

## The Influence of Public Service Quality, Perceived Ease of Use of J-Mbako Application on Community Commitment in Paying Taxes Through Community Satisfaction as an Intervening Variable



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**ABSTRACT:** This study aims to determine the effect of service quality, perceived ease of use, and satisfaction on the commitment to use the J-Mbako tax payment application. The number of samples in this study was 176 respondents, namely people who use the J-Mbako application. The analysis technique used was the Structural Equation Model (SEM) using the WarpPLS 7.0 application. The results of the data analysis showed (1) the variables of service quality and perceived ease of use directly have a positive effect on satisfaction. (2) the variables of service quality, perceived ease of use, and satisfaction directly have a positive effect on commitment. (3) the variables of service quality and perceived ease of use indirectly have a significant positive effect on ongoing commitment through satisfaction.

**KEYWORDS:** service quality, perceived ease of use, satisfaction, commitment.

### INTRODUCTION

The quality of public services will be optimal if customer satisfaction is achieved. Bureaucratic reform in the implementation of government activities and public services is directed at creating professional and accountable bureaucratic performance. Bureaucracy in carrying out various service improvement activities is expected to be more oriented towards customer satisfaction, namely the community and service users can be achieved if the service bureaucracy places the community as service users in providing services. Changes in the paradigm of public service, through service instruments that have a faster, better and cheaper service orientation (Dwiyanto, 2015).

Public services that are developed in line with technological advances with a digitalization system. The rapid development of technology in Indonesia, people want fast, effective, and efficient movement. The habits and activities of people based on technology are known as digitalization. Digitalization brings significant changes to the way everyone carries out economic activities and the dissemination of information. The digitalization system also includes a payment system in online transactions including tax payments. Bapenda Jember Regency is a government agency that manages regional tax and retribution services in order to increase Regional Original Income (PAD). Based on Regent Regulation Number 24 of 2021, Bapenda Jember Regency has five main tasks, namely as the organizer of Regional Income collection, tax counseling, granting permits in the regional income sector, preparing regional income plans, and evaluating regional income.

Efforts made by Bapenda Jember Regency in increasing and achieving PAD targets by providing the best service to the community. One of the public services currently being carried out in one of the regencies in East Java Province is the J-Mbako application service system. The application product of the Regional Revenue Agency (Bapenda) of Jember Regency is named 'J-Mbako' which is an acronym for Jember Mbayar Pajak Online. This innovation aims to make it easier for taxpayers to pay their obligations, as well as provide more diverse choices. The types of taxes in this online regional tax payment service include e-SPTPD, e-BPHTB and e-PBB. An online application called J-Mbako (Jember Mbayar Pajak Online) owned by the Regional Revenue Agency (Bapenda) of Jember was inaugurated by the Regent of Jember. The online application that can be downloaded via the Play Store on an Android cellphone. The people of Jember no longer have difficulty paying taxes. The innovation of the application for paying taxes online and via an Android cellphone was first created by Bapenda Jember Regency. J-Mbako is an obligation for the community to obey taxes. Regarding professionalism and regulations in regulating taxes carried out by the Jember Bapenda region.

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One of the reasons why the Jember Regency Bapenda issued the J-Mbako tax service system was the Covid-19 pandemic which caused changes in people's behavior in making transactions, from face-to-face transactions to online transactions. This application is used to make it easier for people to access public services, and quickly. The aim is to improve the quality of public services related to regional tax payments. The application also allows regional taxes to be monitored, including for regional original income from the regional tax sector. Increasing PAD is one of the goals to be achieved through the application. The J-Mbako application collaborates with several banks and post offices as payment partners. This is to increase public satisfaction so that regional income increases.

The implementation of the tax service system with the J-Mbako application is still constrained by several things so that it is not optimal. The obstacles faced in using J-Mbako include, first, many stakeholders still do not understand its use. Therefore, simultaneously and continuously in order to increase the capacity for each notary operator, PPAT, and sub-district operator, this activity needs to be carried out in order to maximize the J-Mbako application. Second, many people as users of the J-Mbako service system are still unfamiliar and think it is only for PBB payments. In fact, the J-Mbako service system still has many spaces and features that can be utilized by notaries or PPATs. The existence of these obstacles can result in public satisfaction not being achieved.

