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E-SAMSAT DIGITALIZATION AND SAMSAT CORNER SERVICES IN FACILITATING MOTOR VEHICLE TAX ADMINISTRATION

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E-Samsat; Samsat Corner; Administrative Convenience; Motor Vehicle Tax; Technology Acceptance Model (TAM).

ABSTRACT

Research Objectives - This study aims to analyze the effects of e-Samsat digitalization and Samsat Corner services on administrative convenience in motor vehicle tax collection, both partially and simultaneously, at Samsat Makassar II

Method - This study employed an associative research design. Data were collected through questionnaires administered to 87 taxpayers at Samsat Makassar II and supplemented with secondary data. Data analysis was conducted using SPSS, including multiple linear regression, the t-test, the F-test, and the coefficient of determination. The Technology Acceptance Model (TAM) served as the theoretical foundation of the study

Research Findings - E-Samsat digitalization exhibited a negative and statistically significant relationship with administrative convenience, whereas Samsat Corner services exhibited a positive and statistically significant relationship. Simultaneously, both variables were statistically significant in the regression model.

Theory and Practical Implications - The findings extend the application of TAM to the context of regional tax services by highlighting the importance of distinguishing between technology availability and users' perceived ease of use. Practically, the findings provide insights for service managers to evaluate the e-Samsat user experience, improve information quality and support for digital service users, and maintain service quality.

Novelty - This study simultaneously examines e-Samsat digitalization and Samsat Corner services in relation to administrative convenience in motor vehicle tax collection within the local context of Samsat Makassar II. The findings reveal a negative and statistically significant relationship for e-Samsat digitalization and a positive and statistically significant relationship for Samsat Corner, providing empirical insights into the differing relationships between these two service delivery channels and administrative convenience

INTRODUCTION

The development of information technology has driven the transformation of public services, including tax administration, from conventional systems toward more flexible and accessible electronic services. In Indonesia, the digitalization of motor vehicle tax administration is implemented through e-Samsat services, while Samsat Corner provides an alternative for in-person services at locations that are more accessible to the public. Both innovations are expected to reduce taxpayers' compliance costs in terms of time, effort, and transportation expenses while improving the quality of public services. Laksmi and Liyanto (2024), in their study of the SIGNAL application, found that perceived ease of use, perceived usefulness, and perceived security were positively associated with taxpayer compliance. Similarly, research on the acceptance of electronic tax filing systems has demonstrated that system quality, information quality, and credibility are important factors influencing the acceptance of tax-related technologies (Chang et al., 2005).

Nevertheless, the availability of digital services does not necessarily ensure that users perceive them as easy to use. Davis (1989), through the Technology Acceptance Model (TAM), explains that technology acceptance is influenced by perceived usefulness and perceived ease of use. When an

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application is difficult to understand, raises concerns about transaction errors, or fails to provide reliable confirmation of payment, users may prefer in-person services. The findings of Bhuasiri et al. (2016) on the acceptance of electronic tax services also indicate that the adoption of e-government services is influenced by several factors, including performance expectancy, facilitating conditions, social influence, and credibility. These findings suggest that the success of digitalization depends not only on the availability of technological systems but also on user readiness and the quality of service support.

A research gap remains because studies on digital tax services have frequently focused on taxpayer compliance or tax revenue, whereas administrative convenience as a direct user experience warrants more specific investigation. Research comparing digital and face-to-face services should also recognize that these service channels may address different public needs. The undergraduate thesis underpinning this article summarizes previous studies on e-Samsat by Rasyid (2021), Oktavianto et al. (2021), and Sari and Hamzah (2023), as well as research on mobile Samsat services by Putri (2022). Ozalia (2025) is reported to have examined the simultaneous effects of e-Samsat and Samsat Corner in Palembang. However, differences in geographical settings, user characteristics, and measurement focuses leave room for examining these two service delivery channels in the context of Samsat Makassar II.

