

The Influence of Socialization on Usefulness: Antecedent and Moderation Effect

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ABSTRACT: A technology is said to be useful when the user decides to use it. In order for taxpayers to pay taxes easily and efficiently, the tax authorities need to introduce an electronic payment system by conducting outreach activities to PBB P2 taxpayers in order to increase their knowledge, convenience and self-efficacy. This type of research is quantitative research using primary data and sample determination using quota sampling with a total of 200 respondents. Data analysis using SEM-PLS assisted by SmartPLS Version 3.2.9 program. The results of this study obtained empirical evidence that: (1) internal education has a positive and significant effect on socialization; (2) socialization has a positive and significant effect on usefulness; (3) the ease of weakening the relationship between socialization and usefulness; (4) self-efficacy is not able to moderate the relationship between socialization and usefulness. This study also produces new findings, there is an effect of internal education antecedents that have a large enough influence before socializing.

KEYWORDS: Internal education, self-efficacy, usefulness, convenience, socialization.

INTRODUCTION

The Regional Revenue Agency of Samarinda City noted that the realized revenue for 2020 Land and Building Tax reached 52.7% of the PBB stipulation. The government must provide satisfactory services to the community, in order to obtain maximum results in tax revenue. Therefore, in line with the times, the Regional Revenue Agency of Samarinda City utilizes technology by updating the tax system, especially in terms of payment of Land and Building Taxes by implementing an electronic payment system mechanism that later taxpayers do not need to come to the Post Office, as well as banking counters and no need to queue for long. In accordance with Samarinda Mayor Regulation Number 60 of 2019 concerning the Implementation of Non-Cash Transactions for Regional Revenue Article 7 paragraph 5 now payments for Land and Building Taxes can be made through Automated Teller Machines (ATMs), transfer payments or virtual accounts, Mobile Banking at designated banks, among others Bank Kaltimtar, Bank Mandiri Syariah, and PD. BPR Samarinda City. In addition, land and building tax payments can also be made through the Gojek application in the Go Bills feature by only entering the Tax Object Number (NOP) and the year you want to pay and some e-money, to avoid long queues and also make it easier for taxpayers to pay their taxes. .

In implementing the electronic payment method for Rural and Urban Land and Building Tax (e-PBB P2), of course there are several things that must be prepared, namely from planning and making payment systems, providing payment facilities, preparing supporting regulations and educating employees regarding the use of e-payment systems . -UN P2, as well as socialization related to the existence of the system to the community.

Hwang & Yi (2002) explain that someone who is willing to use the system must be preceded by a learning goal orientation or in this study called socialization. The socialization of the implementation and use of the e-PBB P2 payment system is an effort by the Regional Revenue Agency of the City of Samarinda to provide knowledge and understanding to the public regarding the existence of the payment system, payment mechanisms, objectives, and regulations that support the implementation of e-PBB P2. Socialization can be done with the help of print media such as newspapers, magazines or audio-visual media such as radio and television. Not only that, along with the times, socialization can now be done through digital media such as websites, social media or so on. The socialization will provide benefits, because with the socialization the community can find out that there is an e-PBB P2 payment method, the payment mechanism, and the purpose of the implementation of the payment system.

Thompson et al., (1991) explained that in carrying out a certain task, information technology users expect the benefits to be obtained, this is the usefulness of an information technology. The definition of usefulness of use is the extent to which people believe that the use of a particular system can improve one's performance (Davis, 1989).

Before conducting outreach to the public (external) and the community considers that a system is useful, internal parties must first know and understand, by educating employees. Employee education in this study is called internal education.

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Internal education is all efforts made to influence a group of people or individuals in an organization or agency (internally) with the hope that everything that has been conveyed can be accepted and then understood. Internal education in this study is the antecedent factor of socialization. The antecedent factor referred to here is a factor that precedes socialization, where in an organization or agency before conducting socialization to the community (external parties) internal parties must know and understand first.

