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Examining User Satisfaction in the Village Financial Supervision System (Siswaskeudes): Insights from the USTAM Framework

Putu Eka Pratiwi Widiantari[1], Made Gede Wirakusuma[2], Ni Putu Sri Harta Mimba[3], Putu Agus Ardiana[4]

[1,2,3,4]Faculty of Economics and Business, Udayana University, Bali, Indonesia

ABSTRACT: This research aims to empirically confirm the institutional theory and the Urban Services Technology Acceptance Model (USTAM) related to factors influencing user satisfaction with the Siswaskeudes application. Exploring how regulatory pressures, explained through coercive isomorphism, affect users' perceptions and satisfaction levels. Employing a quantitative associative approach, data was collected from users of the Siswaskeudes application through questionnaires and analyzed using statistical methods to test the hypotheses and determine the influence of each variable on user satisfaction. The results reveal that perceived security, perceived usefulness, compatibility, reliability, service quality, and work facilitating positively impact user satisfaction. Conversely, variables such as relative advantages, perceived ease of use, self-efficacy, cost reduction, energy saving, and time saving do not significantly affect user satisfaction, despite users recognizing benefits in these areas. The findings suggest that focusing on enhancing security, usefulness, compatibility, reliability, service quality, and work facilitation is crucial for improving user satisfaction with the Siswaskeudes application. Regular user surveys and necessary improvements based on feedback can further enhance perceptions and satisfaction. This research provides empirical evidence supporting the institutional theory and the USTAM, highlighting key areas for service improvement to boost user satisfaction with the Siswaskeudes application. AM

KEYWORDS: Institutional Theory, Urban Services Technology Acceptance Model, Siskeudes, Siswaskeudes, User Satisfaction

I. INTRODUCTION

During the Covid-19 pandemic, various regulations were implemented regarding activity restrictions (Krisnadewi et al., 2023). The Covid-19 pandemic has accelerated digital transformation across various sectors in Indonesia (Kirana, 2022). One such sector is the government, which is required to continually develop technology systems both as innovations and as a way to provide information transparency to the public. In accordance with the Law of the Republic of Indonesia No. 14 of 2008 concerning Public Information Transparency in Indonesia, the government, as a public service provider, has been mandated to provide public information transparency about its activities on a regular basis. Sugihartono & Chrisna Putra, (2019) state that the government has now integrated technology into the governmental system for public services, often referred to as e-government.

Essentially, e-government is the utilization of information technology to enhance the relationship between the government and its stakeholders, including the public, businesses, and other governments, so that programs designed by the government can run smoothly and efficiently (Eka Yustikarana & Wirakusuma, 2019). The main challenge lies in the capabilities and readiness of management and human resources, not just in the supporting technology for e-government. If this is not addressed, a digital divide will emerge, creating a gap between those who have access to technology and those who do not. Additionally, policy transparency and the implementation of regional autonomy could become difficult to manage, hindering progress towards more perfect democratization.

The Regional Inspectorate is assisted by the Siswaskeudes application (Village Financial Supervision System), which is integrated with the Siskeudes application (Village Financial System) used in each village. Siswaskeudes is a tool for overseeing village financial management using a risk-based approach and Computer Assisted Audit Techniques (CAATs). This application is utilized by the Regional Inspectorate as a method for examining village financial management, making it easier for the Inspectorate to monitor village financial management. The application is used to assist the Government Internal Supervisory Apparatus (APIP)

in ranking villages based on financial and non-financial risk factors, and then conducting comprehensive audits of the highest-risk villages.

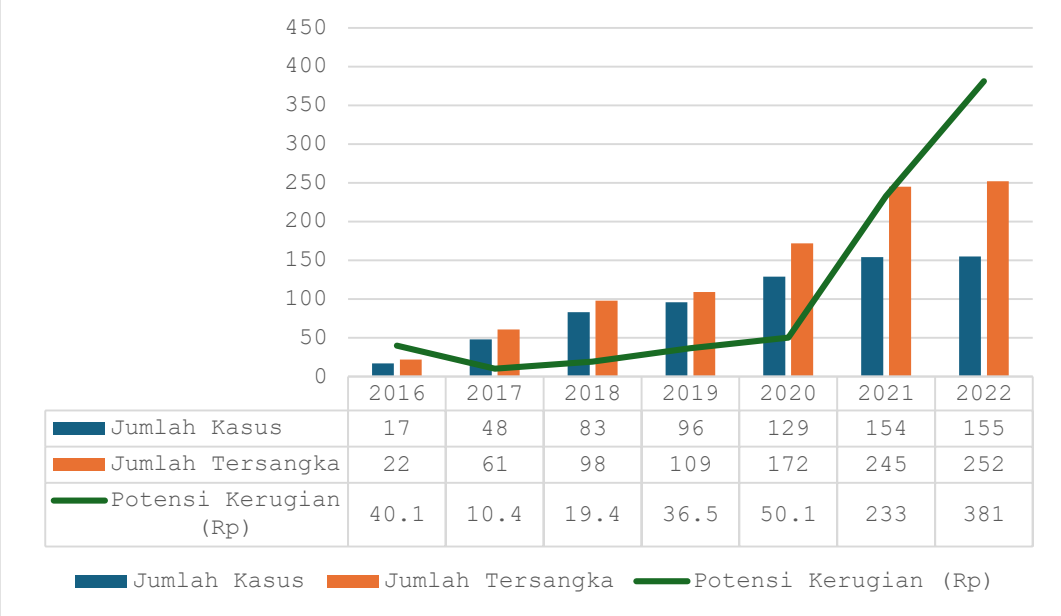
Supervision of village financial management is crucial for promoting the achievement of village governance objectives, providing early warnings through village risk profiles, improving the quality of village government administration, and minimizing the misuse of authority by village officials. Currently, there are many suspected cases of authority abuse by village officials. According to the monitoring results of Indonesia Corruption Watch (ICW) throughout 2022, the village sector ranked highest as the sector most frequently handled by law enforcement agencies Table 1.

Table 1. Corruption Cases Based on the 5 Sectors with the Highest Number of Cases

Sector	Number	State Losses (IDR)
Village	155	381,947,508605
Utilities	88	982,650,170,188
Government	54	238,864,223,983
Education	40	130,422,725,802
Natural Resources	35	6,991,905,298,412

Source: *ICW, 2023*

According to ICW records, since the government allocated village funds in 2015, there has been a consistent increase in the trend of corruption cases up until 2022 (Figure 1).



Source: ICW, 2023

Description: Jumlah Kasus = Number of Cases; Jumlah Tersangka =Number of Suspects; Potensi Kerugian (Rp) = Potential Losses (IDR).

Figure 1. State Losses from Corruption in the Village Sector, 2016-2022

There is a suspected corruption case involving the Village Revenue and Expenditure Budget (APBDes) funds in Tusan Village, Banjarangkan District, Klungkung, Bali Province, Indonesia carried out by the Head of Finance/Treasurer of the Village Government (Pemdes), where village funds amounting to IDR 480 million were used for slot gambling (Artawan, 2023). Following this, the Buleleng District Attorney's Office detained the treasurer of the Village-Owned Enterprise (BUMDes) in Seririt District, Buleleng Regency, Bali Province, Indonesia as a suspect in a suspected corruption case involving BUMDes funds amounting to IDR 274 million (Hasan, 2023). Furthermore, the treasurer of the Village-Owned Enterprise (BUMDes) Kerta Buana, Sidemen District, Karangasem Regency, Bali Province, Indonesia was named a suspect by the Karangasem District Attorney's Office, Bali, in a suspected corruption case involving BUMDes funds amounting to IDR 458 million, which occurred from 2014 to 2018 (CNN Indonesia, 2023). These cases indicate that fraud in the management of village finances remains high.

Examining User Satisfaction in the Village Financial Supervision System (Siswaskeudes): Insights from the USTAM Framework

As explained in Article 47 of the Government Regulation of the Republic of Indonesia Number 60 of 2008 on the Government Internal Control System, to strengthen and support the effectiveness of the Government Internal Control System (SPIP), internal supervision is carried out on the implementation of the duties and functions of Government Agencies, including state financial accountability by the Government Internal Supervisory Apparatus (APIP). In this context, Siswaskeudes, as an application that assists APIP in strengthening and supporting the effectiveness of SPIP in village financial management, has significantly facilitated and supported APIP's tasks.

On the other hand, there are shortcomings in the operation of Siswaskeudes. Limited human resources at the Regional Inspectorate mean that supervision of village financial management is conducted only for high-risk priority villages. This issue is also present in Denpasar, Bali, a city in Indonesia that uses the Siswaskeudes application to supervise village financial management. As a result, only a few villages receive supervision. Adequate literature on the Village Financial Supervision System (Siswaskeudes) remains scarce due to limited research on the subject. However, there are several studies on the success of the Village Financial System (Siskeudes). Fuad et al., (2021) applied the UTAUT model to examine Siskeudes with Islamic work ethics as a moderator and found significant impacts from performance expectancy, social influences, and facilitating conditions. However, Islamic work ethics did not significantly moderate business expectations Indriani et al., (2020) used the DeLone and McLean model, finding that information and system quality positively affect organizational effectiveness and user satisfaction, while service quality affects organizational effectiveness but not job satisfaction. Rosnidah et al., (2022) combined UTAUT and technology readiness, showing that social influences significantly impact the use of Siskeudes by village officials. (Ariyanto et al., 2022) used the DeLone and McLean model with trust theory, discovering that information system quality, information quality, and trust in technology significantly affect usage and user satisfaction, while service quality and trust in government do not. Usage and user satisfaction significantly affect net benefits and system sustainability.

