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Success of E-SPTPD Online System Implementation with The Success Model Information System Approach

Putu Tia Dewi Prayatni

Departement of Accounting, Udayana University, Bali, Indonesia

[a]*Email: pututiadewi@yahoo.com*

Abstract

The purpose of this study is to examine the effect of Trust in government, trust in technology, information quality, information quality system, service quality on perceived usefulness and user satisfaction, and to examine the effect of perceived usefulness and user satisfaction on net benefits. The sample of this study is non-star hotel taxpayers. The number of samples used as many as 100 people using a random system. Data collection was carried out using a questionnaire. Data analysis techniques using Smart PLS. the results of the study show that trust in government agencies providing e-government services has a positive effect on perceived benefits. Trust in technology has a positive effect on perceived benefits. Trust in technology has a positive effect on user satisfaction. Information quality has a positive effect on perceived benefits. Information quality has a positive effect on user satisfaction. The quality of the system has a positive effect on user satisfaction. Quality of service has a positive effect on perceived benefits. Service quality has a positive effect on user satisfaction. Perceived benefits have a positive effect on perceived net benefits. User satisfaction has a positive effect on perceived net benefits.

Keywords: Theory of Trust; Delone & McLean; Online system e-SPTPD.

1. Introduction

The Badung Regency Revenue Service applies an e-SPTPD (electronic local tax notification) online tax reporting system where the tax reporting system was previously done manually.

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* Corresponding author.

This system change was made in Badung District Regulation Number 2 of 2016 concerning the Local Tax Online System. The implementation of conventional local tax collection with due regard to the development of current information technology and demands for improving public services need to be improved through the Electronic System which is an embodiment of e-government and the digitalization of business and government activities, [22] This system change was carried out by enhancing the governance of local tax collection as the implementation of regional authority in accordance with Article 2 paragraph (2) of Law Number 28 Year 2009 concerning Regional Taxes and Regional Levies, by implementing an online system of regional taxes (e-government) so as to provide guaranteed legal certainty and transparency in local tax collection. E-Government is a means that enables more effective and efficient communication between citizens and citizens with government, because the data storage uses cloud computing. Factors that influence the successful use of e-government can be done by evaluating using a model. Evaluation is one of the important aspects needed to determine the successful implementation of an e-government system. Through evaluation, information will be obtained about the extent to which the achievement of e-government objectives is successful and also feedback to improve the quality of the system in the future This research focuses on measurement after the implementation of the e-SPTPD Online System. This study uses two theoretical models in determining the success of an information system. The two theories are trust theory, and the Delone & McLean Information System Success Model research conducted by [14,11] and other researchers of the many factors that can influence transactions and interactions are factors of trust or trust. Trust is expected by information system users for repeated or routine use, so that the expected performance of system users becomes more effective and efficient. The predictor used in this research is, the net benefits of using an e-SPTPD online system that is influenced by trust in government and technology. How high a person believes that using the system will help to benefit the performance of his work [10]. Model D & M, interest in using information systems is determined by information quality, system quality, and service quality [8]. Users feel how a system provides useful facilities that affect interest in use. Information quality is a predictor of the e-SPTPD Online System output quality. The quality of information systems is a predictor of computer technology is relatively easy to understand and use. Service quality as a predictor of overall assessment of service excellence provided by the e-SPTPD online system. These two models can find out the impact of the use of the system by the system user or the Badung Regency Dispenda as the system organizer. The division of determinants into two classifications. They are human and technology. Users or humans need to be evaluated because they are directly related to the system. Technology needs to be evaluated because it is part of the system. The strength of this study is to test the success of a system using the theory of trust and the D&M model which is a measure of human trust factors and technological factors. The research focuses on the application of the e-SPTPD online system, especially in reporting taxes especially hotel taxpayers. The research location was chosen at the Badung Regency Revenue Service as the region with the largest regional budget revenue in the Province of Bali

2. Literature Review and Hypotheses

2.1. Theory Reasoned Action

Theory of Reasoned Action (TRA) explains behavior change based on behavioral outcomes and behavioral intentions influenced by social norms and individual attitudes toward behavior [1]. The behavior observed in

this study was user acceptance in the Cashless System application. Reference [1] which says that attitudes influence behavior through a process of decision making and rigorous reasoning and its impact is limited to three things; First, behavior is largely determined by general attitudes but by specific attitudes toward something. Second, behavior is influenced not only by attitude but also by subjective norms that we believe about what other people want us to do. Third, attitudes toward shared behavioral norms from subjective form intentions or specific intentions to behave.