Hwang & Yi (2002) have the opinion that, when an individual is given learning, and then he tries to learn it, then he is considered capable of using it. In this study, being able to use is called self-efficacy. Self-efficacy is a very important thing when doing a job especially in different situations, for example work that initially used a manual system and now has become a computer-based system, where in this study self-efficacy is very important for individuals who use the e-PBB P2 payment method. Because, if through the learning that has been given and someone has great self-efficacy, then that person will be able to use the existing system.

In addition, with socialization, users will feel easy to use because they have learned how the system works. According to Davis (1989), the notion of ease of use can be seen from where a person believes that using a system will save energy and time.

From this explanation, in this study, internal education acts as an antecedent factor which before conducting outreach to the public (external parties) it would be better for internal parties to know beforehand. Then the socialization in this study affects the usefulness. Because, with socialization, people will know and understand about the existence and mechanism of using the system and its purpose and will assume that a system is useful. Therefore, socialization affects usefulness. Then, ease of use and self-efficacy act as moderators of the socialization of usefulness.

There are previous studies that examine the relationship between socialization with the ease and usefulness of a technological system and self-efficacy as a moderator. Where socialization has a positive influence on convenience, and convenience also has a positive influence on the usefulness of using a technology system, and self-efficacy is able to strengthen the positive influence of socialization on the ease of using the system. The difference from previous research, in this research, the researcher adds an antecedent variable to internal education, and socialization here acts as an independent variable, usefulness as the dependent variable, and ease of use and self-efficacy as moderators. This study aims to obtain empirical test results regarding internal education having a positive influence on socialization, socialization having a positive influence on usefulness, as well as ease and self-efficacy that is able to moderate, which later with the addition of this internal education antecedent variable is the socialization carried out to the community? especially taxpayers, the results will be maximized. Therefore, the authors are interested in doing this research.

THEORIES ON ISSUE/ PHENOMENA

This study uses the Technology Acceptance Model (TAM) theory proposed by Davis (1989). TAM is a model that predicts that individuals will accept technology. In this study, researchers took two constructs for the scale of measuring the acceptance of a technology, namely convenience and usefulness. Not only the ease and usefulness of the system that can affect the acceptance of technology, but there are other factors that can also affect the acceptance of technology. Therefore, the researcher modified the TAM with the conceptual framework given by Hwang & Yi (2002), where the construct used by the researcher was the orientation of learning objectives or in this study called socialization and self-efficacy, as well as the addition of internal education variables from the researcher. According to the researcher, the addition of internal education variables is very important. This is because internal parties must first know and understand what will be conveyed before it is disseminated to the public.

PREVIOUS RESEARCH

Summary of Previous Research

No.	Researcher	Research Title	Research result
1.	Rambe & Personal (2014)	"Easyness and Usefulness Testing With Antecedent Factors of Socialization and Self-Efficacy as Moderating Variables on the Use of e-SPT"	This study did not succeed in proving that socialization has an effect on ease of use, and shows that the self-efficacy variable is not a moderating variable, but in this study it is able to prove that ease affects the usefulness of using e-SPT.
2.	Rais & Pinatik (2015)	"The Influence of the Benefits and Ease of E-SPT on e-SPT Reporting by Private Taxpayers at KPP Pratama Bitung"	This research proves that the ease of using e-SPT has a significant influence on the usefulness of using e-SPT.

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3.	Yamin & Pattiasina (2017)	“Determinants of Perceived Ease, Perception of Benefit, Risk Perception, and Taxpayer Satisfaction with the Use of the e-Filling System”	This study shows that ease and satisfaction affect the use of <i>e-filling</i> , usefulness and risk perception have no effect on <i>e-filling</i> .
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Connection

No.	Researcher	Research Title	Research result
4.	Hwang & Yi (2002)	“Predicting the Use of Web-Based Information Systems: Intrinsic Motivation and Self-Efficacy”	These findings indicate that learning orientation, self-efficacy, enjoyment and ease of use can increase individual confidence to use technology.
5.	Davis (1989)	“Perceived usefulness, perceived ease of use, and user acceptance of information technology”	The findings show that ease and usefulness affect the use of a technology, and if the technology is used continuously, then the technology is said to be acceptable to users.