Addressing this research gap, the novelty of this study lies in the simultaneous examination of e-Samsat digitalization and Samsat Corner services in relation to the ease of motor vehicle tax administration within the local context of Samsat Makassar II. This study also provides empirical findings that do not fully align with general expectations regarding digitalization: e-Samsat has a negative and statistically significant effect, whereas Samsat Corner has a positive and statistically significant effect. These findings extend the application of TAM by highlighting the importance of distinguishing between the availability of technology and the actual ease of use perceived by users.

This study aims to analyze the effect of e-Samsat digitalization on administrative convenience, examine the effect of Samsat Corner services on administrative convenience, and test the simultaneous effects of both variables. The findings are expected to contribute to the development of research in public sector accounting and regional tax administration while providing practical insights for Samsat service managers. The study is limited by its sample of 87 respondents from a single research location and its reliance on questionnaire responses. Therefore, the findings should be interpreted within the specific context of Samsat Makassar II and cannot be directly generalized to all regions.

METHOD

This study employed a quantitative approach with an associative research design to examine the relationships between e-Samsat digitalization and Samsat Corner services as independent variables and administrative convenience in motor vehicle tax collection as the dependent variable. The quantitative approach was selected because the study aimed to test hypotheses through variable measurement and statistical analysis. This approach is also relevant to research on tax technology acceptance, such as Chang et al. (2005), who examined the factors influencing the acceptance of electronic tax filing systems using survey data. The theoretical foundation of this study is the Technology Acceptance Model (TAM) proposed by Davis (1989), which emphasizes perceived usefulness and perceived ease of use as key determinants of technology acceptance.

The research data were obtained from questionnaires administered to 87 taxpayers conducting administrative procedures at Samsat Makassar II, supplemented by secondary data relevant to service utilization. The questionnaires were used to assess respondents' perceptions of e-Samsat digitalization, Samsat Corner services, and administrative convenience. Secondary data served as supporting information to provide context for the implementation of these services. This study focused on users' perceptions and did not directly measure all technical aspects of the application or the operational performance of the services.

Data analysis was conducted using SPSS and included descriptive statistics, validity testing, reliability testing, classical assumption tests, multiple linear regression analysis, t-tests, an F-test, and the coefficient of determination. Multiple linear regression was employed to estimate the effects of

each independent variable on the dependent variable. The t-test was used to assess the partial effect of each independent variable, while the F-test was used to evaluate their simultaneous effect. Adjusted R^2 was used to assess the proportion of variance in the dependent variable explained by the model.

RESULTS AND DISCUSSION

Multiple Linear Regression Analysis. This study involved 87 taxpayers at Samsat Makassar II. The analysis examined the relationships between e-Samsat digitalization (X1) and Samsat Corner services (X2) as independent variables and administrative convenience in motor vehicle tax collection (Y) as the dependent variable. The following results are based on the SPSS data analysis presented in the undergraduate thesis.

Table 1. Results of Multiple Linear Regression Analysis

Variabel	Koefisien B	Std. Error	Beta Terstandarisasi	t	Sig.
Constant	6.076	1.483	—	4.097	0.000
E-Samsat Digitalization (X1)	-0.130	0.056	-0.118	-2.313	0.023
Samsat Corner (X2)	0.721	0.042	0.877	17.140	0.000

Source: SPSS data analysis results (2026).

Table 1 shows that the regression coefficient for e-Samsat digitalization is negative at -0.130, whereas the regression coefficient for Samsat Corner is positive at 0.721. The respective significance values are 0.023 and 0.000, as reported in the SPSS output. For academic reporting, a value of 0.000 should be expressed as $p < 0.001$ rather than interpreted as a probability that is exactly zero.

Based on the estimated coefficients, the regression equation can be expressed as follows:

$$Y = 6.076 - 0.130X1 + 0.721X2$$

The equation indicates that, holding the other variable in the model constant, a one-unit increase in the e-Samsat score is associated with a 0.130-unit decrease in the administrative convenience score. Conversely, a one-unit increase in the Samsat Corner score is associated with a 0.721-unit increase in the administrative convenience score. These interpretations refer to variable score units rather than percentages because the available regression output does not indicate that the variables were measured as percentages.