According to Kotler and Armstrong (2018), satisfaction is the result of a comparison of the performance of a service product received with that expected by an individual. If the performance of a product or service does not match what is received or expected, it will cause feelings of disappointment in the individual (Qomariah, 2016). Conversely, if the performance of a product or service matches what is received or expected, it will cause feelings of satisfaction or pleasure and the individual will use the service or product again in the future.

The form of consumer commitment is divided into continuance, affective and normative commitment (Fullerton in Yusuf and Syarif, 2018). Continuance commitment in marketing relationships is a commitment that arises because consumers are bound to a company and will require costs and time if consumers move to another company. Normative commitment is a commitment that arises because consumers feel that they are obliged to run a business with a particular company. Affective commitment is a commitment that arises because each party involved feels confident that there are values that are in line with consumers and the emergence of this commitment is based on an agreement that the relationship is mutually beneficial. In addition to service quality and community satisfaction, other factors that influence commitment are perceived usefulness and perceived ease of use which are part of the Technology Acceptance Model 3 (TAM3) which is the most widely used model in the adoption and use of information technology which has been proven to be very predictive in the adoption and use of information technology. TAM is a model built to analyze and understand the factors that influence the acceptance of technology use. Technology acceptance model (TAM) 1 and 2 explain that a person in doing something is driven by two factors, namely behavioral beliefs and normative beliefs. These factors then encourage a person to have outcome evaluation and motivation to comply. This will encourage a person to behave (attitude) and personal norms (subjective norms). While TAM 3 is a development of the previous TAM where TAM 3 examines in more depth the determinants of perceived usefulness and perceived ease of use. This study uses TAM3 because TAM3 is the latest model of TAM. The Technology Acceptance Model 3 (TAM3) framework is used as a theoretical model of research that aims to support the implementation of the J-Mbako system in Jember Regency in an effort to optimize tax payments. (Handayani and Harsono, 2016)

This study was conducted because the evaluation of academic information systems by highlighting the level of acceptance of J-Mbako in the use of the technology. Various researchers who have conducted research on information systems, one of the theories about information system evaluation is the TAM (Technology Acceptance Model) Method introduced by Davis and Venkatesh in (Handayani and Harsono, 2016). The most widely used model of IT adoption and use is the technology acceptance model (TAM) which has been proven to be very predictive of IT adoption and use of technology (Venkatesh and Davis in Handayani and Harsono (2016). This study uses the TAM3 model because TAM3 is an information system theory about how users want to accept and use technology that has been refined. The user's desire to choose whether to use it or not does not apply to users because users must use the information system in their activities. The research variables related to TAM 3 were studied because the use of TAM in research on the acceptance of technology applications has been carried out by several researchers in different countries and different applications of technology to test the accuracy of TAM (Tangke, 2014).

### **METHODS**

The object of research in this study is the Regional Revenue Service of Jember Regency. The type of data used in this study is primary data. Data collection methods with observation, interviews, documentation, questionnaires and literature studies. Data analysis needs to be done in a study, in this study the data analysis technique includes sampling techniques, questionnaire testing,

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namely through validity and reliability tests. The sampling technique used in this study is purposive sampling. Determination of the sample using the Slovin Formula guidelines which then obtained the number of samples as many as 176 people who use the application. Outer model test, namely validity and reliability test, to see if the data is valid and reliable enough to be studied. Furthermore, the inner model test is used to measure the extent to which exogenous variables affect endogenous variables. Data were obtained from distributing closed questionnaires to people who use the J-Mbako online tax payment application.

### RESULTS AND DISCUSSION

#### Direct Influence Test Results

Hypothesis testing uses the inner model test. The test was conducted using the War-PLS application with the output presented in Table 1, below.

**Table 1. Total Influence Path Coefficient Values**

Exogenous Variables	Endogenous Variables	Direct path coefficient	Indirect path coefficient	Total Effects	p-value
Quality of Service	Community Satisfaction	0.379	-	0.379	<0.001
<i>Perceived Ease of Use</i>	Community Satisfaction	0.273	-	0.273	<0.001
Community Satisfaction	Ongoing Commitment	0.323	-	0.323	<0.001
Quality of Service	Ongoing Commitment	-0.063	0.201	0.138	<0.001
<i>Perceived Ease of Use</i>	Ongoing Commitment	0.530	0.145	0.675	0.003

Based on table 1, the path coefficient value obtained p value <0.05 and the total effect value is positive, so it is concluded that H0 is accepted, namely there is a positive and significant influence between Service Quality (X1) and Perceived Ease of Use (X2) on the Sustainable Commitment variable (Y) through Community Satisfaction (Z) as an intervening variable.