There are previous studies that examine the relationship between socialization with the ease and usefulness of a technological system and self-efficacy as a moderator. Where socialization has a positive influence on convenience, and convenience also has a positive influence on the usefulness of using a technology system, and self-efficacy is able to strengthen the positive influence of socialization on the ease of using the system. The difference from previous research, in this research, the researcher adds an antecedent variable to internal education, and socialization here acts as an independent variable, usefulness as the dependent variable, and ease of use and self-efficacy as moderators. This study aims to obtain empirical test results regarding internal education having a positive influence on socialization, socialization having a positive influence on usefulness, as well as ease and self-efficacy that is able to moderate, which later with the addition of this internal education antecedent variable is the socialization carried out to the community? especially taxpayers, the results will be maximized.

HYPOTHESIS

The Effect of Internal Education on Socialization

According to the Technological Acceptance Model, technology can be accepted by users if the technology is easy and useful to use. Not only that, in the TAM model technology acceptance can be influenced by several other factors, where in this study there was an additional internal education that affected socialization in order to provide knowledge for internal parties and also the public, especially taxpayers, so that they could find out about the existence of e-payment services. -UN P2 and understand the payment mechanism, as well as the purpose of implementing the system.

The results of the research by Hwang & Yi (2002) which reveal that the learning orientation or in this study is called the socialization of the use of technology aimed at making people who have participated in these activities in using technology more mastered and competent. This makes researchers add internal education as an antecedent factor of socialization, where an organization or agency in implementing a policy before it is disseminated to the public, it would be better to provide learning and understanding to its internal scope first or in this study it is called internal education. The socialization carried out in conveying information, providing learning and understanding will be maximized when someone who conveys understands and understands what is being conveyed. Based on the explanation, the proposed hypothesis is as follows:

H1: Internal education has a positive and significant effect on socialization

Effect of Socialization on Benefit

Based on the Technology Acceptance Model (TAM), the technology must be accepted in order to be used by users. A technology is said to be acceptable to users if the technology is easy and useful to use. The results of research by Rambe & Pribadi (2014) showed that socialization of usefulness did not show significant results, but simultaneously this research had a positive influence on the acceptance of a technology, but it was not significant. This is because participants or people who have participated in socialization activities are taxpayers who work for agencies and have their respective tax divisions. Therefore, taxpayers in agencies feel that they do not need to participate in socialization in order to gain knowledge about how to operate the e-filling system, because the taxes they have to pay are already managed by the tax division in their respective work agencies.

In this study, the object taken by the researcher is PBB P2 taxpayers who of course in paying their taxes they must come themselves to the Bank or Post Office to fulfill their obligations. On the basis of this, taxpayers need information related to

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payment method services provided by the Regional Revenue Agency obtained by participating in the socialization held. Both through television broadcasts and other information media.

With the socialization of the existence of a payment system, payment mechanism, and objectives. Those who participate in the socialization can find out the existence of the service and understand how to use it. Then, if they already know and understand the use of the technology, then they will think that the socialization is useful. Based on the results of the exposure, the proposed hypothesis is as follows:

H2: Socialization has a positive and significant effect on usefulness

Ease of Moderating Socialization Relationships on Benefit

According to the Technology Acceptance Model (TAM) the ease with which technology is used has an influence on someone to be willing to use the technology. A technology is said to be acceptable to users if the technology is easy and useful to use. The results of research by Hwang & Yi (2002) provide evidence that ease of use has an influence on individual willingness to use technology.

