

The Effect of E-Commerce Utilization and Tax Digitization on CV Citra Anggun Cosmetic's Performance During the Pandemic

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ABSTRACT

This study aims to determine the effect of the use of e-commerce and tax digitalization on the performance of CV Citra Anggun Cosmetics during the pandemic. The type of data used in this study is quantitative data, namely data obtained in the form of numbers. Source of data in the form of primary data. Primary data was obtained from the results of distributing questionnaires via google form to employees at CV Citra Anggun Cosmetics. The population in this study includes employees who work at CV Citra Anggun Cosmetics. The sample in this study uses a saturated sample, namely all employees who work in cv Citra Anggun Cosmetic. Data analysis and testing consisted of validity test, reliability test, descriptive statistics, classical assumption test, multiple regression analysis, partial hypothesis testing (t test) and simultaneously (F test) and coefficient of determination test. The results showed that E-commerce had no effect and was not partially significant on performance with a t-count value of $1.782 < 2.048$, tax digitization had no partial effect on performance with a t-count value of $1.156 < 2.048$. E-commerce and tax digitization simultaneously have a significant effect on performance with an f table value of $7.514 > 3.35$ and a coefficient value of 35.8%.

Keywords: Pandemic.,E-commerce.,Digitalization of taxes.,Employee performance.,Internet

INTRODUCTION

Employee performance is a result achieved by the employee for his work based on expertise in his field. Due to a pandemic like this, employee performance has decreased, such as decreased sales, employees have been laid off, unpaid salaries have caused many companies to close / go bankrupt.

The Covid-19 pandemic has caused changes in consumer spending patterns. Often, even when shopping online, many customers buy products directly in stores or malls. This change in consumer shopping patterns also applies to some consumers who shop during the day because the number is lower, therefore business owners are starting to make changes by opening stores or selling online through e-commerce. E-Commerce is a system for selling, buying and marketing electronic products. The use of E-commerce in a pandemic is very effective on employee performance because employees will get other sales besides selling offline products.

With e-commerce, it is expected to make employee performance better. In the pandemic era everything is online, as well as paying/accessing tax information. The tax digitization program is one of the government's ways to increase revenue from the tax sector. DGT as the government agency that handles taxes will digitize from 2019 to 2024. Tax digitization is also a program that really helps employees who want to pay taxes and can access tax information anywhere and anytime..digitalization needs to be developed optimally so that the system online taxation can work well. So that the digitization of taxation can improve employee performance.

LITERATURE REVIEW

According to Prabu (2013: 67) "employee performance is work performance or work results both in quality and quantity achieved by human resources for a period of time in carrying out their work duties in accordance with the responsibilities given to them."

Employee performance will not be optimal if you only rely on production machines without paying attention to the human aspect. It must be remembered that in a company organization, the human aspect that is capable, skilled, responsible as an employee is a company asset that is very valuable for the company's survival.

According to Robbins (2006:6) there are six indicators to measure employee performance, namely:

1. Quality of Work
2. Working Quantity
3. Punctuality
4. Effectiveness
5. Commitment

The website www.pajak.co.id states "E-commerce is the activity of buying and selling goods and services, or transactions of funds or data, through electronic networks, especially the internet."

E-Commerce systems can make small and medium-sized companies enter the global market easily. All business people can easily establish business relationships with other businesses, and have direct relationships with consumers. With E-Commerce can expand market share so as to improve marketing performance. The advantages of implementing E-commerce are that we can access 24-hour E-commerce, there is no need for travel in buying and selling/ordering activities, it can reduce product costs, so prices should be more affordable Aleksandar Andronov(2021).

According to DeLone & McLean (2004:301-302) "there are six dimensions declared successful through information systems that can be applied to e-commerce:

1. Quality System
2. Quality or accuracy of Information
3. Quality or service quality.
4. Utilization
5. User Satisfaction..
6. Benefits."

Law of the Republic of Indonesia Number 28 of 2007, "Taxes are mandatory contributions to the state that are owed by individuals or entities that are coercive under the law, without receiving direct compensation and are used for the needs of the state for the greatest prosperity of the people.

The DGT explained that the era of tax digitalization began with the launch of the e-SPT in 2002 so that taxpayers can report their tax returns electronically."