The Urban Services Technology Acceptance Model (USTAM) was developed by Sepasgozar et al., (2019). USTAM was designed to predict technology acceptance in the development of smart cities, taking into account local social, cultural, and infrastructural conditions. USTAM is a technology acceptance model for urban services that combines the Technology Acceptance Model (TAM) and Social Cognitive Theory (SCT). Sepasgozar et al., (2019) assert that the USTAM model is highly suitable for analyzing appropriate systems in developing countries, which are characterized by diverse cultural identities and characteristics. USTAM combines the Technology Acceptance Model (TAM) and Social Cognitive Theory (SCT), resulting in elements such as perceived security (PS), relative advantages (RA), perceived ease of use (PEOU), perceived usefulness (PU), compatibility (CT), reliability (REL), service quality (SQ), self-efficacy (SE), work facilitating (WF), cost reduction (CR), energy saving (ES), time saving (TS), and behavioral intention (BI).

This study aims to fill the research gap related to the Siswaskeudes application by adapting the Urban Services Technology Acceptance Model (USTAM) and expanding it with the variable user satisfaction (US). The model modification in this study involves removing the variable behavioral intention, because when the use of an information system is mandatory, measuring intention/use of the information system as a success metric becomes less useful (DeLone & McLean, 1992). The variable user satisfaction is added to measure users' opinions about the information system. When there is a need for the use of an information system, user satisfaction must encompass the overall user experience of the application and is an important way to test the success of an information system. Figure 2 shows the proposed research model in this study.

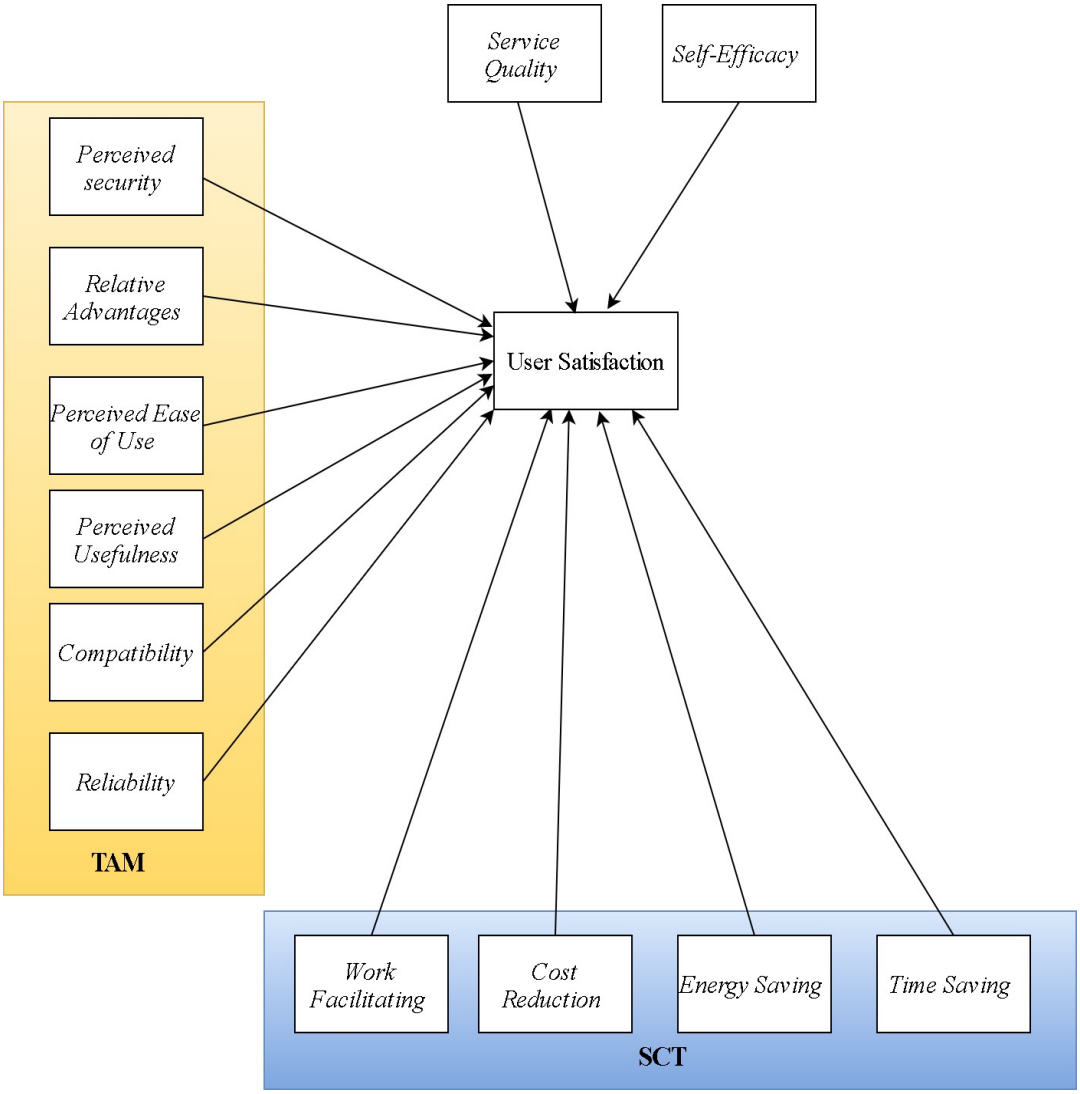


Figure 2. Research Model

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

1) Institutional Theory

According to DiMaggio & Powell, (1983), institutional theory is an analytical framework that highlights the role of institutions in influencing organizational behavior. Organizations tend to align their structures, practices, and cultures with the dominant norms in the social environment in which they operate. This alignment often involves organizations striving to become similar to other organizations, a process known as isomorphism. Isomorphism is a process that constrains or pressures an organization to resemble other organizations in the same environmental conditions. However, sometimes this isomorphism can exert institutional pressure on organizations, as they are compelled to make similar changes (homogeneity).

DiMaggio & Powell, (1983), identify three mechanisms for change and efforts made by organizations to adapt to their environment (institutional isomorphism):

a. Coercive isomorphism stems from political influence and the issue of legitimacy. Coercive isomorphism occurs due to formal and informal pressures exerted on organizations by other institutions on which they depend, as well as by the culture of the society in which they operate. These pressures can be perceived as coercion, persuasion, or invitations to collaborate. In some situations, organizational changes are direct responses to government mandates.
b. Mimetic isomorphism results from standard responses to uncertainty. Uncertainty is a significant factor driving imitation/mimesis. It can be an efficient way to find adequate solutions at a low cost (Cyert & James, 1963).
c. Normative isomorphism is related to professionalization. Like organizations, professions also experience coercive pressures and tendencies to imitate/mimic. Although various types of professionals in one organization can differ, they often share similarities with professionals elsewhere.

Every regional apparatus organization is required to comply with the regulations and laws established by the government. In this case, the regulations or laws are mandatory for an organization to implement. This condition creates pressure or forces the organization to comply, resulting in the organization having to adopt a certain structure or rule (coercive isomorphism). The use of the Siswaskeudes application is one form of implementation of the government mandate based on Law No. 6 of 2014 concerning Villages and Ministry of Home Affairs Regulation No. 73 of 2020 concerning Supervision of Village Financial Management.

2) Urban Services Technology Acceptance Model (USTAM)

USTAM is a technology acceptance model that combines the Technology Acceptance Model (TAM) and Social Cognitive Theory (SCT). TAM is one approach that explains the model of technology acceptance. The TAM concept developed by Davis, (1989) is adapted from the Theory of Reasoned Action (TRA). TAM uses TRA as a theoretical basis to determine the causal relationship between two main beliefs: perceived usefulness and perceived ease of use (Davis et al., 1989). Social Cognitive Theory (SCT) was introduced by Bandura, (1986)in his book titled "Social Foundations of Thought and Action." Bandura, (1986) provided a psychological theory about the individual learning process influenced by social factors such as interaction, reciprocity, environment, and personal social aspects. SCT is a development of Bandura's (1977) Social Learning Theory (SLT), which explains that most human learning is influenced by observation, imitation, and modeling.

USTAM is intended to assist governments and businesses in developing "urban service" technology, suitable for local contexts and developing economies. This model is capable of assessing the extent to which the behavioral intention to use urban service technology (UST) is influenced by factors such as service quality (SQ), self-efficacy (SE), several TAM factors, namely: perceived security (PS), relative advantages (RA), perceived ease of use (PEOU), perceived usefulness (PU), compatibility (CT), reliability (REL), as well as factors derived from social cognitive theory (SCT), namely: work facilitating (WF), cost reduction (CR), energy saving (ES), and time saving (TS) (Appio et al., 2019). The relationships between each factor in USTAM are illustrated in Figure 3.