To achieve the ease and usefulness of technology, efforts are needed to achieve this. The effort needed is to do socialization. People who participate in socialization activities and have a high willingness to learn a technology, and feel that the technology is useful to help ease their work, then that person will think that socialization is useful because with socialization they can know the mechanism of using the technology and its purpose. Especially if the technology is easy to use, the users of the technology will use it continuously. Technology can be said to be accepted by users if the technology is used continuously. Therefore, ease of use has an influence between the relationship between socialization and usefulness. Based on the results of the presentation, the proposed hypothesis is as follows:

H3: Ease of moderating the relationship between socialization and usefulness

Self-Efficacy Moderates Socialization Relationships on Benefit

According to the Technology Acceptance Model, technology acceptance is not only based on the ease and usefulness of the system, but there are several factors that can affect the acceptance of technology. Where, before the emergence of convenience and usefulness, there was the ability of the user to be able to use the technology. Therefore, researchers add self-efficacy or a person's ability to use technology, which will later moderate the relationship between socialization and usefulness. The technology referred to in this research is e-PBB P2.

The results of research by Rambe & Pribadi (2014) were not able to provide empirical evidence of the effect of socialization on the ease of using the e-SPT and self-efficacy could not be a moderator. This is because taxpayers work in agencies and have their respective tax divisions, so there is no need to follow the socialization of the use of e-SPT. Actually, the socialization was carried out with the aim of providing knowledge, information and understanding regarding the implementation of the e-PBB P2 payment system to the public, especially taxpayers. When the payment system is introduced and the mechanism and objectives have been explained, the community will be aware of the existence of the system and the payment mechanism and its purpose. On this basis, socialization is said to be useful.

Moreover, if someone has the ability to use the technology or in this study it is called self-efficacy, of course that person will use it continuously, because they feel able to use it, so that self-efficacy has an influence on the relationship between socialization and the usefulness of a technological system. Based on the explanation, the proposed hypothesis is as follows:

H4: Self-efficacy moderates the relationship between socialization and usefulness

METHODS

The population in this study are employees who work at the Regional Revenue Agency of Samarinda City in 2020, namely as many as 142 employees, and taxpayers who own land and/or buildings in urban and rural areas (WP PBB P2) as many as 247,852 taxpayers. Using quota sampling technique, where the researcher determines the target sample to be used is 100 employees of the Regional Revenue Agency and 100 taxpayers of PBB P2 Samarinda City and if the sample is deemed sufficient then data collection will be stopped. This study uses quantitative data types and the data sources used are primary data. The method of data collection in the study was through the distribution of questionnaires. Each statement item in the questionnaire was made by the researcher himself. The questionnaire in this study is a closed questionnaire, where respondents only mark between the numbers 1 to 10, which means they completely disagree with the number 1 to strongly agree with the number 10.

This study uses the SEM-PLS (Structural Equation Modeling-Partial Least Squares) analysis tool using the SmartPLS version 3.2.9 software, which is carried out through three stages: (1) Measurement Model (Outer Model) which is to assess the validity and reliability of the data; (2) Structural Model (Inner Model) to obtain the results of the significance test of the relationship between variables and test the hypothesis with the bootstrapping command. The indicators in this study are reflective, namely indicators that manifest latent variables (Ghozali and Latan, 2021); (3) Analysis with moderating effect which shows the interaction between the independent variable and the moderating variable in influencing the dependent variable.

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Internal education variables in this study were measured using indicators developed from the researchers themselves, including the following:

- (1) Employees were aware of the existence of e-PBB P2
- (2) Employees can provide information on the existence of e-PBB P2 to taxpayers
- (3) Employees are aware of the obligation to pay PBB P2; (4) Employees can be an example for taxpayers.

The socialization variable in this study was measured using indicators developed from the researchers themselves, including the following

- (1) The public was aware of the existence of e-PBB P2
- (2) People pay taxes not past due
- (3) The public knows the acceptance of PBB P2 for development financing.

The usefulness variable in this study was measured by adjusting the indicators from Venkatesh & Davis (2000) as follows:

- (1) Improves job performance
- (2) Increases productivity
- (3) Enhances effectiveness
- (4) The system is useful.

The convenience variable in this study was measured by adjusting the indicators used by Venkatesh & Davis (2000) as follows:

- (1) Clear and understandable
- (2) Does not require for using
- (3) Easy to use
- (4) Easy to operate.