According to Tambun et al. (2020:3162) digitizing tax services has three indicators, namely:

1. Digital-based tax service application
2. Easy access to tax information
3. Digital service innovation

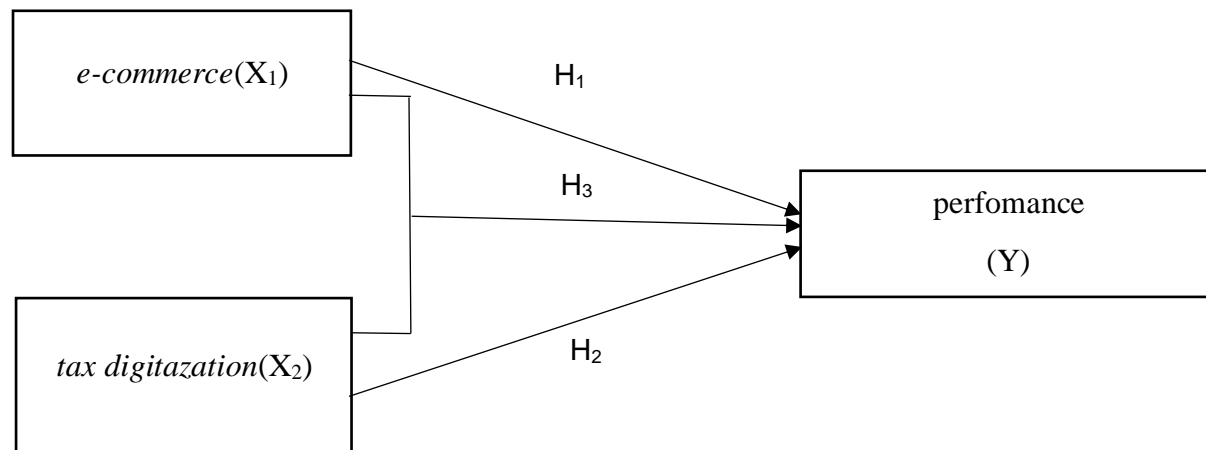
According to www.pajak.com tax digitization services have 3 advantages, namely the first is the ease of reporting tax obligations. This convenience is realized from the change from

conventional methods via paper to digital methods. second is the ease of paying taxes, especially Value Added Tax (VAT) and Underpaid Income Tax (PPH). With the integration of tax databases with financial institutions, tax payments are quickly processed and verified. Taxpayers can now also print their own payment bills via e-billing on the DGT online page and then make payments on their respective gadgets via internet banking or m-banking. Next is the ease of use of the facility and consultation with tax officials. Submission of various facilities can be done easily through DGT online.

Framework

Based on the description above and the results of previous research, the variables in this study can be seen in the picture of the research framework, namely:

Picture 1. Framework



The hypotheses in this study are:

H₁: E-commerce has a significant effect on performance in CV Citra Anggun Cosmetics

H₂: tax digitization has a significant effect on performance in CV Citra Anggun Cosmetics

H₃: E-commerce and tax digitization have a significant effect on performance in CV Citra Grace

RESEARCH METHOD

The location of the research is CV Citra Grace Cosmetics which is located at Jl. Gatot Subroto No.361, Sei Sikambing D, Kec. Medan Petisah, Medan City, North Sumatra 20111.

The time used in this research is September 2022.

This type of data uses quantitative data. According to Wahyudi (2017:12). Quantitative data is data in the form of numbers whose characteristics are always in numerical form such as income data, population, consumption rates, bank interest and so on. The quantitative data in question is in the form of questions that are scaled on a Likert scale.

Sources of data from this study using primary data. The population in this study were all employees who worked at CV Citra Anggun Kosmetik as many as 30 employees. The data collection technique used is by using purposive sampling with the sample in this study, namely permanent employees who work at CV Citra Grace Cosmetics as many as 30 respondents..

1. Validity Test

According to Priyatno (2018:21), the validity test is used to find out how accurate an item is in measuring what it wants to measure. The significance test was carried out with the r table

criteria at a significance level of 0.05 with a 2-sided test. If the value is positive and r count $>$ r table, the item can be declared valid. If the value of r count $<$ r table, the item is declared invalid.

2. Reability test

According to Priyatno (2018:25), reliability testing is used to determine the reliability or consistency of measuring instruments that usually use questionnaires. Sugiyono (2017:130) states that the criteria for a study are said to be reliable using the Cronbach's Alpha technique $>$ 0.6.