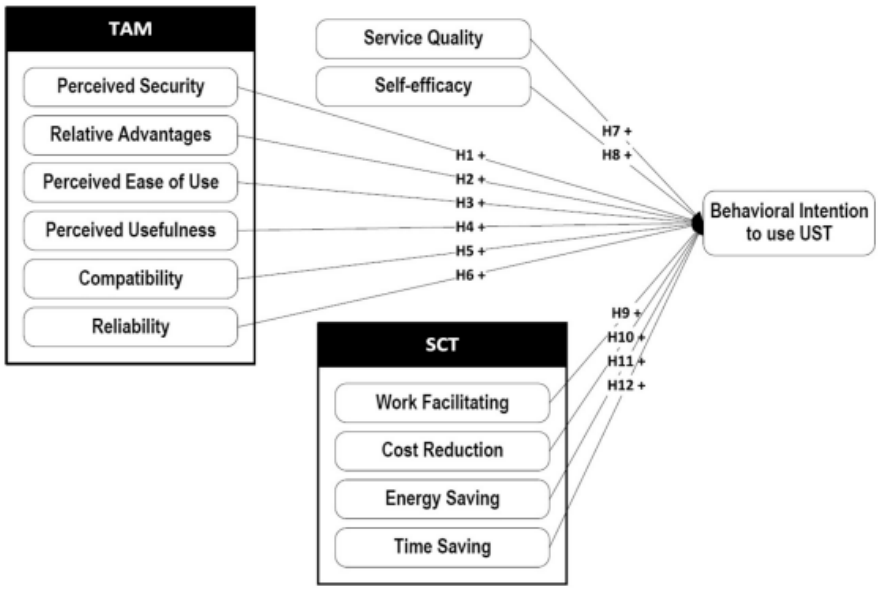


Figure 3. Urban Services Technology Acceptance Model (USTAM)

Source: (Sepasgozar et al., 2019).

3) Village Financial System (Siskeudes)

The Siskeudes application is intended for village government officials to facilitate the management of village finances, from the planning stage to the reporting/accountability stage. The development of Siskeudes is part of the steps taken by the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs (Kemendagri) to play a role in overseeing village finances. The Siskeudes application refers to the current village financial management regulations, namely the Ministry of Home Affairs Regulation (Permendagri) Number 20 of 2018 concerning Village Financial Management (Basori et al., 2016:1). Together with the Ministry of Home Affairs, BPKP has promoted the accountability of village financial management by developing a village financial management application through the Village Financial System (Siskeudes). Additionally, BPKP has coordinated with the Corruption Eradication Commission (KPK) to urge all village heads to implement the Siskeudes application.

4) Village Financial Supervision System (Siswaskeudes)

The Village Financial Supervision System (Siswaskeudes) application is used by regional Government Internal Supervisory Apparatus (APIP) as a tool for auditing village financial management with a risk-based approach and Computer-Assisted Audit Techniques (CAAT). The Siswaskeudes application was jointly developed by Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs, referring to the Minister of Home Affairs Regulation Number 73 of 2020 on Supervision of Village Financial Management. The Siswaskeudes application is designed to assist district/city inspectorates in conducting performance audits of village financial and asset management, from risk-based audit planning (determining risk-based audit objects), testing audit evidence, documenting audit activities, to preparing audit reports. The Siswaskeudes application, used as a tool for auditing the performance of village financial and asset management, has several benefits, including the following:

a. Determining priority villages as audit objects.
b. Formulating a problem map as the basis for subsequent actions.
c. Saving audit resources.
d. Producing audit working papers and report template.
e. More orderly and neat documentation of the audit process and results.
f. Serving as an information dashboard for supervision results.

In conducting performance audits of village financial and asset management using Siswaskeudes, the Siskeudes application plays a role in providing supporting data in the form of financial data that will be used in the audit stages, including:

a. Providing financial data during the individual review stage for risk assessment of financial aspects.
b. Providing budget and realization data during the detailed audit stage for preliminary survey activities on the realization of the Village Budget (APBDes).
c. Providing supporting data and information as a basis for analysis during the substantive testing stage.

5) User Satisfaction

The USTAM model was modified by removing the behavioral intention variable, as measuring the intention to use an information system becomes less useful when the use of the system is mandatory (DeLone & McLean, 2003). The user satisfaction variable was added to measure users' opinions of the information system. When there is a need for information system usage, user satisfaction must encompass the entire user experience with the application and is a crucial way to test the success of an information system. User satisfaction explains how users evaluate the information system before using it and compare it with its actual performance.

6) Perceived Security

Perceived security is defined as the level of confidence and trust individuals have that the technology they use has an adequate level of security. According to Elsantil, (2020) perceived security refers to software users' perceptions of the level of security offered by the software system. Technology users in developing countries have a strong desire to feel safe when using new technology (Miah et al., 2021). In such contexts, users also want to have a high level of trust in the security of the technology before accepting it. Information security is an important factor in utilizing new technology. When users encounter security concerns with new technology, it can lead to low user satisfaction. Therefore, the proposed hypothesis is:

H1. Perceived security (PS) positively affects user satisfaction (US) in using Siswaskeudes.

7) Relative Advantage

Relative advantage (RA) refers to the extent to which a new technology is perceived as being better than existing technologies. When users feel that a new technology is superior and offers more benefits compared to previous technologies, their intention to use the software increases. According to Sepasgozar et al., (2019), relative advantage is the best predictor in technology acceptance. Lu & Hsiao, (2022) combined flow theory and the satisfaction perspective to explore purchase intentions influencing customer adoption of virtual reality (VR) shopping platform systems. The study found that relative advantage, service compatibility, spatial presence, and complexity affect satisfaction. Based on the above explanation, the following hypothesis is formulated:

H2. Relative advantage (RA) positively affects user satisfaction (US) in the use of Siswaskeudes.

8) Perceived Ease of Use

Perceived ease of use refers to the level of ease users feel when using a particular software or system (Davis et al., 1989). If users find a system or technology easy to operate, the level of PEOU will increase, leading to higher acceptance and usage of the

system among users (Humida et al., 2022). Yin & Lin, (2022) combined the technology acceptance model (TAM) with the perceptual interaction model and further incorporated human-system interaction and perceived security to examine the main factors influencing users' intentions to continue using mobile banking applications. The study found that perceived ease of use have a significantly positive impact on user satisfaction. Thus, the proposed hypothesis is:

H3. Perceived ease of use (PEOU) positively affects user satisfaction (US) in using Siswaskeudes.

9) Perceived Usefulness

Perceived usefulness refers to the extent to which an individual believes that using a technology will enhance their job performance (Davis et al., 1989). In developing countries, processes related to organizing and performing services through traditional face-to-face interactions are time-consuming. Additionally, users who live far from these services are often disadvantaged when they have to travel to access them (Sepasgozar et al., 2019).Zhong & Moon, (2022) investigated customer behavior regarding the use of contactless payments in China. The results of the study showed that perceived usefulness affects user satisfaction. Therefore, the proposed hypothesis is:

H4. Perceived usefulness (PU) positively influences user satisfaction (US) in using Siswaskeudes.

10) Compatibility (CT)

Compatibility refers to the suitability or fit between one thing and another, such as the ability of a system or application to integrate with other applications. Compatibility is a primary predictor of technology acceptance and a key predictor of external technology diffusion, whereas relative advantage is an important predictor of internal diffusion (Sepasgozar et al., 2019). Pushpa et al., (2023) conducted a study aimed at empirically analyzing and synthesizing the continuity of digital payment usage post-pandemic by integrating the tripod theory, which includes the technology acceptance model (TAM), technology continuance model (TCT), and diffusion of innovation (DOI). They found that compatibility affects user satisfaction. Therefore, the proposed hypothesis is:

H5. Compatibility (CT) positively influences user satisfaction (US) in using Siswaskeudes.

11) Reliability

Technological reliability is described as an important factor for users. Reliability refers to users' trust in the flawless functioning of the technology and the accuracy of the services provided (Sepasgozar et al., 2019). Lee et al., (2022) analyzed the impact of e-commerce platform service quality characteristics on customer satisfaction and purchase intention. The findings of this study revealed that reliability is one of key elements influencing customer satisfaction in using e-commerce platform services. Therefore, the proposed hypothesis is:

H6. Reliability (REL) positively influences user satisfaction (US) in using Siswaskeudes.

12) Service quality

Service quality is defined as the quality of service level in a system as evaluated by users based on the comparison of the received service against their expectations (DeLone & McLean, 2003). Service quality can influence urban residents' decisions to continue using urban service technology (Sepasgozar et al., 2019). Koay et al., (2022) investigated five dimensions of online food delivery service quality using necessary condition analysis (NCA) to identify the necessary conditions for user satisfaction and customer loyalty. The NCA results showed that all dimensions of service quality affect user satisfaction. Gelu et al., (2022) and Pratiwi et al., (2022) also found similar results in their research, indicating that service quality has a significant impact on user satisfaction, which ultimately positively affects the intention to repurchase.Therefore, the proposed hypothesis is:

H7. Service quality (SQ) positively influences user satisfaction (US) in using Siswaskeudes.

