About this Book

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Research design, data and methodology: *Our model hypothesizes that three key factors determine the intention to use e-samsat platform such as: trust, awareness, ease to use. Data collection methods by distributing questionnaires and interviews.*

Results: *The results of the study provide two findings, firstly, Trust, Ease of Use, Awareness directly or indirectly affects the Intention to Use the East Java e-Samsat service for motor vehicle taxpayers. Thus it is essential to pay attention to these three variables in terms of clarity, reliability, and timeliness as a recommendation to improve the quality of East Java e-Samsat services.*

Conclusions: *The results of this study can be applied and developed in other countries besides Indonesia with the same cultural patterns. Several variables have been measured in previous studies in several Asian continent countries.*

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Strengthening Intention to Use E-Samsat Services for Motor Vehicle Taxpayers in Sidoarjo

STRENGTHENING INTENTION TO USE E-SAMSAT SERVICES

FOR MOTOR VEHICLE TAXPAYERS IN SIDOARJO

Rita Ambarwati; Mudji Astuti; Rohman Dijaya

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Penerbit Pustaka Rumah C1nta

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PREFACE

Praise the presence of Allah SWT for its abundance of grace and grace so that the monograph of STRENGTHENING INTENTION TO USE E-SAMSAT SERVICES FOR MOTOR VEHICLE TAXPAYERS IN SIDOARJO has been completed. This monograph is the result of research on strengthening of motor vehicle tax mandatory in increasing the use of e-samsat on improvement quality of samsat services in sidoarjo. Thank you to all parties who have helped in the completion of this monograph. We realize that there are still deficiencies in this monograph that criticism and suggestions for the improvement of this book are desirable. Hopefully this book can provide benefits for further research and for all those who need it.

Sidoarjo, 07 April 2020

Author.

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STRENGTHENING INTENTION TO USE E-SAMSAT SERVICES FOR MOTOR VEHICLE TAXPAYERS IN SIDOARJO

ABSTRACT

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Keyword: *E-Samsat; Intention to Use; Utilization of technology.*

JEL : H21

CHAPTER I
INTRODUCTION

1.1. Background

Service has several meanings depending on the area of expertise and point of view in defining it, although the development of services is not new to the extent that information and communication technology facilitates the acceleration of the growth of a new facility (Agarwal, Thakur, & Chauhan, 2017). Many companies have moved or are planning to move their conventional services and goods to electronic services. It is crucial to know the characteristics of each automated service and then evaluate the electronic services (Taherdoost, Sahibuddin, & Jalaliyoon, 2014). As a form of providing the best service and seeing the demands of modern society that information and communication technology innovation has influenced the behavior of citizens (Gasova & Stofkova, 2017; Kesa, 2018).

E-Samsat East Java is an East Java Provincial Government service innovation for payment of Motor Vehicle Tax and Mandatory Donations for Road Traffic Accident Funds. This service is for twenty-four hours non-stop and payments using various available banking channels (Lallmahomed, Lallmahomed, & Lallmahomed, 2017). Information technology, which is assisted by Automated Teller Machine, makes taxpayers pay motor vehicle tax easier because the can make the payment faster, easier, anytime, and free of time and place boundaries (Kurfalı, Arifoğlu,

Tokdemir, & Paçin, 2017). Based on table 1.1., it can be seen that the use of e-Samsat East Java services does not pay a significant contribution to the acceptance of locally-generated revenue, only about 0.0 - 0.62%. The lack of introduction of e-Samsat East Java to the public regarding the benefits that cause the community to be less than optimal using this online service. Current conditions where online services are unsatisfactory and do not provide adequate investment returns (Abuduaini, 2014). Efforts to improve e-Samsat services are currently developing cooperation with third parties such as developing retail outlets and the Payment Point Online Banking business. In fact, by seeing the results that have not been maximized, it is necessary to make efforts to improve services (Agarwal et al., 2017). The acceleration of service development in the service industry is very dependent on the development of information technology used. According to (Rajiani & Ismail, 2019; Shah, 2013), the development of information technology, especially the banking industry. The public is interested in information technology systems because of its ease of use, convenience, and cost savings. The quality of this technology system supports factors in e-banking (Daneshgadeh, 2014).