2.1. Theory of Trust

Trust is the key factor among many factors that can influence the occurrence of electronic transactions. According to [12], trust is defined as a person's desire to be sensitive to the actions of others based on the expectation that other people will take certain actions on the people they trust, without depending on their ability to supervise and control them.

2.2. D&M Information Success Model

Implementation of information systems will meet with failure or success in the application, this could have been caused by two aspects, namely technical and non-technical aspects [10]. The first aspect is the technical aspect, aspects related to the system itself which is the technical quality of the information system. While the second aspect is the non-technical aspect, which is about the perception of users of information systems that cause users to not want or are reluctant to use information systems that have been developed. Thus, an approach is needed to test the success of information systems to detect a system failure. DeLone and McLean stated, six factors where the success of an information system are information quality, system quality, service quality, intention to use, user satisfaction, individual impact and organizational impact.

2.3. Hypotheses

According to [20] trust is as an indicator of the psychological state of consumers that leads to trust in conducting a transaction. The results showed that trust influences perceived usefulness. Based on trust the taxpayer will have the desire to feel the benefits of the government system (e-government) by assuming the ease of the system obtained. So that the higher the trust of government agencies providing e-government services will have a positive impact on perceived usefulness.

H_1: Trust in government has a positive effect on perceived usefulness.

If taxpayers feel the positive benefits of the benefits felt in the system itself so that taxpayers feel the satisfaction of the use of the system itself, so the higher trust in government agencies providing e-government services so that a positive impact on satisfaction of use. Research [2] produced dimensions of service quality and trust that had a positive and significant effect on satisfaction.

H_2: Trust in government has a positive effect on user satisfaction.

Trust in technology is very important to encourage citizens to trust e-government websites by transacting and sharing information with users. Previous researchers who tested the Trust construct were [7] where the results of the study showed that Trust influences perceived usefulness in the use of internet banking. The higher the public's trust in technology in a system, the higher the interest in using and will be sustainable, in this case the taxpayer.

H_3: Trust in Technology has a positive effect on Perceived Usefulness.

State that trust is the expectation that the work done can be done well. Research [17], believe in the technology used can help complete the tasks of society. If taxpayers feel the positive benefits of the perceived benefits of the technology of the system itself so that taxpayers feel the satisfaction of using the technology of the system itself, so the higher trust in the technology of a system so that it has a positive impact on satisfaction of use.

H_4: Trust in Technology has a positive effect on User Satisfaction.

Higher quality information increases user performance [4] about the use of their systems, reinforcing perceptions of usability, especially if they are experienced users [6] because it increases government service delivery. This implies that information quality significantly influences perceived usefulness when obtaining information from the government.

H_5: Information Quality has a positive effect on Perceived Usefulness.

Information quality plays an important role in user satisfaction depending on the overall goals of the user [18] to achieve the goals [4]. This result is supported by [13]. Because taxpayers must pay taxes correctly, they must ensure that all calculations are correct. Therefore, if the information provided is complete, reliable, responsive, and timely, users will experience satisfaction in using the system, because the information helps them to use the system better.

H_6: Information Quality has a positive effect on User Satisfaction.

The quality of the system is defined as the level at which system functions can address customer needs as easily and as minimally as possible as problems are encountered [6]. Examples of such functions include user interface consistency, ease of use, response rates, and program management, which can best address customer needs. High system quality is a desirable characteristic of information systems because it is also an important mechanism that enables the government to provide its services well [5].

H_7: System Quality has a positive effect on Perceived Usefulness.

The quality of the system is influenced by flexibility, delivery, processing speed, and response speed [7]. Which reflects their efficiency and effectiveness in this case, taxpayers focus on these features to meet their tax obligations.

H_8: System Quality has a positive effect on User Satisfaction.

In each service meeting, users expect an acceptable level of service quality. The quality of such services is usually measured based on reliability, responsiveness, assurance, and empathy, aimed at improving the management of citizen relations, which is important for achieving government success [9]. Better service quality increases perceptions of usefulness and satisfaction [21].

H_9: Service Quality has a positive effect on Perceived Usefulness.

Service quality is an important factor because the timeliness, accuracy, and reliability of responses to service requests, willingness to provide services, and personal attention focused on taxpayers all affect taxpayer satisfaction [7]. Quality of service is a determinant of satisfaction because the website is expected to provide enhanced and simplified services to deal with user problems.

H_{10}: Service Quality has a positive effect on User Satisfaction.

Users must consider the system to be useful before net benefits can be appreciated. The better the perception of usefulness, the easier it is for citizens to appreciate and justify the overall value in the online system [15], making it easier to see the benefits of such investment. This result is supported by. If the system has been useful in carrying out the tasks that should be, it will benefit the user by increasing work productivity.