13) Self-efficacy

Self-efficacy in technology use refers to an individual's belief in their ability to use technology to achieve specific goals (Bandura, 1986). Urban communities typically have high technological self-efficacy, frequently use digital services, and do not experience anxiety when using technology (Sepasgozar et al., 2019). Nguyen & Ha, (2022) studied the relationship between belief structures (perceived compatibility, self-efficacy, and subjective norm), behavioral adaptation, satisfaction, and continuance intention on the ride-hailing service platform "Grab" in Vietnam. The study results show that self-efficacy positively influences behavioral adaptation and satisfaction. Therefore, the proposed hypothesis is:

H8. Self-efficacy (SE) positively influences user satisfaction (US) in using Siswaskeudes.

14) Work Facilitating

Work facilitating refers to the process or practice of making the execution of daily tasks and responsibilities easier, more efficient, and more effective. This is typically achieved through the use of tools, technologies, or support systems provided by technology providers. In this situation, users are confident that there is a satisfactory level of technical infrastructure when using the technology (Sepasgozar et al., 2019). Work facilitating is positively related to the successful adoption of technology. The study conducted by Aggelidis & Chatzoglou, (2009) on the use of information technology in the healthcare sector, particularly in hospitals, tested a modified technology acceptance model by considering other relevant models found in the literature. This study demonstrated that work facilitating has a positive impact on the successful adoption of technology. Similar results were shown by the research conducted by Sepasgozar et al., (2019). Wu et al., (2022) investigated the factors influencing users' electronic satisfaction (e-satisfaction) and their continued behavior in using mHealth applications. This study revealed that facilitating conditions have a positive impact on users' e-satisfaction. Based on the above description, the following hypothesis is formulated:

H9. Work facilitating (WF) has a positive impact on user satisfaction (US) in using Siswaskeudes.

15) Cost Reduction

Cost reduction refers to the economic benefits of new technology, as users feel they can save costs necessary for using the technology without compromising the quality of the products or services offered. Cost has been identified as an important predictor of the successful implementation of technology (Sepasgozar et al., 2019). Abdalqadir, (2023) investigated how small and medium-sized enterprises (SMEs) use social media for marketing and other purposes, and how they can benefit from the available social media platforms. The research results indicate that social media adopters are satisfied with the platforms due to the reduction in marketing costs (cost reduction). Therefore, the proposed hypothesis is:

H10. Cost reduction (CR) has a positive impact on user satisfaction (US) in using Siswaskeudes.

16) Energy saving

Energy saving and users' intention are interrelated in the sense that energy-efficient products and programs are designed to reduce energy consumption and save money, which can influence users' intentions to purchase and use them (Luo et al., 2022). Energy saving relates to conditions that prevent energy loss, which can affect the acceptance of new technology (Sepasgozar et al., 2019). Therefore, the proposed hypothesis is:

H11. Energy saving (ES) has a positive impact on user satisfaction (US) in using Siswaskeudes.

17) Time saving

Products or services that efficiently save users' time tend to provide satisfaction in their experience. Users who feel that their time is valued and not wasted are more likely to have a positive intention to continue using the product or service. Syah, (2021) analyzed the factors influencing the utilization of regional financial information systems at OPD (Regional Apparatus Organizations) in South Sulawesi Province, Indonesia, using the USTAM model. The study found that time saving has a positive and significant impact on intention to use. The USTAM model in this study was modified by adding the user satisfaction variable because when the use of information systems is mandatory, measuring the intention/use of the information system as a measure of system success becomes less useful (DeLone & McLean, 1992). Based on the above description, the following hypothesis is formulated:

H12. Time saving (TS) has a positive impact on user satisfaction (US) in using Siswaskeudes.

III. METHOD

This research adopts a quantitative associative approach, aims to identify causal relationships between variables through statistical testing and calculations to determine whether hypotheses are accepted or rejected (Sugiyono, 2018). This study was conducted at the Inspectorate of Denpasar City, Bali, Indonesia. Denpasar was chosen due to its status as the capital of Bali Province, which has a high level of mobility. The Inspectorate of Denpasar City has been proactive and updated in utilizing the Village Financial Supervision System (Siswaskeudes). The supervision was carried out in all villages in Denpasar City that have adopted Siswaskeudes. The population in this study includes all functional officers within the Inspectorate of Denpasar City. The sample, as part of the population's quantity and characteristics, consists of functional officers at the Inspectorate, using a saturated sampling technique, meaning all population members are used as the sample. Primary data, obtained directly from respondents, data were collected using questionnaires and measured on a 5 points Likert scale, which assesses attitudes, behaviors, opinions, or perceptions on a social phenomenon. The research employed SmartPLS software to analyze data using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method.

IV. RESULT AND DISCUSSION

1) Profile of the Respondents

The characteristics of the research respondents include age, gender, position, highest education level, and length of employment. Table 2 shows the characteristics of the respondents in this study.

Table 2. Description of Respondents

Description	Number of Respondents (People)	Percentage
Age		
21 - 25 Years	5	9%
26 - 30 Years	12	22%
31 - 35 Years	5	9%
36 - 40 Years	12	22%
41 - 45 Years	9	16%
46 - 50 Years	2	4%
> 50 Years	10	18%
Total	**55**	**100%**
Gender		
Male	27	49%
Female	28	51%
Total	**55**	**100%**
Position		
Auditor Ahli Pertama (First Expert Auditor)	19	35%
Auditor Ahli Muda (Junior Expert Auditor)	1	2%
Auditor Ahli Madya (Senior Expert Auditor)	10	18%
PPUPD Ahli Pertama (First Expert Supervisor)	11	20%
PPUPD Ahli Muda (Junior Expert Supervisor)	7	13%
PPUPD Ahli Madya (Senor Expert Supervisor)	7	13%
Total	**55**	**100%**
Education Level		
Diploma	1	2%
Bachelor Degree	44	80%
Master Degree	10	18%
Total	**55**	**100%**
Duration of Employment at the Inspectorate of Denpasar City		
< 1 Years	4	7%
1 – 5 Years	32	58%
6 – 10 Years	9	16%
11 - 15 Years	7	13%
> 15 Years	3	5%
Total	**55**	**100%**

Source: *Primary data processed in 2024.*

The demographic analysis of respondents using the Siswaskeudes system at the Inspectorate of Denpasar City shows a predominance of younger respondents (aged 40 and below) making up 62% of the sample. There is a nearly even gender distribution with a slight female majority (51%). The respondents' job positions are diverse, with most holding the Auditor Ahli Pertama position (35%). Educationally, the majority of respondents hold a Bachelor's degree (S1), and the most common work experience range is 1-5 years, representing 58% of the sample. These demographic insights provide a comprehensive understanding of the users' profile, which can be crucial for further analysis and decision-making regarding the Siswaskeudes system's implementation and user satisfaction.

2) Descriptive Statistics (Mean)

Table 3 presents the results of the descriptive statistical tests (mean) for the research variables, showing the highest value, the lowest value, and the mean value. The analysis is categorized into three groups (Ferdinand, 2006).

a) Low or poor category with a mean response value of 1.00-2.30
b) Medium category with a mean response value of 2.31-3.70
c) High or good category with a mean response value of 3.71-5.00

Table 3. Descriptive Statistics (Mean) of Research Variables

No.	Variable	N	Min.	Max.	Mean
1	PS	55	1,00	5,00	3,314
2	RA	55	1,00	5,00	3,264
3	PEOU	55	1,00	5,00	3,309
4	PU	55	1,00	5,00	3,276
5	CT	55	1,00	5,00	3,309
6	REL	55	1,00	5,00	3,276
7	SQ	55	1,00	5,00	3,303
8	SE	55	1,00	5,00	3,236
9	WF	55	1,00	5,00	3,345
10	CR	55	1,00	5,00	3,309
11	ES	55	1,00	5,00	3,055
12	TS	55	1,00	5,00	3,318
13	US	55	1,00	5,00	3,302

Source: *Primary data processed in 2024.*

Overall, the mean values for all the research variables fall within the medium category, indicating that respondents generally have a moderate to fairly positive perception of the Siswaskeudes application in terms of perceived security, relative advantage, perceived ease of use, perceived usefulness, compatibility, reliability, service quality, self-efficacy, work facilitating, cost reduction, energy saving, time saving, and user satisfaction.

3) Measurement Model Assessment (Outer Model)

Convergent validity is used to measure the extent of the correlation between a latent variable and its indicators in a reflective measurement model. A correlation is considered to meet the criteria for convergent validity if the outer loadings are greater than 0.7. Additionally, convergent validity is achieved when the Average Variance Extracted (AVE) value is greater than 0.5. An AVE value greater than 0.5 indicates that, on average, the construct explains more than half of the variance of its indicators.