3. Descrptive Statistics

According to Sujarweni (2015:29), descriptive statistics are data processing to describe or provide an overview of the object under study through sample or population data. The data processed in descriptive statistics is only one variable. In descriptive statistics can produce tables, graphs or diagrams.

4. Classic Assumption Test

a. Normality test

According to Priyatno (2018: 130), the normality test with statistics can use the One Kolmogorov Smirnov method, the test criteria are if the significance value is $>$ 0.05, then the data is normally distributed. Conversely, if the significance value is $<$ 0.05, then the data is not normally distributed.

b. Multicollinearity Test

According to Priyatno (2018: 134), a good regression model should not have a perfect or near perfect correlation between the independent variables. The multicollinearity test method commonly used is by looking at the Tolerance and Variance Inflation Factor (VIF) values in the regression model where the VIF value is less than 10 and has a Tolerance number more than 0.1.

c. Heteroscedasticity Test

According to Ghozali (2018: 120), the heteroscedasticity test aims to test whether the regression model has an inequality of variance from one observation residual to another. Heteroscedasticity testing can be done using a Scatterplot graph..

5. Multiple Linear Regression Analysis

According to Priyatno (2018: 107), multiple regression analysis is an analysis to determine whether there is a partial or simultaneous significant effect between two or more independent variables on one independent variable with the following equation::

$$Y = a + b_1X_1 + b_2X_2 + e$$

Description

Y = perfomance (variable dependent)

X_1 = *E-commerce* (variable independent)

X_2 = tax digitization (variable independent)

a = constant

b_1, b_2 = regression coefisient

e = Error presentage (5%)

6. Hypothesis Test

a. T test

According to Priyatno (2018:121), the T test is used to find out whether partially the independent variable has a significant effect or not on the dependent variable with a significance level of 0.05 and a 2-sided test.

b. F test

According to Priyatno (2018:121), the F test is used to determine whether the independent variable simultaneously has a significant effect or not on the dependent variable with a significance level of 0.05.

c. test coefficient

According to Herlina (2019:140) the coefficient of determination test is used to determine the magnitude of the influence of the independent variable (X) together on the dependent variable (Y) where the smaller the value of the coefficient of determination, this means the influence of the independent variable (X) on the dependent variable (Y) is getting weaker. Conversely, if the value of the coefficient of determination is getting closer to 1, then the influence of the independent variable on the dependent variable is getting stronger..

RESULT

Table 1. Validity Test Results

No	R hitung	R tabel	Keterangan
X1.1	0,561	0,361	Valid
X1.2	0,705	0,361	Valid
X1.3	0,690	0,361	Valid
X1.4	0,723	0,361	Valid
X1.5	0,566	0,361	Valid
X1.6	0,460	0,361	Valid
X2.1	0,761	0,361	Valid
X2.2	0,828	0,361	Valid
X2.3	0,674	0,361	Valid
Y1.1	0,655	0,361	Valid
Y1.2	0,781	0,361	Valid
Y1.3	0,767	0,361	Valid
Y1.4	0,660	0,361	Valid
Y1.5	0,642	0,361	Valid

The results of the analysis show that the coefficient of validity ranges from 0.460 to 0.828, while the value of r table with a significance level of 0.05 for a sample of 30 respondents is 0.361. It can be seen that the coefficient of validity of all questions is greater than the value of r table. Based on these results, it can be concluded that the questions used in the research variables are valid.

Table 2. reability test results

variable	<i>Cronbach's Alpha</i>	Keterangan
e-commerce (X_1)	0,749	Reliabel
tax digitization (X_2)	0,802	Reliabel
Perfomance (Y)	0,772	Reliabel

Sumber data: Hasil Pengolahan Data, 2022

The results of the analysis show that the independent variable and the dependent variable have Cronbach's Alpha values between 0.7 to 0.8. Based on these results, it can be concluded that all instruments are reliable so that they can be used to conduct research.

