

Designing The Appearance Of The MSME- Friendly Tax Clinic Website With An Evaluating Tax Sites Approach: An Evaluation Framework (TSEF)

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Abstract

The development of technology and information in the globalization era caused significant changes in various fields. This research aims to analyze and design a tax information system for micro, small and medium enterprises (MSMEs). Data was collected through interviews and group discussions with several MSMEs using the TSEF Framework (TSEF), which focuses on discussions related to Display, Multimedia and Format to create a user-friendly website. The aspects examined are colour display, fonts, multimedia and formatting. The research results showed that the colour chosen by respondents was green, the font used was sans-serif, and the multimedia used was an explanatory video related to tax information.

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Introduction

Based on Law Number 20 (2008), Small and Medium Enterprises (MSMEs) are small businesses that have a net profit of at most Rp200,000,000, excluding land and business buildings (Amri, 2020). The compliance of MSME taxpayers has long been the attention of the Directorate General of Taxes (DGT) in the last few years, this is because the Directorate General of Taxes (DGT) considers that MSME compliance has not reached the expected level. According to data released by the Ministry of Cooperatives and MSMEs, the number of MSMEs in Indonesia in 2017 reached 62,922,617 units. This number successfully covers 99.99% of the total businesses in Indonesia, with details of 98% micro-enterprises, 70% small enterprises 1.20% and medium enterprises 0.09%.

The growing number of MSME players impacts their contribution to GDP, where MSMEs contributed Rp7,704.6 trillion or 60.00% of the total national GDP, while the rest came from large businesses. The significant role of MSMEs in the country's economic growth is not in line with the meaningful contribution to state taxation (Fauzia, 2018). Fauzia (2018) also found that the reasons why Indonesians are too lazy to pay taxes include. The first factor is distrust; according to him, there are still people who do not believe in the laws in the field of taxation. The second factor is that many still do not trust the tax man. The third factor is that people are reluctant to pay taxes, among others, because the practice of paying taxes has not yet become a culture. The fourth factor is that people have not complied with paying taxes because the reason for filling out the Annual Income Tax Return (SPT) is complicated.

Tax digitalization is a tax reform program that is an institutional performance to make it more efficient and economical (Sofiyana et al., 2019). Karaawy (2018) Tax digitization is a reporting system from analogue paper filing to digital and online formats. Meanwhile, Isyryn (2019) argues that the tax digitization of companies that use internet technology to report their taxes.

A website is a digital media that acts as a forum for a personal profile, company or provider of products and services to become one of the media that uses the internet network, which is currently increasingly accessed in the community to find information. Therefore, the role of a website can be said to be one of the digital promotional media. The quality of a Website in an institution determines the institution's picture in the real world. One of the factors that affect the quality of the website is usability. To find out the

usability of a website, we should analyze the users of the website to be created (Susanto et al., 2019)

The website-based tax clinic that will appear and is designed by one of the universities in the city of Batam called the Batam State Polytechnic, is a service packaged in the form of a web that provides services by developing consultation features to facilitate MSMEs. The stigma that state taxes are difficult, troublesome, unfair, and reduced public confidence in the benefits of paying taxes to the state makes the desire to comply with taxes even lower (Arniati,2009). The lack of general knowledge about mechanisms and regulations related to taxation in Indonesia affects obedience in fulfilling tax obligations. Therefore, to increase public knowledge and MSMEs towards taxes, by building a tax website that is friendly to MSMEs by paying attention to the four aspects used in the TSEF method.

According to Economides&Terzis (2008), the TSEF method is a technique used in evaluating tax websites by the features needed by users. There are four subjects in this method: 1) Content, 2) Presentation, 3) Usability, 4) Technical, and 5) Electronic service & interactivity by prioritizing i) Quantity, ii) Quality, iii) Personalization. The TSEF method will be applied to create the tax clinic website. This research focuses on explaining the display consisting of colours, fonts, multimedia, and formats designed to be more attractive, aesthetic and fun. Therefore, this research is expected to be able to help the public to get tax-related information more quickly and more efficiently.