Table 4. Convergent Validity Test Results

No	Variable	AVE	Validity Remark	Indicator	Outer Loadings	Validity Remark
1	*Perceived Security (PS)*	0,873	Valid	PS1	0,930	Valid
				PS2	0,937	Valid
				PS3	0,936	Valid
				PS4	0,935	Valid
2	*Relative Advantages (RA)*	0,895	Valid	RA1	0,951	Valid
				RA2	0,945	Valid
				RA3	0,948	Valid
				RA4	0,940	Valid
3	*Perceived Ease of Use (PEOU)*	0,881	Valid	PEOU1	0,938	Valid
				PEOU2	0,937	Valid
				PEOU3	0,926	Valid
				PEOU4	0,952	Valid
4	*Perceived Usefulness (PU)*	0,868	Valid	PU1	0,906	Valid
				PU2	0,952	Valid

No	Variable	AVE	Validity Remark	Indicator	Outer Loadings	Validity Remark
				PU3	0,944	Valid
				PU4	0,923	Valid
				PU5	0,931	Valid
5	*Compatibility (CT)*	0,875	Valid	CT1	0,903	Valid
				CT2	0,935	Valid
				CT3	0,955	Valid
				CT4	0,947	Valid
6	*Reliability (REL)*	0,869	Valid	REL2	0,936	Valid
				REL3	0,931	Valid
				REL4	0,942	Valid
				REL5	0,910	Valid
				REL6	0,941	Valid
7	*Service Quality (SQ)*	0,904	Valid	SQ1	0,951	Valid
				SQ2	0,942	Valid
				SQ3	0,959	Valid
8	*Self-efficacy (SE)*	0,877	Valid	SE1	0,944	Valid
				SE2	0,930	Valid
				SE3	0,936	Valid
9	*Work facilitating (WF)*	0,893	Valid	WF1	0,950	Valid
				WF2	0,943	Valid
				WF3	0,942	Valid
10	*Cost Reduction (CR)*	0,876	Valid	CR1	0,922	Valid
				CR2	0,946	Valid
				CR3	0,942	Valid
				CR4	0,933	Valid
11	*Energy Saving (ES)*	0,929	Valid	ES1	0,965	Valid
				ES2	0,963	Valid
12	*Time saving (TS)*	0,869	Valid	TS1	0,949	Valid
				TS2	0,933	Valid
				TS3	0,930	Valid
				TS4	0,917	Valid
13	*User Satisfaction* (US)	0,877	Valid	US1	0,941	Valid
				US2	0,956	Valid
				US3	0,944	Valid
				US4	0,920	Valid
				US5	0,922	Valid

Source: *Primary data processed in 2024.*

Based on the results of the convergent validity test in Table 4, it can be concluded that the research instruments, consisting of statement items for the variables perceived security, relative advantages, perceived ease of use, perceived usefulness, compatibility, reliability, service quality, self-efficacy, work facilitating, cost reduction, energy saving, time saving, and user satisfaction, are valid. This is because the outer loadings of the indicator constructs have values above 0.7. Convergent validity can also be tested by looking at the AVE values, which should be greater than 0.5. Table 4 shows that all AVE values are greater than 0.5, indicating that these variables meet the criteria for convergent validity. The research also meets the criteria for discriminant

validity because all cross loadings values for the related constructs are greater than the cross loadings values for other constructs. Thus, the variables in this study satisfy the requirements for discriminant validity (Table 5).

Table 5. Discriminant Validity Test Results with Cross Loadings Values

	CR	CT	ES	PEOU	PS	PU	RA	REL	SE	SQ	TS	US	WF
CR1	**0,922**	0,884	0,685	0,898	0,883	0,874	0,917	0,892	0,869	0,873	0,861	0,902	0,893
CR2	**0,946**	0,881	0,705	0,897	0,862	0,905	0,892	0,894	0,873	0,867	0,876	0,903	0,885
CR3	**0,942**	0,891	0,656	0,886	0,907	0,901	0,897	0,906	0,887	0,890	0,876	0,920	0,902
CR4	**0,933**	0,870	0,740	0,868	0,864	0,889	0,863	0,862	0,863	0,832	0,877	0,892	0,880
CT1	0,848	**0,903**	0,583	0,874	0,869	0,834	0,875	0,884	0,852	0,844	0,850	0,887	0,874
CT2	0,880	**0,935**	0,608	0,874	0,909	0,871	0,875	0,899	0,877	0,888	0,886	0,915	0,897
CT3	0,922	**0,955**	0,715	0,905	0,888	0,910	0,896	0,922	0,885	0,884	0,913	0,928	0,892
CT4	0,873	**0,947**	0,707	0,898	0,886	0,886	0,885	0,914	0,876	0,864	0,906	0,918	0,892
ES1	0,725	0,687	**0,965**	0,683	0,705	0,704	0,676	0,696	0,700	0,661	0,692	0,714	0,709
ES2	0,709	0,661	**0,963**	0,677	0,655	0,695	0,678	0,701	0,712	0,644	0,683	0,697	0,683
PEOU1	0,893	0,876	0,708	**0,938**	0,873	0,899	0,905	0,880	0,876	0,890	0,886	0,905	0,909
PEOU2	0,876	0,883	0,659	**0,937**	0,884	0,864	0,871	0,896	0,867	0,882	0,920	0,904	0,880
PEOU3	0,857	0,873	0,611	**0,926**	0,880	0,866	0,904	0,893	0,840	0,904	0,893	0,904	0,891
PEOU4	0,932	0,928	0,671	**0,952**	0,935	0,926	0,925	0,925	0,913	0,888	0,937	0,942	0,919
PS1	0,861	0,875	0,711	0,857	**0,930**	0,879	0,891	0,894	0,872	0,857	0,855	0,898	0,877
PS2	0,902	0,896	0,676	0,886	**0,937**	0,906	0,895	0,912	0,864	0,871	0,886	0,922	0,908
PS3	0,887	0,898	0,594	0,919	**0,936**	0,889	0,897	0,896	0,889	0,934	0,902	0,929	0,892
PS4	0,860	0,879	0,657	0,894	**0,935**	0,888	0,866	0,897	0,874	0,882	0,893	0,908	0,904
PU1	0,858	0,831	0,659	0,843	0,817	**0,906**	0,853	0,841	0,834	0,791	0,849	0,860	0,842
PU2	0,912	0,892	0,681	0,906	0,918	**0,952**	0,904	0,906	0,881	0,888	0,911	0,929	0,925
PU3	0,895	0,880	0,677	0,895	0,910	**0,944**	0,911	0,891	0,894	0,919	0,883	0,925	0,904
PU4	0,889	0,873	0,673	0,880	0,899	**0,923**	0,844	0,866	0,868	0,888	0,864	0,900	0,883
PU5	0,886	0,882	0,689	0,887	0,893	**0,931**	0,900	0,902	0,888	0,856	0,867	0,912	0,910
RA1	0,887	0,897	0,684	0,918	0,902	0,879	**0,951**	0,934	0,910	0,895	0,918	0,928	0,914
RA2	0,946	0,907	0,688	0,893	0,901	0,909	**0,945**	0,922	0,882	0,901	0,902	0,933	0,903
RA3	0,903	0,912	0,635	0,917	0,899	0,888	**0,948**	0,930	0,887	0,886	0,903	0,921	0,919
RA4	0,871	0,855	0,649	0,908	0,891	0,912	**0,940**	0,890	0,867	0,894	0,888	0,904	0,910
REL2	0,894	0,895	0,618	0,877	0,890	0,877	0,915	**0,936**	0,881	0,870	0,896	0,907	0,885
REL3	0,886	0,914	0,637	0,885	0,889	0,884	0,895	**0,931**	0,910	0,885	0,886	0,920	0,899
REL4	0,887	0,912	0,705	0,921	0,900	0,897	0,939	**0,942**	0,903	0,901	0,926	0,932	0,912
REL5	0,874	0,883	0,727	0,869	0,911	0,854	0,863	**0,910**	0,882	0,844	0,869	0,904	0,884
REL6	0,884	0,903	0,688	0,911	0,898	0,899	0,917	**0,941**	0,889	0,892	0,918	0,928	0,905
SE1	0,886	0,861	0,729	0,865	0,872	0,863	0,865	0,877	**0,944**	0,840	0,852	0,889	0,866
SE2	0,874	0,871	0,686	0,875	0,875	0,897	0,865	0,892	**0,930**	0,904	0,878	0,899	0,865
SE3	0,862	0,888	0,643	0,877	0,884	0,873	0,903	0,923	**0,936**	0,865	0,885	0,912	0,895
SQ1	0,892	0,919	0,673	0,932	0,916	0,896	0,904	0,922	0,882	**0,951**	0,922	0,936	0,915
SQ2	0,866	0,854	0,609	0,863	0,880	0,858	0,873	0,867	0,865	**0,942**	0,863	0,894	0,853
SQ3	0,881	0,879	0,647	0,912	0,909	0,907	0,918	0,899	0,901	**0,959**	0,893	0,921	0,891
TS1	0,889	0,906	0,671	0,934	0,887	0,900	0,907	0,912	0,887	0,882	**0,949**	0,923	0,901
TS2	0,874	0,894	0,628	0,906	0,913	0,891	0,896	0,903	0,870	0,888	**0,933**	0,922	0,891
TS3	0,881	0,884	0,683	0,907	0,888	0,882	0,893	0,911	0,869	0,899	**0,930**	0,909	0,884
TS4	0,830	0,859	0,678	0,865	0,840	0,827	0,862	0,872	0,843	0,832	**0,917**	0,872	0,858