H_{11}: Perceived Usefulness has a positive effect on Net Benefit.

Certain benefits will occur if there is a positive experience in use that will lead to greater user satisfaction [19]. Net positive or negative benefits from the perspective of system stakeholders will also influence subsequent use and user satisfaction [8].

H_{12}: User Satisfaction has a positive effect on Net Benefit

3. Reseacrh Methods

The population of this study is the hotel taxpayer at the Badung Regency Revenue Service who uses the e-SPTPD online system. The selected hotel is a non-Bintanag hotel. The sampling method uses simple random sampling method. The number of respondents in the study sample was 100 respondents.

Table 1 explains the study of the definition of variables, indicators, and sources used in measurement variables. Data analysis was performed by the SmartPLS 2 application using the Structural Equation Modeling method.

Table 1: Operational Research Variables

Construct	Indicator	Source
Trust in Government (TIG)	1. Actions 2. Trusted 3. Competent 4. Reliable	Belanger & Carter, 2008; Teo and his colleagues 2008; Wang & Benbasat, 2008 Chen, 2015
Trust in Technology (TIT)	1. Comfort 2. Protection 3. Safe 4. Trusted	Belanger & Carter, 2008; Teo and his colleagues 2008; Wang & Benbasat, 2008; Chen, 2015
Information Quality (IQ)	1. Accurate 2. Renewal 3. Relevant 4. Easy to understand	DeLone dan McLean (2003) Chen, 2015
System Information Quality (SIQ)	1.Helpful 2. Ease of use 3. Speed	Davis and his colleagues (1988) Chen, 2015
Service Quality (SQ)	1. Responsive 2. Reliability 3.Ability to respond 4. Understand the needs	DeLone dan McLean (2003) Chen, 2015
Perceived Usefulness (PU**)**	1. Performance 2.Productivity 3. Effectiveness 4. Useful	Chang and his colleagues 2005 Chen, 2015
User Satisfaction (US)	1.Fulfilled 2.Efficient 3.Effective 4.Satisfied	Teo and his colleagues 2008 Chen, 2015
Net Benefit (NB)	1.Time Saving 2.Cost Saving 3.Responsive 4.Easy & comfortable 5.Beneficial	Wang & Liao, 2008 Chen, 2015 DeLone dan McLean (2003)

4. Result and Discussions

The data used in this study is based on the results of questionnaire responses distributed in January 2020 and respondents were given two weeks to fill in until the data was collected. The statistical description of

respondents' answers to the research variables, can be seen in the following Table 2.

4.2. Evaluation of Descriptive Statistic

Descriptive statistic are statistical methods used to describe the data that has been collected into information that is clearer and easier to understand.

Table 2: Descriptive Statitiscal Test Results

Variable	Code	N	Minimum	Maximum	Mean	Std. Deviation
Trust in e-government	X1	100	8,00	20,00	15,85	1,55
Trust in technology	X2	100	10,00	20,00	17,17	2,74
Information quality	X3	100	10,00	20,00	17,16	2,61
System quality	X4	100	10,00	15,00	12,17	1,09
Service quality	X5	100	8,00	20,00	15,82	1,43
Perceived usefulness	Y1	100	14,00	20,00	18,42	1,53
User satisfaction	Y2	100	14,00	20,00	18,44	1,55
Net benefit	Y3	100	18,00	25,00	23,07	1,94

Based on Table 2 there are 100 observational data, then the explanation of the results of descriptive statistical analysis is as follows:

Trust in e-government organization has a minimum value of 8.00, a maximum value of 20.00, and an average value of 15.85. Standard deviation value of 1.55, an average value of 15.85 indicates that the average trust in e-government organizations is quite good. The standard deviation of trust in e-government organizations is 1.55 This means that based on the results of descriptive statistical tests there is a difference in the value of trust in e-government organizations that have been studied against the average value of 1.55. Trust in technology with a minimum value of 10.00, a maximum value of 20.00, and an average value of 17.17. An average value of 17.17, standard deviation value of 2,.74 indicates that the average trust in technology is quite good. The standard deviation of trust in technology is 2.74. This means that based on the results of descriptive statistical tests there is a difference in the value of trust in technology that has been studied against the average value of 2.74. Information quality with a minimum value of 10.00, a maximum value of 20.00, and an average value of 17.16. The average value of 17.16 indicates that the average quality of information is relatively good. The standard deviation of information quality is 2.61. This means that based on the results of descriptive statistical tests there is a difference in the value of information quality that has been studied against the average value of 2.61. System quality with a minimum value of 10.00, a maximum value of 15.00, and an average value of 12.17. An average value of 12.17 indicates that the average system quality is good. The system quality standard deviation is 109. This means that based on the results of descriptive statistical tests there is a difference in the value of the system quality that has been studied against the average value of 1.09. Service quality with a minimum value of 8.00, a maximum value of 20.00, and an average value of 15.82. An average value of 15.82 indicates that the average service quality is quite good. The standard deviation of service quality is 1.43. This means that based on the results of descriptive statistical tests there are differences in the value of service quality that has been studied