Theoretical Appearance



Figure 1 Main menu page (Home)

The main menu page has a brief illustration related to the features on the tax clinic website. The homepage appearance menu will display a navigation menu that can make it easier for users

when using the tax clinic website, including an information menu, tax article 21 period calculator menu, application menu, and regulation menu. The display on the home menu has several features, such as sliders in the form of photos that explain the general overview of taxes. The home menu is also equipped with service features, including consulting services, training or certification services, news services and business category services. The Tax Clinic website is also equipped with a footer that links to the tax clinic's social media accounts, including the official Facebook, Twitter, Instagram and Youtube accounts of the Tax Clinic. In the footer of the tax clinic website, there is also a link that is connected directly to google maps to make it easier for users to find the location of the tax clinic.

Fonts

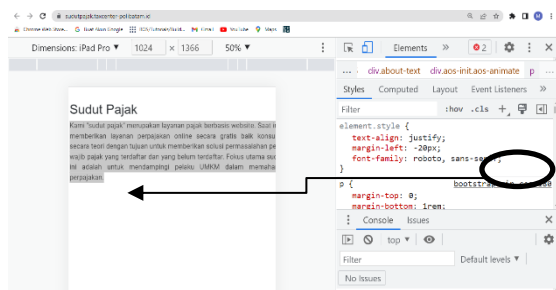


Figure 2 sans serif font usage example

The tax clinic's website uses a sans-serif font, which does not have small lines and is solid. This font was chosen because it has a firm font character, is functional and more modern (Puspitasari, 2016), while according to (Lifia, 2019), sans serif font is a type of font that has a cleaner, modern, attractive look and is often used by brands that want to display an honest, simple, and no-nonsense impression. Sans serif fonts are usually found in clothing brands and businesses focusing on future ideas.

Multimedia

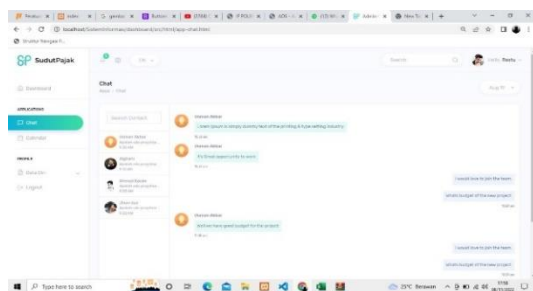


Figure 3 Example of using live chat multimedia

Multimedia is a combination of the words Multi and Media. Multi means many, various and media that implies something that is used as a tool in conveying information. Multimedia has a purpose that means technology with an integration system between sound, text, animation, audio, and video with devices and connections so that users can communicate and socialize with someone only through a machine. Multimedia is defined as a tool that creates dynamic and interactive presentations by combining text, graphics, animation, audio, and video images. (Robin, 2001)

Colour

Table 1 Itten's colour psychology

Colour		Influence on emotions	
Red		Strength	
Yellow		Cheerful	
Blue		Confidence	
Oren		Arrogance	
Purple		Chastity	
Green		Affection	
Colour	Positive Impressions	Negative Impression	Influence On emotions
Yellow	Fast, Cheerful	Not pleasant	Creates a Joyful effect
Yellow-Red	Life, Hight Passion	Obnoxious	
Red-Yellow	Warm, Excitement		

Source (Yogananti, 2015)

Colour is the impression the eye obtains from the light reflected by objects subjected to light. Light-reflected objects absorb some or all of the reflecting colours. Sanyoto (2005) in Walangadi (2019), Colours are divided into two according to the origin of the colour event: additive and subtractive colours. Additive primary colours are red, green and blue, often called the RGB colour model (Red, Green, Blue). Subtractive colours derive from cyan, magenta and yellow pigments called the CMY colour model (Cyan, Magenta, Yellow). Krischer (2006) in Rehman et al. (2011) Psychologically, colour plays a crucial role in the user experience when interacting on a website. Colour has a powerful impact on users when they first access a website. Whether they like or dislike any website, it is initially due to colour.

Table 2 Goethe's Color Psychology

Blue	Fun Colors	Cool, Melancholic Restless	Creates a Sad Effect
Red-Blue	Active	Vulnerable	Creates an energizing effect
Blue-Red	Active	Anxious	
Red	Dignified	-	
Green	Relax	-	It creates a calming effect.