	CR	CT	ES	PEOU	PS	PU	RA	REL	SE	SQ	TS	US	WF
US1	0,899	0,910	0,693	0,897	0,923	0,908	0,908	0,922	0,893	0,903	0,903	**0,941**	0,909
US2	0,919	0,940	0,701	0,914	0,934	0,931	0,919	0,948	0,932	0,915	0,925	**0,956**	0,934
US3	0,921	0,909	0,735	0,925	0,948	0,923	0,916	0,916	0,905	0,932	0,915	**0,944**	0,921
US4	0,908	0,886	0,639	0,908	0,883	0,892	0,902	0,904	0,880	0,904	0,895	**0,920**	0,900
US5	0,880	0,919	0,657	0,919	0,894	0,897	0,916	0,924	0,890	0,863	0,917	**0,922**	0,916
WF1	0,870	0,902	0,646	0,894	0,905	0,912	0,894	0,906	0,871	0,871	0,885	0,925	**0,950**
WF2	0,912	0,901	0,690	0,919	0,919	0,911	0,943	0,932	0,892	0,903	0,913	0,935	**0,943**
WF3	0,915	0,892	0,711	0,906	0,892	0,896	0,894	0,891	0,888	0,871	0,888	0,913	**0,942**

Source: *Primary data processed in 2024.*

The reliability test is used to demonstrate the accuracy, consistency, and precision of the measurement instruments in measuring the constructs (Sugiyono, 2018). A construct is considered reliable if it has a Cronbach's alpha and composite reliability value greater than 0.7. The results of the reliability test, as shown in Table 6, indicate that all research instruments are reliable. This is due to all variables having Cronbach's alpha and composite reliability values exceeding 0.7.

Table 6. Reliability Test Results

No	Variable	Cronbach's Alpha	Composite Reliability	Reliability Remark
1	Perceived Security (PS)	0,951	0,965	Reliable
2	Relative Advantages (RA)	0,961	0,971	Reliable
3	Perceived Ease of Use (PEOU)	0,955	0,967	Reliable
4	Perceived Usefulness (PU)	0,962	0,970	Reliable
5	Compatibility (CT)	0,952	0,965	Reliable
6	Reliability (REL)	0,962	0,971	Reliable
7	Service Quality (SQ)	0,947	0,966	Reliable
8	Self-efficacy (SE)	0,930	0,955	Reliable
9	Work facilitating (WF)	0,940	0,962	Reliable
10	Cost Reduction (CR)	0,953	0,966	Reliable
11	Energy Saving (ES)	0,924	0,963	Reliable
12	Time saving (TS)	0,950	0,964	Reliable
13	User Satisfaction (US)	0,965	0,973	Reliable

Source: *Primary data processed in 2024.*

4) Evaluation of the Inner Model

a. R-squared (R^2) Values

According to Ghozali & Latan, (2015) the criteria for measuring R-squared are as follows, 0.75: Strong; 0.50: Moderate; 0.25: Weak. In this study, the coefficient of determination is assessed through the Adjusted R-squared values. The Adjusted R-squared values used in this research are presented in

Table 7.

Table 7. Coefficient of Determination (R^2) Values for Endogenous Variables

	R Square	R Square Adjusted
User Satisfaction	0,996	0,994

Source: *Primary data processed in 2024.*

The Adjusted R-Square value for the user satisfaction variable is 0.994. This indicates that 99.4% of the variance in user satisfaction with the Siswaskeudes application in this study can be explained by the variables of perceived security, relative advantages,

perceived ease of use, perceived usefulness, compatibility, reliability, service quality, self-efficacy, work facilitating, cost reduction, energy saving, and time saving. The remaining 0.6% is attributable to other variables not included in the model used in this study. An Adjusted R-Square value exceeding 0.75, specifically 0.994, is considered to be within the criteria for strong explanatory power, demonstrating that the research model employed in this study is highly effective.

b. Effect Size (f2)

The f-square categories are divided into three levels: 0.02 (weak), 0.15 (medium), and 0.35 (strong) (Ghozali & Latan, 2015). The f-square values used in this study are presented in

Table 8. The f-square values indicate the effect size of each variable on user satisfaction with the Siswaskeudes application. The results show that the variables relative advantages, perceived ease of use, self-efficacy, work facilitating, cost reduction, energy saving, and time saving have a small effect on user satisfaction. In contrast, the variables perceived security, perceived usefulness, compatibility, reliability, and service quality have a medium effect on user satisfaction.

Table 8. f-Square Values

No	Variable	US	Description
1	Perceived Security (PS)	0,172	Medium
2	Relative Advantages (RA)	0,000	Weak
3	Perceived Ease of Use (PEOU)	0,002	Weak
4	Perceived Usefulness (PU)	0,164	Medium
5	Compatibility (CT)	0,229	Medium
6	Reliability (REL)	0,145	Medium
7	Service Quality (SQ)	0,245	Medium
8	Self-efficacy (SE)	0,033	Weak
9	Work facilitating (WF)	0,133	Weak
10	Cost Reduction (CR)	0,057	Weak
11	Energy Saving (ES)	0,005	Weak
12	Time saving (TS)	0,089	Weak

Source: *Primary data processed in 2024.*

c. Predictive Relevance (Q-Square Value)

Table 9 presents the Q-square values used in this study. The Q-square value for the user satisfaction variable is 0.849, which exceeds the threshold of 0. This indicates that the model possesses strong predictive relevance, demonstrating its capability to accurately reflect observed data.

Table 9. Q-Square Values

No	Variable	SSO	SSE	Q^2 (=1-SSE/SSO)
1	Perceived Security (PS)	220,000	220,000	
2	Relative Advantages (RA)	220,000	220,000	
3	Perceived Ease of Use (PEOU)	220,000	220,000	
4	Perceived Usefulness (PU)	275,000	275,000	
5	Compatibility (CT)	220,000	220,000	
6	Reliability (REL)	275,000	275,000	
7	Service Quality (SQ)	165,000	165,000	
8	Self-efficacy (SE)	165,000	165,000	
9	Work facilitating (WF)	165,000	165,000	
10	Cost Reduction (CR)	220,000	220,000	
11	Energy Saving (ES)	110,000	110,000	

No	Variable	SSO	SSE	Q^2 (=1-SSE/SSO)
12	Time saving (TS)	220,000	220,000	
13	User Satisfaction (US)	275,000	41,560	0,849

Source: *Primary data processed in 2024.*

d. Model Fit

According to Hu & Bentler, (1998) a model is considered to have a good fit if the SRMR is less than 0.08. The SRMR value presented in Table 10 is 0.027, which is well below the 0.08 threshold, indicating that the model used in this study exhibits a good fit.

Table 10. Model Fit Summary

	Saturated Model	Estimated Model
SRMR	0,027	0,027
d_ULS	0,929	0,929
d_G	15,081	15,081
Chi-Square	2287,574	2287,574
NFI	0,660	0,660

Source: *Primary data processed in 2024.*

5) Hypothesis Testing

Table 11 presents the statistical analysis of the relationships between the research variables and the hypothesis testing results. The analysis shows that the relationships between perceived security (PS), perceived usefulness (PU), compatibility (CT), reliability (REL), service quality (SQ), and work facilitating (WF) have a positive effect on the user satisfaction (US) variable. This is evidenced by the t statistic-value significance for each of these variables being greater than 1.96 and the P-value for each variable being less than the alpha value of 0.05. Conversely, the variables relative advantages (RA), perceived ease of use (PEOU), self-efficacy (SE), cost reduction (CR), energy saving (ES), and time saving (TS) do not affect the user satisfaction (US) variable. This is indicated by the t statistic-value significance for each of these variables being less than 1.96 and the P-value for each variable being greater than the alpha value of 0.05. Figure 4 illustrates the results of the hypothesis testing, highlighting the relationships between the research variables.