against an average value of 1.43. Percieved usefulness with a minimum value of 14.00, a maximum value of 20.00, and an average value of 18.42. An average value of 18.42 indicates that the average perceived usefulness is good. The standard deviation of perceived usefullness is 1.53. This means that based on the results of descriptive statistical tests there is a difference in the value of the percieved usefulness that has been studied against the average value of 1.53. User satisfaction with a minimum value of 14.00, a maximum value of 20.00, and an average value of 18.44. An average value of 18.44 indicates that the average user satisfaction is relatively good. The standard deviation of user satifsfaction is 1.55. This means that based on the results of descriptive statistical tests there are differences in the value of user satisfaction that has been investigated against an average value of 1.55. Net benefits with a minimum value of 18.00, a maximum value of 25.00, and an average value of 23.07. The average value of 23.07 indicates that the average net benefit is good. Net benefit standard deviation is 1.94. This means that based on the results of descriptive statistical tests there is a difference in the net benefit value that has been studied against the average value of 1.94.

4.3. Evaluation of Hypotheses Test Results

The significance is done by looking at the value of the parameter coefficient and the statistical significance value of t to determine the effect of the variable through the bootstrapping procedure. The results of the analysis are presented in the following Table 4:

Table 2: Descriptive Statitiscal Test Results

Variable	Original Sampel (O)	T Statistics (|O/STERR|)	T Statistic	Information
I Q-> PU	0,277	7,075	1,96	Significant
IQ -> US	0,404	6,425	1,96	Significant
PU -> NB	0,836	86,347	1,96	Significant
SQ -> PU	0,182	4,381	1,96	Significant
SQ -> US	0,199	3,780	1,96	Significant
SIQ -> PU	0,046	3,277	1,96	Significant
SIQ -> US	0,046	2,798	1,96	Significant
TIG ->PU	0,175	4,533	1,96	Significant
TIG -> US	0,124	2,564	1,96	Significant
TIT -> PU	0,592	14,622	1,96	Significant
TIT -> US	0,441	6,466	1,96	Significant
US -> NB	0,071	3,178	1,96	Significant

Effect of information quality on perceived usefulness, information quality is defined as the extent to which the information provided is best suited to customer needs [6]. Higher quality information increases user performance [4]. In the information quality variable the highest average value lies in the accurate information indicator provided by the e-SPTPD system. In this case accurate information has a significant contribution in the utilization of e-Government services especially the e-SPTPD online system. The Influence of information quality on user satisfaction, information quality plays an important role in user satisfaction depending on the overall goals of the user [18]. Because taxpayers must pay taxes correctly, they must ensure that all calculations are correct [4]. In the information quality variable the highest average value lies in the accurate information indicator provided by the e-SPTPD system. Therefore, if the information provided is complete, reliable, responsive, and timely, users will experience satisfaction in using the system, because the information helps them to use the system better. Effect of perceived usefulness on net benefit if the system has been useful in carrying out the tasks that should be, it will benefit the user by increasing work productivity. The better the perception of usefulness, the easier it is for citizens to appreciate and justify the overall value in the online system [15]. In the variable perceived usefulness e-SPTPD improves performance in tax reporting. In this case the perceived usefulness has a significant contribution in the net benefits of e-Government services especially the e-SPTPD online system. Effect of service quality on perceived usefulness in each service meeting, users expect an acceptable level of service quality. The quality of such services is usually measured based on reliability, responsiveness, assurance, and empathy, aimed at improving the management of citizen relations, which is important for achieving government success [9]. In the service quality variable the highest average value lies in the response given from the e-SPTPD system to respond quickly. Good service quality increases perceptions of usefulness and satisfaction as well as meeting performance expectations and efforts [21]. Service quality is a determinant of satisfaction because the website is expected to provide enhanced and simplified services to deal with [7]. In the service quality variable the highest average value lies in the response given from the e-SPTPD system to respond quickly. Good service quality increases perceptions of usefulness and satisfaction as well as meeting performance expectations and efforts [21]. Effect of system quality on user satisfaction, the impact of system quality on satisfaction is significant if the user experiences a certain level of navigational ease through the website meeting expectations of efforts to improve using the system [21]. In addition, the quality of the system is affected by flexibility, delivery, processing speed, and response speed[7], which reflects its efficiency and effectiveness. In the system quality variable the highest average value lies in the indicator instructions provided in the e-SPTPD useful for completing tax reporting. In this case, taxpayers focus on these features to meet their tax obligations. System information quality on perceived usefulness, the quality of the system is defined as the level at which system functions can address customer needs as easily and as minimally as possible as problems are encountered [6] High system quality is a desirable characteristic of information systems because it is also an important mechanism that enables the government to provide its services well [5]. In the system quality variable the highest average value lies in the indicator instructions provided in the e-SPTPD useful for completing tax reporting. In this case the quality of the e-SPTPD system has a significant contribution in the utilization of e-Government services especially the e-SPTPD online system.
The effect of trust in government on user satisfaction**.** In online settings system users not only trust the system but also the organization and infrastructure behind it explain how trust in a government online system influences the level of satisfaction of using the system, the satisfaction of use will also affect long-term and sustainable use.