Previous studies analyzed the mediating effect of perceived ease of Use on the relationship between taxation services quality and online tax systems. The study has shown that perceived ease of use has a significant mediating effect on the relationship between tax service quality and the online tax system. This study helps to understand how the online tax system is used effectively by self-employed taxpayers, which

increases tax compliance and revenue generation in Nigeria (Mustapha & Obid, 2015). In research in developing countries, the study investigated the tax compliance habits of self-employed taxpayers in West Malaysia and the impact on enforcement behavior. Such previous studies focus mainly on small and medium-sized businesses and less on relevant research into self-employed people in Malaysia. The regression analysis showed that tax deterrent has a significant connection to self-employed tax compliance conduct. The regression analysis indicates, however, that tax recognition and the cost of tax compliance are marginal for prosecution (Manual & Xin, 2016). The results of the study above indicate that the measurement of intention to use e-government is limited to the technology acceptance model. Whereas this research focuses more on strengthening the intention of taxpayers based on trust, awareness, and ease to use.

Several previous studies have also investigated the trust, awareness, ease to use of intention to use e-government users. Furthermore, in previous studies analyzed about citizens ' desire to use e-governmental platform facilities in the sense of the online tax filing system, using the prism of the IS Performance System in general. In this analysis, the researcher examined qualities such as trust in technology, faith in government, confidence within online governance platforms, and previous experience on public services as significant precedents of a system. The results show that trust in technology, government morale, and previous experience impaired the faith in the e-government websites, which, in effect, had a direct influence on all three dimensions of IS

efficiency (Mustapha & Obid, 2015). Usually, the Philippine taxpayers trust the online system and can generate a positive perception of its utility, satisfaction, and the resulting net benefits in the current system (Chen, Jubilado, Capistrano, & Yen, 2015). The study, then, analyzed the factors which influence the public's willingness to embrace tax filing services online. The results show that the perceived attributes of probability and observability influence the intention of late adopters significantly. However, these attributes did not affect early adopters significantly. The intention to adopt existing users is strongly influenced by social standards and the perceived attributes of relative advantage, compatibility, and complexity (Lu & Nguyen, 2016).

Table 1.1. East Java e-Samsat Users of All Tax Objects in East Java

Year	E-Samsat Jatim	Tax Object in All of East Java	%
2011	195	10.301.013	0,00
2012	8.210	11.529.441	0,07
2013	17.123	12.967.458	0,13
2014	7.928	14.520.566	0,05
2015	16.028	15.806.475	0,10
2016	14.881	17.078.429	0,09
2017	27.014	18.204.338	0,15

2018	57.834	19.375.471	0,298
2019	128.056	20.652.406	0,62

Source: Regional Revenue Agency of East Java Province

For potential adopters, the intention to use the online tax filing system had only a significant impact on social standards. In this study, a comforting and user-friendly design to enhance the system's perception of online tax filing processes would encourage taxpayers to continue or envisage using this electronic government service. In the e-government development, while online tax filing systems become increasingly aware, it's little known why people are prepared to use them. This paper explores why innovation theory, social cognitive theory, and contingency theory have been applied. The results could apply to other services of e-government (Liang & Lu, 2013). All the studies as mentioned earlier analyzed all the variables separately, while this study tested and analyzed all the variables simultaneously on the intention to use e-Samsat in taxpayers. This study uses and measures the influence of the variables of trust, awareness, ease to use on the intention to use variable tax services on the e-Samsat platform.

1.2. Formulation of The Problem

In the formulation of this problem based on the background that has been explained, previously that the use of East Java e-Samsat services has not contributed, this is due

to the lack of recognition and benefits of e-Samsat East Java to the public.