Partial Hypothesis Testing (t-Test). Partial hypothesis testing was conducted to determine the statistical significance of the relationship between each independent variable, namely e-Samsat digitalization and Samsat Corner services, and administrative convenience in motor vehicle tax collection at Samsat Makassar II. The t-test was performed at a significance level of 5% ($\alpha = 0.05$). The results were used to determine whether the proposed hypotheses were supported based on the calculated t-statistics, the direction of the regression coefficients, and the significance values for each variable. The partial hypothesis testing results are presented in Table 2.

Table 2. Results of Partial Hypothesis Testing

Hypothesis	Variable	t-Statistic	Sig.	Decision ($\alpha = 0.05$)
H1	E-Samsat digitalization and administrative convenience	-2.313	0.023	Supported; negative and significant relationship
H2	Samsat Corner and administrative convenience	17.140	<0.001	Supported; positive and significant relationship

Source: SPSS data analysis results (2026).

The results indicate that e-Samsat digitalization has a negative and statistically significant relationship with administrative convenience because the p-value of 0.023 is below 0.05. Therefore, H1 is supported in accordance with the direction of the relationship identified in the data. Meanwhile, Samsat Corner has a positive and statistically significant relationship with administrative convenience, with $p < 0.001$. Accordingly, H2 is also supported.

These decisions apply to the statistical tests conducted using the model and sample in this study. The findings do not automatically establish a causal relationship because the study employed a quantitative approach based on respondent data.

Simultaneous Testing (F-Test). Simultaneous testing was conducted to determine the statistical significance of the regression model incorporating e-Samsat digitalization and Samsat Corner services jointly in explaining administrative convenience in motor vehicle tax collection. The F-test was performed at a significance level of 5% ($\alpha = 0.05$). The decision was based on the calculated F-statistic and the significance value obtained from the SPSS analysis. The results were used to assess support for the third hypothesis (H3) and are presented in Table 3.

Table 3. Results of Simultaneous Testing

Sumber variasi	Sum of Squares	df	Mean Square	F	Sig.
Regression	1.427,965	2	713,982	149,152	<0,001
Residual	402,104	84	4,787	-	-
Total	1.830,069	86	-	-	-

Source: SPSS data analysis results (2026).

Table 3 shows an F-statistic of 149.152 with $p < 0.001$. Since the significance value is below 0.05, the overall regression model is statistically significant. This indicates that e-Samsat digitalization and Samsat Corner services, when considered jointly, have a statistically significant relationship with administrative convenience in motor vehicle tax collection. These findings support H3 as formulated in the thesis, provided that H3 refers to the simultaneous testing of both variables.

The F-test result does not imply that each independent variable has a positive relationship with the dependent variable. The direction and statistical significance of each variable must be interpreted using the partial test results presented in table 2.

Coefficient of Determination. The coefficient of determination was used to assess the regression model's ability to explain variations in administrative convenience. Based on Table 4, the values of R, R^2, and Adjusted R^2 are 0.883, 0.780, and 0.775, respectively. This indicates that e-Samsat digitalization and Samsat Corner services jointly explain 77.5% of the variation in administrative convenience after adjustment for the number of predictors and sample size, while the remaining 22.5% is associated with factors outside the model and unexplained variation. These values indicate the model's explanatory capacity rather than establishing a causal relationship.

Table 4. Results of the Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error of the Estimate
0,883	0,780	0,775	2,18791

Source: SPSS data analysis results presented in the thesis (2026).

The R value of 0.883 indicates a strong association between the model's predicted values and the administrative convenience variable. The R^2 value of 0.780 means that the model explains 78.0% of the variation in administrative convenience scores within the sample. After adjusting for the number of predictors and sample size, the Adjusted R^2 value of 0.775 indicates that the model explains approximately 77.5% of the variation in the dependent variable. The remaining 22.5% is associated with factors outside the model and variation not explained by it.

The coefficient of determination must not be interpreted as a percentage increase in tax revenue or as evidence that the two services cause a 77.5% change in administrative convenience.

The Effect of E-Samsat Digitalization on Administrative Convenience. The regression results show that e-Samsat digitalization has a regression coefficient of -0.130, a standardized beta coefficient of -0.118, a t-statistic of -2.313, and a p-value of 0.023. Because the significance value is below 0.05, the partial relationship is negative and statistically significant. Therefore, H1 is supported by the statistical results. This finding indicates that, among the Samsat Makassar II taxpayer sample, higher e-Samsat digitalization scores are associated with lower administrative convenience scores after controlling for Samsat Corner in the regression model.