In the trust in government variable the highest average value lies in the indicator of the convenience of using the system to report taxes. In this case, trust in the government has a significant contribution in satisfying the use of e-Government services, especially the online e-SPTPD digital system [22]. The effect of trust in government on perceived usefulness**.** Relating to trust in government agencies. Trust in government organizations that provide services that are electronic in nature is needed to build trust in e-Government [3] in their research stated that trusting in government is an important aspect in regulating e-Government services. In the trust in government variable the highest average value lies in the trusted, honest, and sincere indicators in its obligations. In this case, trust in the government has a significant contribution in the benefits of e-Government services, especially the e-SPTPD online system. The effect of trust in technology on perceived usefulness.Trust has been a major predictor of the use of technology and basic construction to understand user perceptions, especially considering ongoing security and privacy issues and those that inhibit the use of e-government [3]. In this case, trust in technology is basically trust in the tools that will be used to provide services.In the variable trust in technology, the highest average value lies in the online e-SPTPD system which has the highest protection. In this case, trust in technology has a significant contribution in the use of e-Government services, especially the e-SPTPD online system. The effect of trust in technology on user satisfaction. In the context of technology according to [17], believing in the technology used can help satisfactorily solve community tasks related to e-government services, with satisfaction it influences e-government services and digitalization of [22]. In the variable trust in technology the highest average value lies in the e-SPTPD online system which has sufficient protection so as to make users feel comfortable and indirectly satisfying. If taxpayers feel the positive benefits of technology from the system itself, taxpayers feel the satisfaction of the use of technology. Effect of user satisfaction on net benefit. Certain benefits will occur if there is a positive experience in usage which will lead to greater user satisfaction [19]. Net positive or negative benefits from the perspective of system stakeholders will also influence subsequent use and user satisfaction [8]. The e-SPTPD user satisfaction variable is sufficient to meet the system user interaction with the e-SPTPD service provider institutions in tax reporting. In this case user satisfaction has a significant contribution in the net benefits of e-Government services especially the e-SPTPD online system.

5. Conclusion and Recommendation

The results of tests using the theory of trust show that trust in government and trust in technology have a positive effect on intention perceptions of usefulness and user satisfaction. The results of testing using the D&M model show the quality of information, the quality of information systems, the quality of service has a positive effect on satisfaction of use and perceived usefulness using the e-SPTPD Online System. Perception of usefulness and satisfaction of use has a positive effect on the net benefits of using the e-SPTPD Online System. PEMDA is expected to implement an e-SPTPD local tax filing system that is effective, comfortable, safe, saves energy and time and continues to improve network infrastructure or online taxpayer reporting systems, so that the perceived usefulness of the e-SPTPD system can increase the participation of each taxpayer the year. It is recommended for further research using other models such as: UTAUT2 which tests the user's interest in the context of customer or client information systems.

6. Limitation

Limitations in this study are the uncontrollable questionnaire, the respondents who are not willing to fill out the questionnaire and the instrument used is only a questionnaire. The suggestion in this research is that the researcher should meet directly with the respondent, increase the number of respondents, and conduct observations and in-depth interviews. The limitation of this study only describe the external users of the online system e-sptpd in the Province Badung Bali so that it does not describe the use of internal transactions through the online system e-sptpd. The limitation of this study only describe the hotel tax payment.

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