1. What are the factors that include Trust. Awareness, Ease of Use can affect the intention to use East Java e-Samsat services.
2. What are the recommendations for improving the "Intention to Use" e-Samsat East Java services so as to increase the number of users based on system quality, information quality, and the quality of e-Samsat East Java web services.

1.3. Research Objectives

The objectives of this study are:

1. Knowing and analyzing factors that include Trust. Awareness, Ease of Use can affect the intention to use East Java e-Samsat services.
2. Providing recommendations to improve East Java e-Samsat services so as to increase the number of users based on system quality, information quality and e-Samsat East Java web service quality.

1.4. Research Benefits

The benefits of this research are:

1. Practitioners, in order to make recommendations and provide input to the leadership to determine policies and efforts related to improving East Java e-Samsat services;
2. Academic, in order to be able to make a theoretical contribution to science, especially related to information

systems and technology issues in the implementation of e-government in government public services.

CHAPTER II
LITERATURE REVIEW

Trust is the act of acknowledging that something is right or real. Trust is considered as hope and is a promise of a person or group whose accuracy is reliable. The measurement of belief in an e-Government context includes two dimensions: trust in a particular entity, namely the government, and believe in the reliability of technology, namely the internet (Buffat, 2015; Fakhoury & Aubert, 2015). The usefulness of modern information systems in outstanding public service companies is not only to improve efficiency but also to support more effective work processes. Only trust in an organization in information technology will facilitate tasks and work (Buffat, 2015; Das, Singh, & Joseph, 2017). Trust in new information systems technology in evaluating individual performance is needed by management to ensure that new computer-based systems can be used to control the performance of public services. The success of an organization's information system depends on how the system is run (Elbahnasawy, 2014). This information system must make the system easy for its users and the use of technology. The high evaluation value on technology implementation is not only due to inherent system characteristics but instead to the extent to which the system can be trusted. The technology system that can be imagined can meet and according to user needs (Gasova & Stofkova, 2017). Research that uses the Trust variable is Podromos et

al. (2015), which examined the factors that influence citizens' intention to use e-government services. The results show that perceived usefulness is the most important determinant of intention to use e-government services. Other essential factors are seen as trust, internet experience, peer influence, computer self-efficacy, and perceived risk.

H1: Trust has a positive effect on Awareness.

H2: Trust has a positive impact on Ease to Use.

H5: Trust has a positive impact on the Intention to Use.

Awareness is something that someone feels in the form of user awareness about technology in its adoption. Moreover, awareness must be increased in users because it is considered an essential factor in the acceptance of new electronic systems. Three factors are playing a vital role in recognition of the latest systems: awareness of the internet, workers with information technology skills, and understanding of the Internet (Alotaibi, Houghton, & Sandhu, 2016).

In Saudi Arabia, the Mobile government (m-government) is in its infancy. This study aims to explore the potential factors that influence the adoption of m-government services in Saudi Arabia. The analysis shows that factors of trust, the experience of Use, awareness, and security might influence the adoption of m-government services in Saudi Arabia (Alotaibi et al., 2016). Further research shows the factors that influence the use of internet banking services. This study uses ten variables, namely usability, ease of use, control, social influence, compatibility, risk, website features, alliance services, service, and personal awareness, that

influence the use of Internet banking. With the results of compatibility have a significant effect on the use of internet banking, then followed by other variables (Mathiyarasan & Chitra, 2019). There was a study to examines the role of mediation, namely taxpayer awareness about the relationship between tax socialization, tax knowledge, the benefit of tax ID numbers, service quality, and taxpayer compliance. This study uses path analysis, and the results show that taxpayer awareness has full mediation for the interests of tax IDs, tax quality, and taxpayer compliance. Conversely, taxpayer awareness does not have a mediating role in the relationship between tax socialization, tax knowledge, and tax payments (Andreas & Savitri, 2015).

H3: Awareness has a positive effect on the Intention to Use.

H6: Awareness has a positive impact on Ease to Use.

