- Sadikin, R. Rahmat Fadli. 2022. Tinjauan Dan Pengembangan Aplikasi E-Faktur Versi 3.0 Dari Segi Pengalaman Pengguna (User Experience) dan Grafis Antar Pengguna (User Interface). *Educoretax*. Vol. 2 No. 4. Pp. 297–320.
- Safitra, Dhian Adhetya. 2018. Implementasi E-Tax Invoice: Sebuah Studi Komparatif. *Jurnal Pajak Indonesia (Indonesian Tax Review)*. Vol. 2 No. 1. Pp. 95–105.
- Safitra, Dhian Adhetya . 2021. Penerimaan Wajib Pajak Pada Awal Implementasi E-Faktur Pajak Berbasis Desktop Application. *Jurnal Pajak Dan Keuangan Negara (PKN)*. Vol. 3 No. 1. Pp. 119–35.
- Sahetapy, Tirsha Cindy, Treesje Runtu, and Steven J Tangkuman. 2021. Evaluasi Penerapan Sistem E-Faktur 3.0 Dalam Melaporkan SPT Masa PPN Pada CV Mayiba Agung Mandiri Kota Sorong-Papua Barat. *Going Concern: Jurnal Riset Akuntansi*. Vol. 16 No. 2. Pp. 157–68.
- Sari, Rini Ratna Nafita. 2019. Pengaruh E-Filling, E-Billing dan E-Faktur Terhadap Kepatuhan Wajib Pajak Pada KPP Pratama Kediri. *Ekuivalensi Jurnal Ekonomi Bisnis*. Vol. 5 No. 1. Pp. 157–70.
- Satrio, Dedy Budi, Muhammad Su'un, and Syamsuri Rahim. 2017. Pengaruh Persepsi Kegunaan, Kemudahan, dan Kerumitan Terhadap Aplikasi E-Faktur di Makassar. *Assets : Jurnal Ekonomi, Manajemen Dan Akuntansi*. Vol. 7 No. 2. Pp. 183–96.
- Tenardi, Riki, and Titi Muswati Putranti. 2020. Administration of E-Invoicing Value Added Tax (Comparative Study between Indonesia and Australia). *Jurnal Manajemen Pelayanan Publik*. Vol. 4 No. 1. Pp. 1–24.
- Triandini, E., Jayanatha, S., Indrawan, A., Putra, G.W., and Iswara B. 2019. Metode Systematic Literature Review Untuk Identifikasi Platform Dan Metode Pengembangan Sistem Informasi Di Indonesia. *Indonesian Journal of Information Systems*. Vol. 1 No. 2. Pp. 63.
- Tyasmminingsih, Agustin. 2016. Aplikasi Faktur Pajak Elektronik (E-Faktur) Dalam Rangka Pengukuran Tingkat Kepatuhan Wajib Pajak Pada Kantor Pelayanan Pajak. *El Muhasaba: Jurnal Akuntansi (e-Journal)*. Vol. 7 No. 2. Pp. 172–84.
- Wahasusmiah, Rolia. 2020. Implementasi E-Faktur Terhadap Kepatuhan Pengusaha Kena Pajak Dalam Pelaporan SPT Masa PPN. *Jurnal Ilmu Sosial, Manajemen, Akuntansi dan Bisnis (JISMAB)* . Vol. 3 No. 3. Pp. 128–38.
- Widayati, Neneng. 2018. Pengaruh Persepsi, Pemahaman, dan Resiko Wajib Pajak Terhadap Ketepatan Penyampaian SPT PPN Menggunakan E-Faktur. *Jurnal Ekonomi Bisnis*. Vol. 24 No. 1. Pp. 113–133.

- .Wildan, Muhammad, Abdul Wahid Mahsuni, and Siti Aminah Anwar. 2022. Pengaruh E-Filing, E-Billing, E-Faktur dan E-SPT Terhadap Kepatuhan Pajak Pada BMT Di Kota Malang. *E-Jurnal Ilmiah Riset Akuntansi*. Vol. 11 No. 5. Pp. 72–81.
- Zawitri, Sari, Arianto, and Endang Kusmana. 2018. Kepatuhan Wajib Pajak (PKP) Berdasarkan Realisasi Penerimaan PPN Sebelum dan Sesudah Berlakunya E-Faktur. *Eksos*. Vol. 14 No. 1. Pp. 48–6