Table 3. Descriptive Statistic Test Results

Variable	N	Min.	Max.	Mean	Std. deviation
e-commerce (X_1)	30	18	30	24,80	2,905
Digitalisasi pajak (X_2)	30	9	15	12,27	1,530
Kinerja (Y)	30	17	25	21,37	2,125

Sumber data: Hasil Pengolahan Data, 2022

The results of the analysis show that the amount of data used is 30 who are permanent employees of CV Citra Anggun Cosmetic. The E-commerce variable (X_1) with a minimum value of 18 and a maximum value of 30 has an average of 24.80 and a data distribution rate of 2.905. The tax digitization variable (X_2) with a minimum value of 9 and a maximum value of 15 has an average of 12.27 and a data distribution level of 1.530. Performance variable (Y) with a minimum value of 17 and a maximum value of 25 has an average of 21.37 and a data distribution level of 2.125. 17.

Table 4. Normality Test

	Unstandardized Residual
N	30
<i>Asymp. Sig (2-tailed)</i>	.200

Sumber data: Hasil Pengolahan Data, 2022

Based on the results of the normality test with the Kolmogorov-Smirnov test, the Asymp value was obtained. Sig (2-tailed) is 0.200. So it can be concluded that the regression equation model is normally distributed because of the Asymp value. Sig (2-tailed) is greater than the alpha value of 0.05.

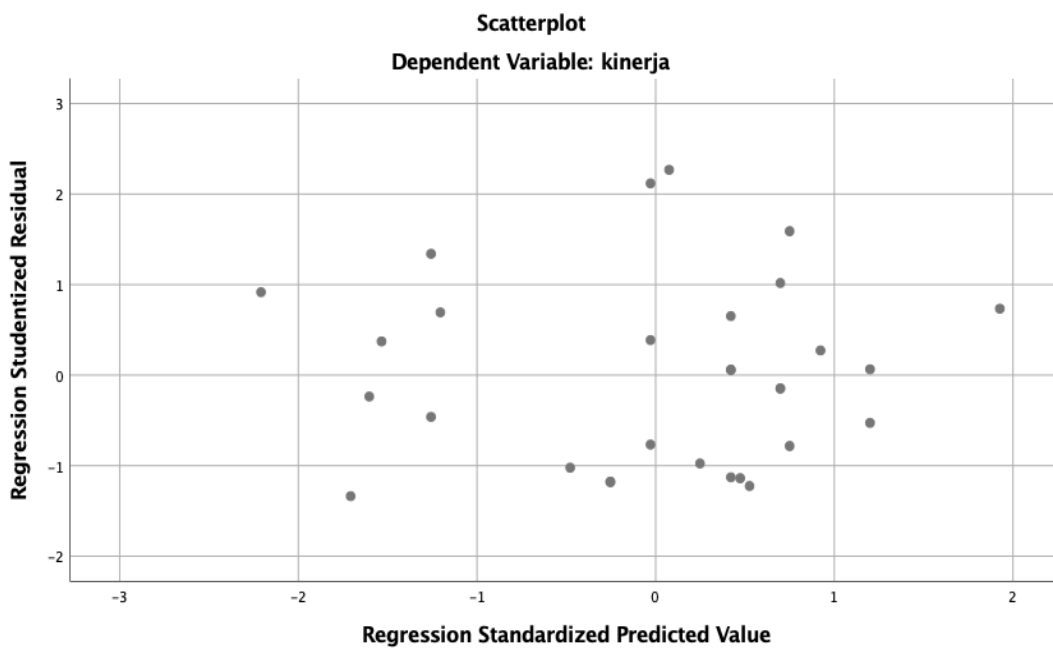
Table 5. Multicollinearity Test Results

Variable	<i>Tolerance</i>	VIF
E-commerce (X_1)	0,495	2.020
tax digitization (X_2)	0,495	2,020

Sumber data: Hasil Pengolahan Data, 2022

Based on the table above, the VIF value is $2.020 < 10$ and the Tolerance value is $0.495 > 0.10$, it can be concluded that the independent variables of E-commerce (X_1) and Tax digitization (X_2) do not experience multicollinearity.

Picture 2 Heteroscedasticity Test Results



Based on the picture above, it can be explained that the data processing points spread below and above the origin point (number 0) on the Y axis and there is no heteroscedasticity or homoscedasticity. .