#### Indirect Effect Test Results

In testing the influence of the indirect path, the results of the test of the path passed through are observed. If all paths passed through are significant, then the indirect effect is also significant. Likewise, if there is a non-significant path. The following are the coefficients of the indirect effect path presented in Table 2.

**Table 2. Indirect Influence Path Coefficient Values**

Exogenous Variables	Intervening Variables	Endogenous Variables	Path Coefficient	p-value	Results
Quality of Service	Community Satisfaction	Ongoing Commitment	0.201	<0,001	Significant positive
Perceived Ease of Use	Community Satisfaction	Ongoing Commitment	0.145	0.003	Significant positive

### DISCUSSION

#### The Influence of Service Quality on Public Satisfaction

Each person's satisfaction in assessing a service, especially Satisfaction services, varies from person to person because they have different characteristics, both in terms of knowledge, social class, experience, income and expectations. Public satisfaction is a form of patient evaluation of a product or service that they receive according to what is expected or even exceeds their expectations. Service quality is simply a measure of how well the level of service provided is able to meet customer expectations,

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meaning that service quality is determined by the ability of a particular company or institution to meet needs that are in accordance with what is expected or desired based on customer/visitor needs. The main factor that influences service quality is the service that the public expects from the service. The value of service quality depends on the ability of the laboratory and its staff to meet expectations consistently (Tjipton, 2014). Nafisatin (2016) and Santoso (2019) Sulistyawati and Seminari (2015), Fidela Firwan Firdaus and Arlina Dewi (2015)

The results of this study are similar to the studies of Antina (2016) and Dewi (2016), (Sanosra et al., 2022), (Qomariah et al., 2020), (Fahrurrozi et al., 2020), (Purnomo et al., 2023), (Qomariah & Lestari, 2020), (Qomariah et al., 2023), (Nursaid et al., 2020), (Ambarwati et al., 2022), (Yanuar et al., 2017), (Ariska et al., 2020), (Muzaki et al., 2023), (Atmanegara et al., 2019), (Anam et al., 2024), (Sutrisno et al., 2017), (Qomariah et al., 2021), (Swatyas et al., 2022), (Qomariah et al., 2022), (Setiawan et al., 2019), (Naini et al., 2022), (Chaerudin & Syafarudin, 2021), (Mahsyar & Surapati, 2020), (Putro et al., 2014), (Hakim, 2021), (Mawey et al., 2018), (Wulandari & Suwitho, 2017), (Lestari, 2019), (Dompok & Supratama, 2018), (Muslichati & Wartini, 2015), (Fadhli et al., 2021), (Rahman, 2019) found that service quality affects satisfaction. Research that is not in line with this research states that service quality has no impact on satisfaction (Fahmi et al., 2020), (Qomariah, 2012), (Kasinem, 2020), (Pambudi & Soliha, 2021).

### **The Influence of Perceived Ease of Use of the J-Mbako Application System on Community Satisfaction**

Factors that play a role in increasing consumer satisfaction can also be seen from the perception of Perceived ease of use and perceived usefulness (Alma, 2018). The definition of Perceived ease of use will affect behavior; the greater a person's impression of the ease of using the system, the greater the amount of technology use. (Suryatenggara and Dahlan, 2022). Perceived ease of use reduces a person's effort (both time and energy) in helping activities, and with information technology, its use is considered more flexible, easy to understand, and easy to operate (compatible). The extent to which a person believes that using a technology will improve their job performance is called perceived usefulness. (Oktafiani et al., 2021). Users will be happy if the quality of the system is easy to use. " Perceived ease of use as a perception of how much benefit can be obtained (Rawashdeh et al., 2021). Information system users will feel satisfied if they see the benefits of the system they use. The greater the benefits received by users from a system used, the greater the satisfaction, or the greater the perceived usefulness, the greater the user satisfaction, and the smaller the perceived usefulness, the smaller the user satisfaction (Scholar and Attiq, 2016). The results of this study are similar to the studies of Lidiya et al (2020) Suryani et al (2021) and Kusumo and Rosyad (2023) who said that Perceived ease of use has an effect on satisfaction.