Table 11. Hypothesis Testing Results in the Inner Model

Hypothesis Number	Relationship Between Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Hypothesis Decision
1	PS -> US	0,127	0,128	0,047	2,686	0,007	Accepted
2	RA -> US	-0,004	0,002	0,054	0,066	0,947	Rejected
3	PEOU -> US	0,017	0,010	0,056	0,301	0,764	Rejected
4	PU -> US	0,117	0,126	0,051	2,309	0,021	Accepted
5	CT -> US	0,139	0,148	0,056	2,489	0,013	Accepted
6	REL -> US	0,170	0,167	0,074	2,284	0,023	Accepted
7	SQ -> US	0,124	0,118	0,051	2,441	0,015	Accepted
8	SE -> US	0,046	0,041	0,047	0,973	0,331	Rejected
9	WF -> US	0,119	0,108	0,052	2,277	0,023	Accepted
10	CR -> US	0,067	0,065	0,051	1,315	0,189	Rejected
11	ES -> US	0,007	0,007	0,017	0,450	0,653	Rejected
12	TS -> US	0,095	0,103	0,049	1,927	0,055	Rejected

Source: *Primary data processed in 2024.*

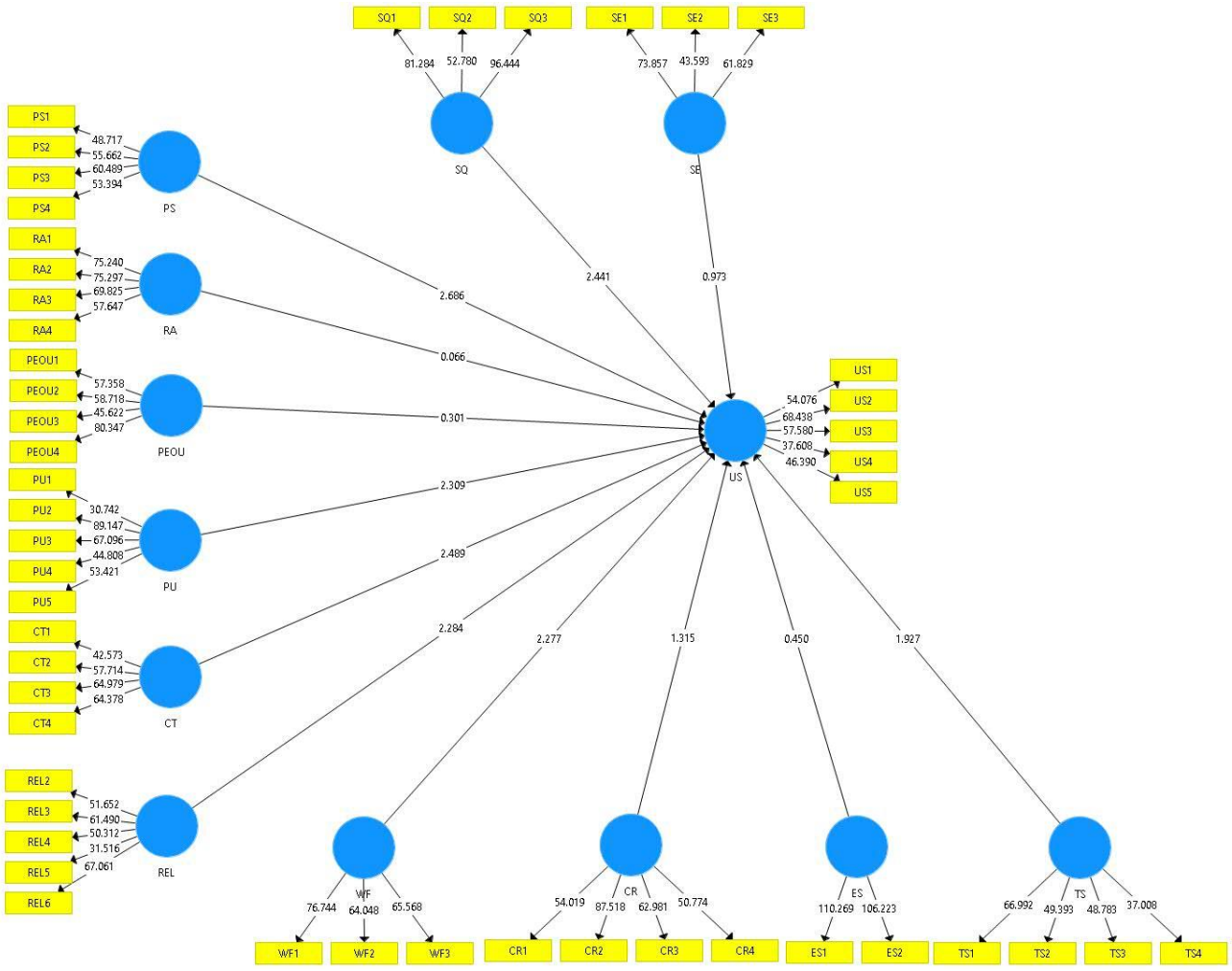


Figure 4. Bootstrapping Scheme (Path Diagram of SEM-PLS Analysis Results)

a) Relationship Between Perceived Security (PS) and User Satisfaction (US) in Using Siswaskeudes

The first hypothesis test results indicate that perceived security positively influences user satisfaction in using the Siswaskeudes application, respondents tend to feel secure when using the Siswaskeudes application due to its adequate security levels. This means that when users of the Siswaskeudes application feel safe using it, their satisfaction is likely to increase. The first hypothesis test result is consistent with the USTAM theory (Sepasgozar et al., 2019) and previous studies (Aprilia & Amalia, 2023; Chuchuen, 2022; Koay et al., 2022; Riache & Pradana, 2022; Yin & Lin, 2022; Zhong & Moon, 2022) which found that perceived security positively influences user satisfaction. This result is also in line with institutional theory developed by DiMaggio and Powell (1983). In the institutional theory framework, through coercive isomorphism, perceived security in using the Siswaskeudes application is highly influenced by regulatory pressures that force organizations to adhere to strict security standards, thereby increasing users' perception of security and consequently their satisfaction with the Siswaskeudes application.

b) Relationship Between Relative Advantages (RA) and User Satisfaction (US) in Using Siswaskeudes

The second hypothesis test resultss indicate that relative advantages does not influence user satisfaction in using the Siswaskeudes application. The descriptive analysis in Table 3 shows that the average value of the relative advantages variable is 3.264, categorized as moderate. This means respondents perceive relative advantages as quite good when using Siswaskeudes. According to USTAM theory, the higher the relative advantages obtained from using a system, the higher the user satisfaction and intention to use the system. However, in this study, the moderate perception of relative advantages does not influence user satisfaction. According to the main respondent characteristics in Table 2, most respondents (58%) have worked between 1-5 years. Relatively new respondents in the organization are likely more focused on adapting to new systems and procedures rather than evaluating the relative advantages of the Siswaskeudes application.

c) Relationship Between Perceived Ease of Use (PEOU) and User Satisfaction (US) in Using Siswaskeudes

The third hypothesis test results indicate that perceived ease of use does not influence user satisfaction in using the Siswaskeudes application. The descriptive analysis in Table 3 shows that the average value of the perceived ease of use variable is 3.309, categorized as moderate. This means respondents find the Siswaskeudes application fairly easy to use, but this does not affect user satisfaction. According to the main respondent characteristics in Table 2, the majority of respondents have a Bachelor's degree (80%) and a Master's degree (18%). Respondents with higher education levels are likely accustomed to technology due to their academic experience. This results in users considering ease of use as a fundamental factor that does not significantly influence their satisfaction. In line with institutional theory through coercive isomorphism, the use of the Siswaskeudes application is driven by regulations. Respondents with higher education levels are likely more focused on regulatory compliance and how the application helps them meet those requirements. In this context, ease of use is considered less important compared to the application's ability to ensure and meet regulatory compliance.

d) Relationship Between Perceived Usefulness (PU) and User Satisfaction (US) in Using Siswaskeudes

The fourth hypothesis test results indicate that perceived usefulness positively influences user satisfaction in using the Siswaskeudes application. This means that when users find the Siswaskeudes application very useful in supporting their performance, their satisfaction is likely to increase. The fourth hypothesis test result is consistent with the USTAM theory (Sepasgozar et al., 2019) and previous studies (Pushpa et al., 2023; Widyanti & Usman, 2020; Wilson, 2019; Yin & Lin, 2022; Zhong & Moon, 2022). This result aligns with institutional theory developed by DiMaggio and Powell (1983). Regulatory pressures make the use of this application mandatory, while professional standards and successful examples from other organizations enhance the perception that this application is useful. Users see the Siswaskeudes application as a tool that not only meets regulatory obligations but also improves performance and efficiency in overseeing village financial management.

e) Relationship Between Compatibility (CT) and User Satisfaction (US) in Using Siswaskeudes

The fifth hypothesis test results indicate that compatibility positively influences user satisfaction in using the Siswaskeudes application. The users tend to be satisfied using the Siswaskeudes application when it can be used anytime and anywhere. The fifth hypothesis test result is consistent with the USTAM theory (Sepasgozar et al., 2019) and previous studies (Ibrahim et al., 2020; Limantoro, 2022; Lu & Hsiao, 2022; Pushpa et al., 2023) which found that compatibility has a significant impact on user satisfaction for adopting information systems. This indicates that the higher the compatibility, the higher the user satisfaction in using Siswaskeudes. Regulatory pressures ensure that this application meets legal requirements, while professional standards and the success of other organizations that have adopted this application enhance the perception that it is compatible with existing needs, values, and practices within local government organizations. Thus, the Siswaskeudes application is considered highly compatible with the institutional environment where it is implemented.

f) Relationship Between Reliability (REL) and User Satisfaction (US) in Using Siswaskeudes

The sixth hypothesis test results indicate that reliability positively influences user satisfaction in using the Siswaskeudes application. The respondents in this study tend to be satisfied using the Siswaskeudes application when it provides accurate and up-to-date information. The sixth hypothesis test result is consistent with the USTAM theory (Sepasgozar et al., 2019)and previous studies (Ari & Hanum, 2021; Lee et al., 2022; Pramana et al., 2022; Rachman & Saudi, 2021; Wu et al., 2022) which found that reliability has a significant impact on user satisfaction for adopting information systems. This indicates that the higher the reliability, the higher the user satisfaction in using Siswaskeudes.