Table 6. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients Beta
	B	Std. error	
1. (constant)	9,962	2,960	
E-commerce	0,286	0,160	0,391
tax digitization	0,352	0,305	0,253

Coefficients

Sumber data: Hasil Pengolahan Data, 2022

Berdasarkan tabel di atas, dapat diketahui persamaan analisis regresi linear berganda dalam penelitian ini adalah:

$$\text{performance} = 9,962 + 0,286 \text{ E-commerce} + 0,352 \text{ tax digitization} + e$$

The result of constant analysis (a) of 9.962 shows that if the variable E-commerce (X_1) and tax digitization (X_2) is 0 or not present, then the performance value has increased by 9.962 units. E-commerce variable regression coefficient of 0.286 indicates that if the value of the other independent variables is 0 or fixed and E-commerce has increased by 1 unit, then the Performance value will increase by 0.286 units. The regression coefficient of the tax digitization variable is 0.352 indicating that if the value of the other independent variables is 0 or fixed and the tax digitization has increased by 1 unit, then the performance value will increase by 0.352 units.

Table 7. T Test Results

Coefficients^a

<i>model</i>		<i>t</i>	<i>sig</i>
1.	(constant)	3,336	0,002
	E-commerce	1,782	0,086
	tax digitization	1,156	0,258

Sumber data: Hasil Pengolahan Data, 2022

T table value for 30 respondents, = 0.05 with two-way test is 2.048.

The results of the analysis show that the E-commerce variable (X_1) has a T count of 1.782 < T table 2.048 with a sig value of 0.086 > 0.05, it can be concluded that H1 is rejected, which means that E-commerce has no effect and is not partially significant on performance at CV Citra Grace Cosmetics. . The tax digitization variable (X_2) has a T count of 1.156 < T table 2.048 with a sig value of 0.258 > 0.05, it can be concluded that H2 is rejected, which means that tax digitization has no effect and is not partially significant on performance in CV Citra Anggun Cosmetics.

Table 8. F Test Results

ANOVA^a

	<i>Model</i>	<i>F</i>	<i>Sig</i>
1.	Regression	7,514	0,003
	Residual		
	Total		

Sumber data: Hasil Pengolahan Data, 2022

The value of F table for 30 respondents, = 0.05 is 3.35.

The results of the analysis show that the calculated F value is 7.514 > F table value is 3.35 with a sig value of 0.0003 < value of 0.05, so it can be concluded that E-commerce (X_1) and tax digitization (X_2) have a significant simultaneous effect on performance. on CV Citra Anggun Cosmetics

Table 9. Results of Determination Test

Model Summary

<i>model</i>	<i>R</i>	<i>R square</i>	<i>Adjusted R Square</i>
1	0,598	0,358	0,310

Sumber data: Hasil Pengolahan Data, 2022

The results of the analysis show the Adjusted R Square value is 0.358, which means that 35.8% of the Performance variable can be explained by the E-commerce variable (X_1) and tax digitization (X_2). While the remaining 62.2% of the performance variables can be explained by other variables not examined in this study.

DISCUSSION

E-commerce on Performance

E-commerce does not have a significant effect on employee performance because T count 1.782 > T table 2.048, it can be concluded that the existence of E-commerce H1 is rejected. The results of this study are in line with previous research conducted by Subagio & Saraswati (2020), Tiandra et al., (2019) which stated that E-commerce does not have a significant effect on performance.

Tax digitization on Employee Performance

Good Corporate Governance has a significant effect on employee performance because T count 1.156 < T table 2.048, so it can be concluded that H₂ is rejected. The results of this study are in line with previous research conducted by Saragih (2019) which states that tax digitization does not have a significant effect on performance.

E-Commerce And Tax Digitization On Performance

The results of the simultaneous analysis show that the independent variables E-commerce and tax digitization have a significant effect on the dependent variable Performance because F count 7.514 > F table 3.35 and a smaller significance level of 0.003 < 0.05, it can be concluded that the performance at CV Citra Grace Cosmetics is significantly affected by E-commerce and tax digitization. The results of this study are in line with previous research conducted by Etanim (2022) which states that E-commerce and tax digitization have a significant effect on performance.

CONCLUSION

The results show that E-commerce and tax digitization simultaneously have a significant effect on performance in CV Citra Grace Cosmetics. This means that employees at CV Citra Grace who apply the E-commerce system and tax digitization will have more effective performance. E-commerce partially has no effect and is not significant to the performance of CV Citra Grace Cosmetics. This means that employees who do not implement an e-commerce system will not have good performance. Tax digitization partially has no effect and is not significant on the performance of CV Citra Grace Cosmetics. This means that employees who do not use the tax digitization system will not have a good performance.

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