This finding can be analyzed using the Technology Acceptance Model (TAM) developed by Davis (1989). TAM explains technology acceptance through perceived usefulness and perceived ease of use. In the context of motor vehicle tax services, digitalization is expected to make administrative procedures easier for taxpayers. However, the benefits of technology may not be perceived uniformly by all users. Perceived convenience may be associated with users' ability to operate the application, information quality, system reliability, and the alignment of procedures with user needs.

Chang et al. (2005) provide a relevant theoretical basis for applying TAM in the taxation context. Their study of 141 experienced taxpayers in Taiwan showed that the acceptance of internet-based tax filing systems could be explained through TAM and factors such as information quality, system quality, and perceived credibility. These findings provide a basis for understanding that implementing digital tax services requires more than simply providing the technology; it also requires ensuring that the technology is useful and easy to use. Bhuasiri et al. (2016) similarly found that performance expectancy, facilitating conditions, social influence, and perceived credibility play roles in the acceptance of electronic tax services in Thailand. Both studies address technology acceptance rather than the specific negative relationship between e-Samsat and administrative convenience in Makassar II. Therefore, they provide a conceptual foundation rather than evidence that the findings of the present study should be identical.

The negative relationship identified in this study differs from the findings of Laksmi and Liyanto (2024), who reported positive effects of perceived ease of use, usefulness, and security of the SIGNAL application on taxpayer compliance. This difference should be interpreted cautiously because the research objects, dependent variables, and service contexts are not identical. Laksmi and Liyanto focused on the SIGNAL application and taxpayer compliance, whereas the present study examines e-Samsat digitalization and administrative convenience at Samsat Makassar II.

Practically, these findings indicate the need for further evaluation of the e-Samsat user experience, including procedural clarity, accessibility, information quality, and support when users encounter difficulties. However, the available regression data are insufficient to establish any particular factor as the cause of the negative coefficient. Future research could measure user experiences, technical difficulties, and taxpayers' understanding of digital services more specifically.

The Effect of Samsat Corner on Administrative Convenience. The regression results show that Samsat Corner has a B coefficient of 0.721, a standardized beta coefficient of 0.877, a t-statistic of 17.140, and a significance value of $p < 0.001$. The positive coefficient indicates that an increase in the Samsat Corner score is associated with an increase in the administrative convenience score, after accounting for e-Samsat in the model. Because the significance value is below 0.05, H2 is supported. This finding demonstrates a statistically strong positive relationship between Samsat Corner services and administrative convenience among the study respondents.

From a public service perspective, the availability of accessible in-person service points may help taxpayers understand requirements, obtain information, and complete administrative procedures. Explanations from service personnel and opportunities to clarify procedures may reduce uncertainty experienced by users. Nevertheless, this study did not separately examine the effects of these individual service characteristics. Accordingly, these aspects represent plausible explanations for further investigation rather than mechanisms directly established by the regression model.

From the perspective of TAM, this finding can be related to the importance of perceived ease of use and perceived usefulness in technology acceptance (Davis, 1989). Although Samsat Corner represents a face-to-face service channel rather than a digital technology, it may serve as a support mechanism for taxpayers interacting with administrative procedures. Thus, TAM helps explain the importance of user experience, although its application to Samsat Corner requires consideration of the characteristics of in-person services.

Previous studies provide a conceptual basis for emphasizing service quality and facilitating conditions in tax administration. Bhuasiri et al. (2016), for example, found that facilitating conditions were among the significant factors influencing the acceptance of electronic tax services. Meanwhile, Chang et al. (2005) demonstrated the relevance of information quality and system quality to the acceptance of online tax systems. Neither study directly examined Samsat Corner; therefore, they

cannot be considered direct replications of the present findings. Instead, they support the broader argument that service support and information quality are important aspects of the user experience in tax administration.