Ease of Use is something in the form of a process or activity that can facilitate. Research that uses the Ease variable is Bojuwon Mustapa et al. (Mustapha & Obid, 2015), who examined the mediating effect of perceived Ease of Use on the relationship between the quality of tax services and the online tax system. With the results that the perception of ease of use has a significant mediating effect between the quality of tax services and the online tax system, and the quality of tax services has a significant positive relationship to the online tax system. This study is to understand the effective use of an online tax system that leads to increased tax compliance and income creation. Perceptions of trust, usability, and ease of use seem to explain many practical methods of the website and discuss the extent to which these factors influence the use

of government websites in biometric elections in Joao Pessoa - a large city in Brazil, (Mota, Bellini, da Silva Souza, & de Jesus Nogueira Oliveira, 2016). On average, perceived usefulness and perceived ease of use have a significant effect. In terms of trust, only the dimension of trust in government has affected all levels of consumption. Positive impact The development of technology in today's circle can make it easier to find information and facilitate work, depending on how we use technology that can benefit us and others. But on the one hand, there are also negative impacts, namely, the current technological developments, especially among teenagers, many who use this technology wrong. The use of technology is only for personal interest in things that are not responsible for what they do (Pitchay Muthu Chelliah, Thurasamy, Alzahrani, Alfarraj, & Alalwan, 2016).

H4: Ease to Use has a positive effect on the Intention to Use.

Intention to Use is the will or desire to do something by taking the benefits. Research by Ngac Long Lu et al. (Lu & Nguyen, 2016b) that the intention to use e-Government services, namely online tax payment, is influenced by six factors, namely performance expectations, business expectations, social influence, information quality, system quality, service quality. The application of technology in an organization's information system should consider the user of the technology system, whether the technology can be utilized by the tasks and capabilities of the user (Carter, Weerakkody, Phillips, & Dwivedi, 2016; Nam, 2014; Wu, Fang, & Li, 2015). The conceptual framework in figure 1 can answer the problem in this study. Furthermore, the results of data

analysis can provide recommendations for improving e-Samsat East Java services, thereby increasing the number of objects based on system quality, information quality, and e-Samsat East Java web service quality.

2.1. East Java Regional Revenue Agency

The Revenue Service of East Java Province was officially established on October 1, 1962, with the passage of the process of transformation due to the authority of the central government so that through Law Number 23 of 2014 where the financial sector is part of supporting elements of government affairs so that the organization turns into a Agency . Based on Government Regulation Number 18 of 2016 then followed up with East Java Province Regulation Number 11 of 2016 concerning Regional Apparatus, starting from January 2017 the East Java Provincial Revenue Service became the Regional Revenue Agency of East Java Province.

2.1.1. Vision and Mission

Its vision is to make East Java more prosperous and moral through Fiscal Independence and Quality Public Services. The mission as follows:

1. Increase Local Revenue (PAD)
2. Improving the Quality of Public Services

The mission support policies are as follows:

1. Regional Revenue Sector

Develop regional income policies that are acceptable to the community, participatory, responsible and sustainable