The self-efficacy variable was measured by adjusting the indicators used by Smith & Betz (2000) as follows:

- (1) Convinced that they could complete the task by motivating themselves
- (2) Confidence in being able to try hard, be persistent, persevere in completing tasks
- (3) Confidence in being able to withstand obstacles or difficulties
- (4) Confidence to be able to solve problems in various conditions.

RESULTS AND DISCUSSION

The objects studied in this study are employees of the Regional Revenue Agency of Samarinda City and the Taxpayer of Rural and Urban Land and Building Taxes (PBB P2) who are registered with the Regional Revenue Agency of Samarinda City. The data in this study were obtained directly from the results of distributing questionnaires that were physically distributed to employees of the Samarinda City Regional Revenue Agency and Rural and Urban Land and Building Taxpayers (PBB P2) Samarinda City. This research was conducted in Samarinda City.

In the SmartPLS 3.2.9 Outer Model program with reflexive indicators, validity and reliability tests are tested using the PLS Algorithm command which can be seen in Outer Loadings, Cross Loading, and Average Variance Extracted (AVE).

Table 2. Outer Loadings

Indicator	Internal Education(Z)	Socialization(X)	Usefulness(Y)	Convenience(M1)	Efficacy Self (M2)
Z1.1	0.924	-	-	-	-
Z1.2	0.962	-	-	-	-
Z1.3	0.943	-	-	-	-
Z1.4	0.950	-	-	-	-
X1.1	-	0.805	-	-	-
X1.2	-	0.856	-	-	-
X1.3	-	0.847	-	-	-
X2.1	-	0.718	-	-	-
X2.2	-	0.743	-	-	-
X2.3	-	0.706	-	-	-
Y1.1	-	-	0.915	-	-
Y1.2	-	-	0.951	-	-
Y1.3	-	-	0.962	-	-
Y1.4	-	-	0.926	-	-
M1.1	-	-	-	0.944	-

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M1.2	-	-	-	0.931	-
M1.3	-	-	-	0.949	-
M1.4	-	-	-	0.934	-
M2.1	-	-	-	-	0.908
M2.2	-	-	-	-	0.940
M2.3	-	-	-	-	0.807
M2.4	-	-	-	-	0.653

Source: SmartPLS 3.2.9 output, 2021

Table 3. Cross Loading

Indicator	Internal Education(Z)	Socialization(X)	Usefulness(Y)	Convenience(M1)	Efficacy Self(M2)
Z1.1	0.924	0.734	0.323	0.227	0.259
Z1.2	0.962	0.810	0.381	0.299	0.327
Z1.3	0.943	0.746	0.311	0.239	0.269
Z1.4	0.950	0.755	0.297	0.201	0.245
X1.1	0.912	0.805	0.328	0.265	0.311
X1.2	0.909	0.856	0.373	0.292	0.344
X1.3	0.896	0.847	0.374	0.316	0.327
X2.1	0.301	0.718	0.749	0.630	0.662
X2.2	0.368	0.743	0.769	0.664	0.667
X2.3	0.259	0.706	0.735	0.647	0.747
Y1.1	0.261	0.562	0.915	0.851	0.749
Y1.2	0.326	0.690	0.951	0.848	0.875
Y1.3	0.385	0.714	0.962	0.849	0.842
Y1.4	0.330	0.612	0.926	0.898	0.805
M1.1	0.207	0.480	0.826	0.944	0.683
M1.2	0.287	0.620	0.905	0.931	0.821
M1.3	0.298	0.605	0.903	0.949	0.827
M1.4	0.160	0.462	0.806	0.934	0.670
M2.1	0.214	0.548	0.855	0.820	0.908
M2.2	0.333	0.668	0.892	0.807	0.940
M2.3	0.150	0.433	0.609	0.528	0.807
M2.4	0.292	0.413	0.423	0.397	0.653