The practical implication is that Samsat Makassar II could maintain and evaluate the quality of Samsat Corner services by monitoring service time, information clarity, procedural accuracy, and staff members' ability to assist taxpayers. The standardized beta coefficient of 0.877 also indicates that Samsat Corner has a stronger standardized association with administrative convenience than e-Samsat in this model. This comparison applies to the model and sample used in this study and does not establish that Samsat Corner is always more effective in every motor vehicle tax service context.

The Simultaneous Effect of E-Samsat Digitalization and Samsat Corner on Administrative Convenience. The simultaneous test results show an F-statistic of 149.152 with $p < 0.001$. This indicates that the model incorporating e-Samsat digitalization and Samsat Corner services jointly is statistically significant in explaining variations in administrative convenience. Accordingly, the simultaneous hypothesis, designated as H3, is supported. However, the F-test does not indicate that both variables have relationships in the same direction. The t-test results show that e-Samsat is negatively associated with administrative convenience, whereas Samsat Corner is positively associated with it.

The coefficient of determination yields an R^2 value of 0.780 and an Adjusted R^2 value of 0.775. This means that the model explains approximately 77.5% of the variation in administrative convenience scores after adjustment for the number of predictors and sample size. The remaining 22.5% is not explained by the model. This unexplained variation may be associated with factors not included in the study, measurement error, or individual differences. The available data do not identify which factors contribute most substantially to this remaining variation.

Theoretically, these findings can be understood through the perspectives of technology acceptance and service quality. Davis (1989) emphasizes perceived usefulness and perceived ease of use as important determinants of technology acceptance, while Chang et al. (2005) demonstrate the importance of information quality, system quality, and credibility in the context of online tax filing. Bhuasiri et al. (2016) also show that the acceptance of electronic tax services is associated with performance expectancy and facilitating conditions. This literature provides a basis for understanding that administrative convenience may be associated with multiple aspects of service delivery, although not all these aspects were directly measured in the present study.

Practically, the simultaneous findings support the importance of evaluating digital and in-person services as potentially complementary components of the service delivery system. Digital services could be improved by enhancing the user experience, while Samsat Corner could strengthen access to information and administrative assistance. However, this study did not test the interaction between the two variables. Consequently, it cannot yet be concluded that the availability of Samsat Corner specifically mitigates difficulties associated with e-Samsat. Further research is needed to determine whether the two services complement each other, operate independently, or exhibit other patterns of association.

CONCLUSION

Based on the findings of this study at Samsat Makassar II, e-Samsat digitalization has a negative and statistically significant relationship with administrative convenience in motor vehicle tax collection, with a regression coefficient of -0.130 and a p-value of 0.023. Conversely, Samsat Corner exhibits a positive and statistically significant relationship, with a regression coefficient of 0.721 and $p < 0.001$. Simultaneously, both variables are statistically significant in the regression model, with an F-statistic of 149.152 and $p < 0.001$. The Adjusted R^2 value of 0.775 indicates that the model explains 77.5% of the variation in administrative convenience within the study sample. These findings address the research questions by demonstrating that both service channels are significantly associated with administrative convenience, although their partial relationships differ in direction. The results cannot be directly interpreted as causal relationships because the study employs a quantitative approach based on respondent data.

The novelty of this study lies in the simultaneous examination of e-Samsat digitalization and Samsat Corner services in relation to administrative convenience at Samsat Makassar II, as well as the identification of a negative and statistically significant relationship for e-Samsat alongside a positive and statistically significant relationship for Samsat Corner. These findings extend the discussion of technology acceptance proposed by Davis (1989) and complement the studies by Chang et al. (2005) and Bhuasiri et al. (2016), which emphasize the importance of perceived usefulness, perceived ease of use, system quality, and facilitating conditions in the acceptance of electronic tax services. Unlike Laksmi and Liyanto (2024), whose study focused on the SIGNAL application and taxpayer compliance, the present study examines administrative convenience and incorporates Samsat Corner services as an explanatory variable. Therefore, Samsat Makassar II should evaluate the e-Samsat user experience while maintaining the quality of Samsat Corner services. Future research is recommended to investigate factors that may explain the negative relationship between e-Samsat and administrative convenience and to expand the sample size and geographical coverage.

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