g) Relationship Between Service Quality (SQ) and User Satisfaction (US) in Using Siswaskeudes

The seventh hypothesis test results indicate that service quality positively influences user satisfaction in using the Siswaskeudes application. Users are likely to be more satisfied using the Siswaskeudes application when it helps them avoid delays caused by bureaucratic procedures. The seventh hypothesis test result is consistent with the USTAM theory (Sepasgozar et al., 2019) and previous studies (Gelu et al., 2022; Indrasari et al., 2022; Ivastya & Fanani, 2020; Koay et al., 2022; Pratiwi et al., 2022) which found that service quality has a significant impact on user satisfaction for adopting information systems. This implies that as the service quality improves, user satisfaction with the Siswaskeudes application also increases. Regulatory pressures ensure that this application meets applicable regulations, while professional standards and the success of other organizations that have adopted this application enhance the belief that it provides

high-quality services. Users see the Siswaskeudes application as a tool that not only meets regulatory obligations but also provides consistent and high-quality services that meet user needs

h) Relationship Between Self-Efficacy (SE) and User Satisfaction (US) in Using Siswaskeudes

. The eighth hypothesis test results indicate that self-efficacy does not influence user satisfaction in using the Siswaskeudes application. This means that whether users feel confident or not in their ability to use the Siswaskeudes application does not affect their satisfaction. The descriptive analysis in Table 3 shows that the average value of the self-efficacy variable is 3.236, categorized as moderate. This means respondents feel reasonably confident in their ability to use the Siswaskeudes application, but this does not affect their satisfaction. Based on the main characteristics of the research respondents, most of them are highly educated, this results in high self-efficacy, which does not affect their intention to use the application or their satisfaction with it (Purnama et al., 2023). According to USTAM theory, the higher the self-efficacy in using a system, the higher the user satisfaction and intention to use the system. However, in this study, the moderate perception of self-efficacy does not influence user satisfaction. According to institutional theory, the Siswaskeudes application is used because of a government mandate. Compliance with this regulation is likely more important to respondents than their confidence in using the application. Using the application is a necessity for users regardless of their confidence, so user satisfaction is more influenced by how well the application meets regulatory requirements than by their confidence in using it.

i) Relationship Between Work Facilitating (WF) and User Satisfaction (US) in Using Siswaskeudes

The ninth hypothesis test results indicate that work facilitating positively influences user satisfaction in using the Siswaskeudes application. Users are generally satisfied with the Siswaskeudes application when it simplifies information management and communication. This suggests that effective work facilitating features in the Siswaskeudes application are likely to enhance user satisfaction. The ninth hypothesis test result is consistent with the USTAM theory (Sepasgozar et al., 2019) and previous studies (Aggelidis & Chatzoglou, 2009; Syah, 2021; Wu et al., 2022) which found that work facilitating has a significant impact on user satisfaction for adopting information systems. This means that the better the work facilitating features, the higher the user satisfaction in using Siswaskeudes. This result aligns with institutional theory developed by DiMaggio and Powell (1983). Coercive pressures force local government organizations to adopt the Siswaskeudes application and provide the necessary facilities and support to ensure its effective use. The availability of good work facilities has the potential to increase user satisfaction.

j) Relationship Between Cost Reduction (CR) and User Satisfaction (US) in Using Siswaskeudes

The tenth hypothesis test results indicate that cost reduction does not influence user satisfaction in using the Siswaskeudes application. This means that whether or not there is a cost reduction when using the Siswaskeudes application does not affect user satisfaction. The descriptive analysis in Table 3 shows that the average value of the cost reduction variable is 3.309, categorized as moderate. This means respondents perceive a significant cost reduction when using the Siswaskeudes application, but this does not affect their satisfaction. According to USTAM theory, the greater the cost reduction in using a system, the higher the user satisfaction and intention to use the system. However, in this study, the moderate perception of cost reduction does not influence user satisfaction. According to the main respondent characteristics in Table 2, all respondents in this study hold positions related to audit and supervision (Auditor and PPUPD). Their main task is to ensure regulatory compliance, financial report accuracy, and transparency in village financial management. Therefore, they focus more on how the application helps them fulfill their supervisory duties rather than considering the cost reduction factor. Cost reduction likely does not significantly influence user satisfaction in using the Siswaskeudes application because respondents are more focused on other aspects such as perceived security, perceived usefulness, compatibility, service quality, reliability, and work facilitating, which were found to significantly influence user satisfaction in this study as shown in

Table 11.

k) Relationship Between Energy Saving (ES) and User Satisfaction (US) in Using Siswaskeudes

The eleventh hypothesis test results indicate that energy saving does not influence user satisfaction in using the Siswaskeudes application. The descriptive analysis in Table 2 shows that the average value of the energy saving variable is 3.055, categorized as moderate. This means respondents perceive significant energy savings when using the Siswaskeudes application, but this does not affect their satisfaction. According to the main respondent characteristics in Table 2, all respondents hold positions related to audit and supervision (Auditor Ahli and PPUPD). Their primary focus is on critical tasks such as regulatory compliance, financial report accuracy, and transparency in village financial

management. Energy saving is likely not a priority in their daily tasks, and therefore, it does not significantly impact their satisfaction with the Siswaskeudes application. In the framework of institutional theory, through coercive isomorphism, energy saving likely does not significantly influence the use of the Siswaskeudes application due to strong regulatory pressures that prioritize compliance over energy efficiency. As a result, energy saving becomes less relevant in this context and does not impact user satisfaction.

l) Relationship Between Energy Saving (ES) and User Satisfaction (US) in Using Siswaskeudes

The twelfth hypothesis test results indicate that time saving does not influence user satisfaction in using the Siswaskeudes application. This means that whether or not there is time saving when using the Siswaskeudes application does not affect user satisfaction levels. According to the main respondent characteristics in Table 5.1, the majority of respondents have a high educational background (Bachelor's and Master's degrees, 98%). Respondents with higher education likely have a deep understanding of the importance of accurate and meticulous processes. They value aspects such as data security, reliability, and the application's ability to support in-depth analysis more than time saving. In the framework of institutional theory, through coercive isomorphism, time saving likely does not significantly influence the use of the Siswaskeudes application due to strong regulatory pressures that prioritize compliance over time efficiency. Application users are more focused on accuracy, transparency, and operational efficiency that support their professional tasks. As a result, time saving becomes less relevant in this context and does not impact user satisfaction.

V. CONCLUSION

The results of this study empirically confirm the institutional theory related to the factors that influence user satisfaction in using the Siswaskeudes application. Institutional theory, particularly through the mechanism of coercive isomorphism, explains and predicts how regulatory pressures affect users' perceptions of the application, ultimately influencing their satisfaction levels in using the Siswaskeudes application. The study reveals that perceived security, perceived usefulness, compatibility, reliability, service quality, and work facilitating positively influence user satisfaction in using Siswaskeudes application, indicating that improvements in these areas can enhance user satisfaction. Conversely, relative advantages, perceived ease of use, self-efficacy, cost reduction, energy saving, and time saving do not significantly impact user satisfaction. Despite users recognizing benefits in these areas, such as ease of use, cost savings, and time efficiency, these factors do not translate into increased satisfaction.

In conducting this research, there are limitations that may affect the results, including the possibility of central tendency bias caused by the use of a 5-point Likert scale, which may lead to conclusions that focus on the middle or neutral values of the scale. However, considering the R-Square Adjusted value for the user satisfaction variable is 0.994, which means that 99.4% of the variation in user satisfaction in using the Siswaskeudes application can be explained by the exogenous variables in this study, and the descriptive statistical test results show that the variables of relative advantages, perceived ease of use, self-efficacy, cost reduction, energy saving, and time saving have mean values ranging from 2.31 to 3.70, categorized as moderate. This indicates that respondents have a fairly positive perception of relative advantages, perceived ease of use, self-efficacy, cost reduction, energy saving, and time saving in using the Siswaskeudes application. This is due to the lack of recognition of a wider variation in user perceptions or experiences with the Siswaskeudes application, as seen from the homogeneous background of the respondents, who are Civil Servants (PNS) and thus face regulatory pressure to use this application. Although this research provides additional insights into the factors influencing user satisfaction with the Siswaskeudes application, the relevance and generalizability of the findings may be limited.

Based on the research results, the energy saving variable has the lowest mean value among the other variables. It is recommended for the Siswaskeudes application service provider to conduct regular user surveys to gather feedback and suggestions related to energy saving, and then follow up with the necessary improvements. This is expected to enhance users' perception of the energy saving aspect of the Siswaskeudes application, enabling users to better understand and appreciate the application's contribution to energy saving, which in turn can increase user satisfaction with the Siswaskeudes application.

For future research, it is possible to analyze other research objects that directly impact public services by adapting the Urban Services Technology Acceptance Model (USTAM). This approach will provide variation in research subjects and ensure that respondents are not bound by mandates or regulations requiring the use of a specific application. Additionally, a comparative analysis can be conducted between local governments with similar research objects to better understand specific conditions that may influence user satisfaction and to adopt best practices in the implementation of the research object.

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