Source: SmartPLS 3.2.9 output, 2021

Table 4. Results of PLS Algorithm

Variable	Composite Reliability	Average Variance Extracted (AVE)	R-Square (R ²)
Z	0.971	0.893	0.920
X	0.903	0.610	0.650
Y	0.967	0.881	-
M1	0.968	0.883	-
M2	0.900	0.696	-

Source: SmartPLS 3.2.9 output, 2021

Based on the results of the PLS Algorithm test in table 2, the loading value of all indicators exceeds the recommended value, which is > 0.70 . Then, in table 3 shows that the cross loading value from the test results obtained the loading value on each indicator which is greater than the cross loading value. In Table 4, the AVE (Average Variance Extracted) value exceeds > 0.5 . From this explanation, it shows that the test results obtained from the values of outer loadings, cross loadings, and Average Variance Extracted (AVE) for each indicator have met the recommended criteria. It can be concluded that all indicators in this study passed the validity test. Furthermore, the value of composite reliability > 0.70 for all variables, which indicates that the measurement instrument used in this study (questionnaire) is reliable. The value of R - Square (R²) is used to see how capable these variables are in forming an influence by looking at the recommended criteria, namely 0.75 (strong), 0.50 (moderate), and 0.25 (weak). Based on the data obtained from the test results, the value of the R-Square (R²) of the socialization variable is 0.920

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and the usefulness variable is 0.650, which can be concluded that socialization has a strong ability to form an influence on usefulness. While moderate usefulness, internal education, convenience, and self-efficacy have a weak influence in shaping influence.

HYPOTHESIS TEST

Testing the results of this study using the SmartPLS Ver.3.2.9 program is presented in table 1.7 and Figure 1.1.

Table 1.7 Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P-Values	Information
Z → X	0.806	0.809	0.028	29,321	0.000	Received
X → Y	0.109	0.106	0.038	2,874	0.004	Received
M1 → Y	-0.160	-0.156	0.057	2,798	0.005	Received
M2 → Y	0.077	0.072	0.058	1.318	0.188	Rejected

Source: SmartPLS 3.2.9 output, 2021

Explanation:

Z: Internal Education

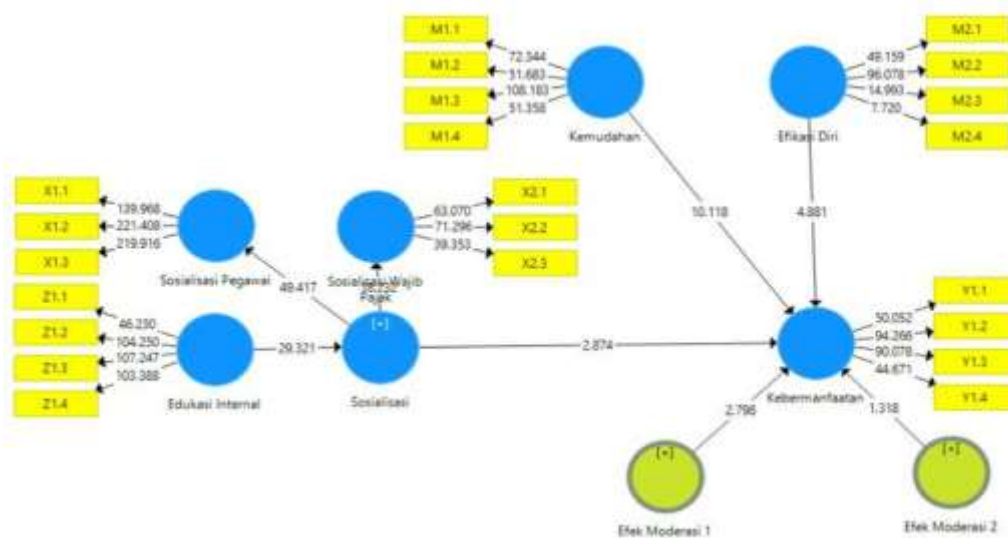
X: Socialization

Y: Benefit

M1: Convenience

M2: Self Efficacy

Figure 1. Research Model Output



criteria for the T - Statistics value is > 1.98 , which indicates a significant effect, and the Original Sample criteria is used as a benchmark for the direction of the relationship between latent variables, whether the relationship between latent variables is positive or negative.