Source (Yogananti, 2015)

From the two tables of colour psychological theory, Itten and Goethe Researchers make green the colour used on the tax clinic website. Apart from the interview method conducted by researchers also have a solid reason to make green the primary colour in tax-aware clinics because green has a positive impression that makes readers or users feel calm, happy and comfortable when accessing the Tax Aware Clinic website so as not to cause boredom for users (users). The green colour is also synonymous with nature, creating an impression of freshness so they are not infrequent. We encounter the use of green in business, health, consulting and food. The colour green is also synonymous with the colour of a new company or startup. The green colour is also symbolized by companies or products that want to develop well—examples of using green from large corporate companies such as Sturbuck and Tokopedia.

Methods

This research was carried out based on an analysis of the need to create a tax clinic website for MSMEs in Batam City by conducting interviews and focus group discussions (FGD) based on four focus discussions taken from the TSEF method, namely appearance, fonts, multimedia and format. The interview conclusions were drawn, followed by coding from answers from informants. The informant in this study is MSME in Batam.

Result and Discussion

A. Interview and Focus Group Discussion (FGD) results

The following are the results of interviews and FGDs to answer the formulation of problems about the tax clinic web in terms of appearance, format and multimedia with speakers from several MSMEs and representatives from the Directorate General of Taxes (DJP), which is scheduled for September 25-29, 2022 at the Batam State Polytechnic. The appearance of the tax clinic website has two subjects: colour and font. Through interviews and FGDs, the colour chosen by the informant was green. The green colour psychologically gives a calm and affectionate impression to tax clinic website users. They were then related to the font used on the tax clinic website through interviews and FGD, a sans serif font. Sans serif font has a firm, clean and modern character so that users more quickly understand the information conveyed on the website. The multimedia used on the tax clinic website is a video where the informant has agreed to use the video through interviews and FGDs.

1. Use of green colour on the tax clinic website

The use of colour on the website is crucial in visual design. Colour can affect the mood of visitors and improve visual harmony between elements within a web page. Green has the meaning of affection, calm, happy and comfortable. That way, it is expected that visitors who access the Tax Clinic website have a favourable impression that makes readers or users feel relaxed, happy and satisfied when accessing the Tax Clinic website so as not to cause boredom for users, as expressed by the informant (H),

"I think the use of green is good because the use of green is more explicit. If we talk about human ecology, green is better to be seen continuously and psychologically comfortable."

This was also corroborated by informant (J),

"The psychology of green is shooting."

The same thing was also conveyed by informant (R),

"The green colour is suitable, and there is no problem as long as it is not a colour that makes the eyes hurt like red or yellow. It's a bit less suitable if on the website for the green colour, maybe like the Tokopedia application, it's more earthy."

Furthermore, the mismatched thing was conveyed by the informant (Ri),

"If I think it's less eye-catching, maybe vectorially, I am less seek, especially the green colour like this, whether the white is less firm or other colours."

Of the several informants interviewed regarding the use of green on the tax clinic website, almost all informants agreed with the use of green on tax clinic website, one of whom thought that the green color was psychologically soothing and comfortable to see for a long time. Still, one informant did not agree with the use of green because the green was not suitable for use on tax websites. From the interview results, researchers concluded that most speakers agreed on the use of green on the MSME-friendly tax clinic website.

2. Use of sans serif fonts on the tax clinic website

Sans-serif fonts are used in various contexts, such as graphic design, typography, and web design. The main advantages of sans-serif fonts are that they have a cleaner, more modern, and attractive appearance and are often used by brands that want to display an honest, simple, and no-nonsense impression.

This is in line with what was expressed by the informant (Ri),

"If I agree with the sans serif, when viewed from the shape of the font is attractive and firm, it can be said to be user-friendly so that those who access the website are also comfortable reading for a long time. The point is not to make your eyes hurt."

Another statement was also conveyed by informant (H),

"If from me also sans serif because it is simple, but if I may suggest, I am more comfortable with the same poppin' type font because it is comfortable and user friendly and also the standard used on the website."

The same thing was also conveyed by informant (J),

"This is ultimately related to the information conveyed as definite information. It's not art, so we have to look at fonts that focus so it's comfortable to read the point."

From several informants interviewed regarding the use of fonts that are suitable for use on the tax clinic website, informants agreed on the use of sans serif fonts because sans serif is a type of font

that is easy to read, firm, and more modern, so that users who access the tax clinic website are not confused when reading the information on the tax clinic website.