### **The Influence of Service Quality on Community Sustainability Commitment**

The concept of service quality has become a very dominant factor in the success of organizations, both profit and non-profit organizations. Because if customers or consumers feel that the quality of service they receive is good or according to expectations, they will feel satisfied, trust and have a commitment to become loyal customers. Customers who are satisfied, trust and committed to goods/services will easily form their intention to repurchase and tend to purchase goods/services more often, and be more loyal to the goods/services. In the end, a long-term relationship is formed between consumers and producers. The consequences of this relationship are that both parties are required to be consistent with the relationship, namely consumers must pay for various benefits provided by producers of goods/services and marketers strive continuously to provide, create better value benefits from the service. In this case, it is emphasized that commitment is an element of behavior as an effort to maintain and maintain long-term relationships between the two parties so that this relationship is more meaningful. There will be no commitment if one or both parties feel that the relationship is not profitable. In other words, commitment means that there is a valuable relationship that needs to be maintained continuously, where each party is willing to work together to maintain this relationship. The results of this study are similar to the research of Purwanda (2021) and Suryakerta (2020) which found that service quality affects the community's commitment to sustainability.

### **The Influence of Perceived Ease of Use on Community Sustainability Commitment**

Perceived ease of use will affect behavior; the higher a person's opinion about the ease of use of the system, the higher the amount of technology use. (Tahar et al., 2020). One of the dimensions expressed by (Tandon et al., 2016) is flexibility, namely transactions that can be completed without obstacles and at any time without being limited by location or time, so that consumers can easily visit websites based on their preferences in just one use. According to both theories, perceived ease of use is the level of trust where an individual believes that using a system will make a job easier so that ongoing commitment is maintained. The results of this study are similar to the studies of Mandasari and Giantari (2017) Humbani and Wiese (2019) and Carlo et al. (2021) which show that perceived ease of use has an effect on user satisfaction and commitment.

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## The Influence of Community Satisfaction on Community Sustainability Commitment

Satisfaction is a person's attitude in adopting a system, so that later the user will determine the action of reusing the system or abandoning it. According to Brown et al. (2014) attitude is the factor that has the most significant influence on the interest in adopting technology. If the performance of a system or technology exceeds expectations, the impact is that the user feels satisfied (Kotler et al., 2018). The results of this study are similar to the research of Humbani and Wiese (2019) explaining that satisfaction has an effect on sustainable commitment.

## The Influence of Service Quality on Community Sustainability Commitment Through Community Satisfaction

There are factors that influence community satisfaction. According to Lupiyoadi, (2013), one of the factors that must be considered to determine the level of satisfaction is service quality. According to Sutrisno, Edi., and Mariyono, (2016) stated that the factors that influence community satisfaction are service quality and employee performance. (Hildayanti et al. 2018) found that customer (community) satisfaction is influenced by values, service quality and organizational commitment. Service quality is one of the important factors in increasing community satisfaction (Sinaga et al., 2016). Improving the quality of public services is the most important issue because the community demands maximum service quality. Meanwhile, the implementation of public services has not experienced significant changes. The community always demands quality public services, namely easy, cheap and fast services (Toni., 2018). Commitment is a characteristic of the relationship between individuals and work organizations, where individuals have self-confidence in the values and goals of the willingness to use their efforts seriously for the benefit of the work organization and have a strong desire to remain part of the service (Musfar, 2020). The results of this study found that service quality affects the commitment to community sustainability through community satisfaction.

## The Influence of Perceived Ease of Use on Community Sustainability Commitment Through Community Satisfaction

Research by Humbani and Wiese (2019), perceived ease of use has been proven to have a positive effect on satisfaction. According to Lupiyoadi (2001), the smaller the cost in terms of money or time to obtain a product or service, consumers will tend to be satisfied with the product or service. In this study, perceived ease of use where users can very easily pay taxes. This means that J-Mbako is thought to be able to fulfill the elements of customer satisfaction due to the convenience that results in savings on costs and time. The satisfaction that comes from J-Mbako will help users in determining their attitude towards a commitment to sustainable use. User satisfaction that comes from the ease of J-Mbako features is thought to have a more significant impact on the commitment to sustainable use or continuance commitment. The results of this study found that perceived ease of use has an effect on community sustainability commitment through community satisfaction.

## CONCLUSION

The conclusion of this study is the results of data analysis that show (1) the variables of service quality and perceived ease of use directly have a positive effect on satisfaction. (2) the variables of service quality, perceived ease of use, and satisfaction directly have a positive effect on commitment. (3) the variables of service quality and perceived ease of use indirectly have a significant positive effect on ongoing commitment through satisfaction.

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