DISCUSSION

The Effect of Internal Education Antecedents on Socialization

Based on the results obtained from the tests carried out, the original sample value is 0.806 and the T - Statistics value is 29.321, and the P- Value is 0.000. These results indicate that the latent variable of internal education has a positive and significant effect on the latent variable of socialization to employees in the Regional Revenue Agency of Samarinda City.

The results of this study are in line with the theory of technology acceptance model, which from the explanation of the theory states that there are several things that can affect the acceptance of technology other than convenience and usefulness. There are external factors that can also affect the acceptance of technology, namely internal education which will affect socialization in order to provide knowledge for internal parties and also the public, especially PBB P2 taxpayers, so that they can find out about the existence of e-PBB payment services and understand the payment mechanism. and the purpose of implementing the system. Before the tax authorities conduct socialization, employees should be given prior knowledge and understanding regarding what will be socialized.

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In this study, about 60 respondents (60%) tended to agree with internal education. This shows that with internal education, employees within the Regional Revenue Agency of Samarinda City feel that they are aware of the existence of e-PBB payment services, the purpose of implementing the system and understanding of the payment mechanism also increases. The results of this study are supported by research that has been carried out by Hwang & Yi, (2002) which reveals that the learning orientation or in this research called socialization aims to make people who take part in socialization activities more mastery and competent in what has been socialized.

This study resulted in a new finding that there is an effect of the antecedent, namely the internal education variable, which will have a great influence when conducting socialization, namely the socialization of the results will be maximized if the tax officer who conveys the information knows and understands what will be conveyed. It can be concluded that internal education is important to do.

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Based on the results of the tests carried out, the original sample value was 0.109 and the T-Statistic value was 2.874, and the P-Value was 0.004. These results indicate that the latent variable of socialization has a positive and significant effect on the latent variable of usefulness of P2 PBB taxpayers registered with the Regional Revenue Agency of Samarinda City.

The results of the research carried out are in line with the technology acceptance model which states that technology must be accepted first in order to be used by users. Technology can be said to be accepted when the technology is easy and useful to use. And there are several other factors that can also affect the acceptance of technology, namely socialization, in which this activity will be useful for PBB P2 Taxpayers to be able to find out about the existence of e-PBB services, so that PBB P2 Taxpayers in paying taxes no longer need to come to the bank or to the bank. Post Office, but through e-PBB provided by the Samarinda City Bapenda. In addition, the results of this study are also in accordance with the logic of the relationship between socialization and usefulness, where the relationship states that the existence of socialization activities has an impact on benefits for the community, especially PBB P2 Taxpayers to be able to find out the existence of these payment services.

Based on the demographics of the respondents obtained, about 65 respondents (65%) thought they agreed with the socialization activities. This shows that the public, especially the P2 PBB taxpayers, need information regarding the existence of e-PBB payment services provided by the Regional Revenue Agency of Samarinda City by participating in existing socialization activities. Both through television broadcasts and other information media. Bearing in mind, information related to e-PBB P2 is still not known by the public and in the existing regulations the information regarding the payment has not been explained in detail, where in the existing regulations it is not stated which banks are appointed to be able to make PBB P2 payments.

The results of this study are different from research conducted by Rambe & Pribadi, (2014) where the results of the study stated that socialization did not show significant results on usefulness, but simultaneously this research had a positive influence on technology acceptance. This is due to the fact that people who participate in socialization activities are taxpayers who work in agencies and have their respective tax divisions, so that taxpayers feel that they no longer need to participate in socialization activities. Unlike the case with this research, the object taken is PBB P2 Taxpayers who of course in fulfilling their tax obligations they must come to the bank or Post Office themselves. On this basis, PBB P2 Taxpayers really need information regarding the existence of e-PBB payment services where such knowledge can provide benefits for Taxpayers.