3. The use of multimedia (video) in delivering information on the tax clinic website

Multimedia on the tax clinic's website can refer to various content presented in multimedia formats, such as images, audio, video, or animation. Multimedia conveys information and messages to website visitors more excitingly and interactively.

This is in line with what was conveyed by informant (At),

"I believe this is already a good and beneficial feature like this. And if I am told to choose, I will undoubtedly watch videos rather than read alone because it is more time-saving in today's digital era. After all, videos usually directly explain the points we are looking for. And sometimes, just reading for a while, we are too lazy to continue reading. And related to subtitles, I also have no problem with that. Sometimes, I don't see the person talking, but I focus on the subtitles, but my ears hear. That means that 30% of what is absorbed is from the subtitles, but if we listen without seeing the subtitles, the info passes by, like now we talk, you write, 30% you will remember. But if, like me, who doesn't note, maybe only 5% is retained. "

A different statement was also made by the informant (Ri),

"In my opinion, I prefer writing because sometimes there are videos where he talks too fast, and not everyone can quickly understand the points conveyed, while writing is more comfortable to understand and can be read over and over again, but if the video is also okay, but the subtitle feature is added so that it can be better understood and maybe according to some people a website with full writing seems old-fashioned and boring, and inevitably we have to keep up with more modern times."

Furthermore, informant (R) also gave a statement,

"If possible, there is a video form, like a TikTok video, where there is clear dubbing, meaning that the content creator conveys the subtitles below, the point is clear and made as short as possible, like 1 minute. So when he opens

the video, he immediately knows this is tax article 21. We can immediately grasp. This is the main explanation. This, in the form of a video is much better."

The same thing was also added by informant (R),

"Yes, instead of reading the pdf file, we don't read it for sure, meaning there is such a miscommunication, so avoid the name of miscommunication earlier. If I attach the presentation to the paper, I am lazy to read it. Because our habits have changed, at least we have a website for 10-15 minutes, the core and points are conveyed, the points are clear."

From several informants who submitted their statements regarding the use of multimedia (video) on the tax clinic website in delivering information, the informants interviewed agreed that using video in providing information about taxation is one of the reasons. Website users can be more time-saving and flexible in accessing information, unlike writing, which is more time-consuming and must be focused on reading.

Conclusions and suggestions

Conclusion

Conclusions related to the design of the MSME-friendly tax clinic website display are as follows:

1. Responsive appearance: The design of the tax clinic's website must ensure that the invention is responsive, meaning that it can adapt to various types of devices, such as desktop computers, tablets, and mobile phones. This is important so that users can use the website comfortably without navigational difficulties.
2. Professional and user-friendly design The appearance of the tax clinic website must reflect professionalism by using colour combinations following the user's comfort level, an orderly layout, and easy-to-read fonts so that visitors who access the website feel comfortable and not intimidated.
3. Intuitive Navigation: Make sure that the appearance of the tax clinic website has Navigation that is easy to understand and use. Use clear and structured menus with relevant categories to easily get the needed information, such as services offered, contacts, locations, and operational schedules.

Suggestions

The most contributing factor that encourages MSMEs in Batam City to be interested in tax websites is the non-standard appearance and delivery of information that users can easily understand. For the development of tax clinics to further develop in terms of delivering information that is of interest to users related to the following four factors:

1. User needs study, conduct further research to understand the needs and preferences of potential users, especially MSME owners. Identify their challenges and unique needs in fulfilling tax obligations and search for related information.
2. Development of an information structure, design a well-organized information structure for the tax clinic's website and consider how best to present information about services, tax guides, as well as current news.
3. Ensure the website's appearance is easy to navigate and allows users to find the necessary information.
4. Use relevant content. Choose content that is relevant and useful for MSME owners. Provide clear and easy-to-understand tax guidelines, include the latest information about tax regulations, and share practical tips to help MSMEs manage their tax obligations. Security and privacy: Ensure adequate security and privacy protection in the design of the website appearance. Use SSL certificates, precise data privacy settings, and transparent privacy policies. Further research is expected to examine more deeply the needs of users, the development of information structures, the use of relevant content and the security and privacy of tax clinic website users.

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