Ease of Moderating Socialization Relationships on Benefit

Based on the results of the tests carried out, the original sample value was -0.160 and the T-Statistics value was 2.798, and the P-Value was 0.005. These results indicate that moderating the relationship between socialization and usefulness has a negative and significant effect on PBB P2 Taxpayers registered with the Regional Revenue Agency of Samarinda City. This study states that the results obtained are in accordance with the proposed hypothesis, but the effect is negative, which means it weakens the relationship between socialization and usefulness.

The results of this study are in accordance with the theory of technology acceptance model where the elaboration of the theory discusses that the ease of using technology has an influence on someone to be willing to use the technology. And a technology can be said to be accepted when the technology is easy and useful to use. Logically, to be able to achieve the convenience and usefulness of technology, efforts are needed so that this can be achieved, in which the intended effort is to carry out socialization activities. related to the existence of e-PBB payment services, especially if the payment system is easy to use. Supported by research Hwang & Yi, (2002) which provides evidence that easy to use has an influence on a person's willingness to use technology. However, the results obtained in this study moderate the relationship between socialization and usefulness, which has a negative and significant effect, which means that the ease of using e-PBB is good, so that it will slowly reduce socialization activities which will have a beneficial impact on PBB P2 Taxpayers.

Self-Efficacy Moderates Socialization Relationships on Benefit

Based on the results of the tests carried out, the original sample value was 0.077 and the T-Statistics value was 1.318, and the P-Value value was 0.188. These results indicate that the latent variable of socialization has a positive, but not significant, effect on

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the latent variable of usefulness of P2 PBB taxpayers registered with the Regional Revenue Agency of Samarinda City, because the hypothesis is rejected. This is shown from the results of the error value (P - Value) obtained that exceeds the maximum tolerable limit of 0.05.

The results of this study are in accordance with the theory of technology acceptance model in which the theory explains that there are several factors that influence the acceptance of technology in addition to convenience and usefulness. Where, there must be self-ability to be able to use the technology. Logically, self-efficacy is an important thing that a person must have when participating in socialization activities that will provide benefits for that person. Because, with community outreach activities, especially PBB P2 taxpayers, they will get information related to the existence of e-PBB payment services and also other information regarding the implementation of the payment system.

The results of this study are in line with research conducted by Rambe & Pribadi, (2014) in which the research provides evidence that the effect of socialization on the ease of e-SPT and self-efficacy is not able to be a moderator. This is because taxpayers work in agencies and have their respective tax divisions, so taxpayers do not need to participate in socialization activities. Self is important for someone when someone is participating in socialization activities. However, the insignificant effect appears because the effect of socialization on the usefulness of the results is positive, which means that self-efficacy has emerged since the person has participated in socialization activities. This has been explained by the conceptual framework introduced by (Hwang & Yi, 2002), where when a person has been given a lesson in the context of this research, namely technology, then the person learns it, he will be able to use the technology he has learned. Therefore, self-efficacy is not able to moderate the relationship between socialization and usefulness.

CONCLUSION

This study discusses the effect of socialization on usefulness with the antecedent effect of internal education and the ease and self-efficacy as a moderator. This study produces new findings that the internal education variable is an antecedent variable that has an influence on socialization and socialization has a positive and significant effect on usefulness. Then, the ease that acts as a moderator result in weakening the influence of the relationship between socialization and usefulness, and self-efficacy is not able to moderate the relationship between socialization and usefulness.

Suggestion:

1. The Regional Revenue Agency of Samarinda City can conduct internal education first before conducting socialization to the public regarding the existence of the P2 e-PBB payment system service. In addition to socialization activities, whether through television, newspapers or other information media, employees in the Bapenda Samarinda City environment can also provide information to the public directly, so that the information is spread thoroughly to the public.
2. The establishment of regulations related to the e-PBB P2 payment system should be designed as completely as possible so that it is easy to understand and of course also supported by juridical references, so that later it will not cause misunderstandings. In addition, the existing regulations must also be known by the public as a whole, so that the public knows that there is indeed an e-PBB P2 payment system that can make it easier for them to fulfill their tax obligations.

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