2. Public Service Sector

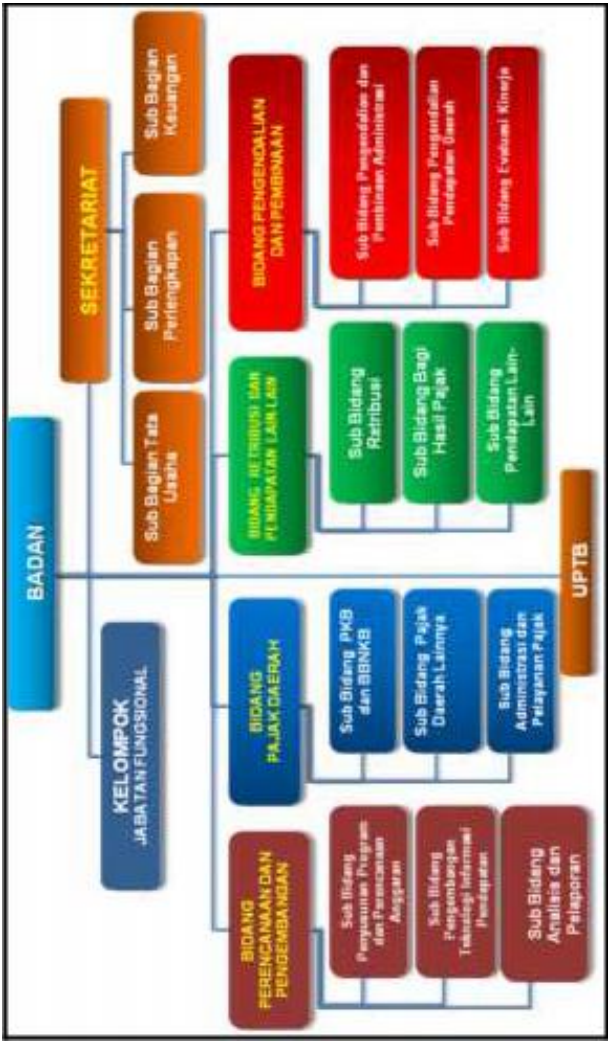
Create professional, transparent and accountable public services based on information technology and develop cooperation networks with other parties.

3. Institutional Field

Realizing potential human resources, high integrity and professional personnel and building a competency-based institutional system

2.1.2. Organizational Structure

Based on the Regional Regulation of the Province of East Java Number 11 Year 2016 Concerning the Formation and Arrangement of the Regional Apparatus, the Regulation of the Governor of East Java Number 67 Year 2016 Regarding the Position, Organizational Structure, Job Description and Function and Work Procedures of the Regional Revenue Board of East Java Province, East Java Governor Regulation Number 100 of 2016 concerning Nomenclature, Organizational Structure, Description of Duties and Functions and Work Procedures of the Technical Implementing Unit of the Revenue Agency of East Java Province.



Source: Regional Revenue Agency

Figure 2.1. Organizational Structure of Regional Revenue Agencies.

In carrying out its duties as a tax collector and in accordance with East Java Governor's Regulation Number 100 Year 2016 Regarding Nomenclature, Organizational Structure, Job Description and Function and Work Procedure and Technical Implementation Unit of the Revenue Agency of East Java Province, has a working area in the Technical Implementing Unit of the Regional Revenue Agency 35 (thirty-five), 46 (forty-six) Samsat Joint Offices spread in 38 (thirty-eight) Regencies / Cities throughout East Java.

2.1.3. Main Tasks and Functions

The Regional Revenue Agency of East Java Province has the task of helping the Governor carry out the supporting functions of government affairs which are the authority of the provincial government in the financial sector. While the function of the Regional Revenue Agency of East Java Province has the following:

1. Preparation of technical policies in the financial sector;
2. Performing technical support tasks in the financial sector;
3. Monitoring, evaluating and reporting the implementation of technical support tasks in the financial sector;
4. Technical development of supporting functions of regional government affairs in the financial sector;
5. Implementing administrative bodies in the financial sector;
6. Implementation of other functions given by the Governor in accordance with their duties and functions.

2.2. E-Samsat East Java

Along with meeting the needs and development of community mobility that continues to increase and with the use of information technology using the internet-based web, in 2011 the East Java Provincial Samsat Advisory Team launched a superior service innovation namely e-Samsat East Java with the motto "Service Without Limitation of Distance, Space and time". This excellent service innovation is the first Samsat service in Indonesia that uses internet-based web and operates 24 hours non-stop. East Java e-Samsat service is an endorsement service for Annual Vehicle Number (STNK) and payment of Motor Vehicle Tax and Road Traffic Accident Funding (SWDKLLJ) through Bank e-channel namely Internet Banking, ATMs, Mobile Banking, Bank Online Payment Points (PPOB) and tellers. Currently the East Java e-Samsat Perception Bank in cooperation with the Government of East Java Province is Bank Mandiri, Bank Rakyat Indonesia, National Bank of Indonesia 46, East Java Regional Development Bank and State Savings Bank. However, the East Java e-Samsat Service in the endorsement of the STNK must go to the nearest Samsat counter, so this causes a work process many times, with the following steps:

1. Taxpayers enter the East Java e-Samsat website (www.esamsat.jatimprov.go.id) to get a pay code.

Figure 2.3. *Web Display e-Samsat East Java*

2. Fill in the form on the front page.

Figure 2.4. *Display of the East Java e-Samsat Menu.*

3. And obtained PKB magnitude data that must be paid

Figure 2.5. Display of e-Samsat East Java Payment Data Menu

4. Enter the banking channel to get proof of payment (Internet Banking, ATM, Mobile Banking, PPOB, Tellers).

5. Then come to the closest Samsat KB that has been selected when accessing the East Java e-Samsat website to validate the STNK. Or you can also get the vehicle registration approval done in an embosser machine installed at the Post Office that has been working together.

2.3. Vehicle Tax

PKB is a type of Provincial Tax that is the responsibility of the Regional Revenue Agency of East Java Province, based on Act Number 28 of 2009 concerning Regional Taxes and Regional Levies, states that the Motorized

Vehicle Tax is a tax on the ownership and / or control of motorized vehicles. Article 3 that PKB Object is ownership and / or control of Motorized Vehicles, whereas in accordance with Article 4 that (1) the subject of PKB is an individual or Agency that owns and / or controls Motorized Vehicles. (2) Mandatory PKB is an individual or entity that has a Motorized Vehicle.

2.4. Structural Equation Modeling (SEM)

Structural Equation Modeling (SEM) is a set of statistical techniques that allow the simultaneous testing of a series of relatively complex relationships. Complex relationships can be established between one or several types of endogenous constructs with one of the exogenous constructs (Hair et al, 1998).

2.4.1. SEM Method

The SEM method has a better analyst ability compared to multiple path analysis and multiple regression because SEM is able to analyze to the deepest level of the variables or models examined (Miftahul, 2014). Wijanto (2007: 34) shows that in general the SEM procedure according to Bollen and Long (1993) contains the following stages:

1. Model specifications. This stage deals with the formation of the initial structural equation model, before estimation is carried out. This initial model was formulated based on a theory or previous research.
2. Identification (identification). This stage deals with the study of the possibility of obtaining unique values for each parameter in the model and the possibility of simultaneous equations having no solution.
3. Estimation (estimation). This stage deals with estimation of the model to produce parameter values by using one

of the available estimation methods. The choice of estimation method used is often determined based on the characteristics of the variables analyzed.

4. Test fit. This stage is related to testing the compatibility of the model with the data. Several Googness Of Fit (GOF) criteria can be used to carry out this step.
5. Respecification (respecification). This stage is related to specifying the model based on the results of the compatibility test of the previous stage.

2.5. Partial Least Squares (PLS)

Partial Least Squares Structural Equation Modeling (PLS-SEM) is an alternative method for structural equation modeling, which is to examine the relationship between latent constructs in linear and non-linear relationships with many indicators (Ghozali, 2016, P.3).

2.5.1. The advantages of PLS-SEM

According to Ghozali, 2016, P.5, PLS-SEM has advantages, namely:

1. Research models with latent variables that have high complexity, using PLS-SEM can test complex relationships and many constructs and many indicators. This study uses four variables namely Trust, Awareness, Ease and Intention to Use, with twenty-one indicators, which will examine the effect of each of these variables to get the dominant factor that influences the Intention to Use variable, so as to increase the use of e-Samsat services in East Java.
2. The data used does not require normal distribution, can handle all measurement scales, can be used on small samples. Samples / respondents were 200 respondents using East Java e-Samsat services spread across Samsat Joint Offices throughout Surabaya.

3. PLS approach with basic design and clear concepts can overcome substantive research problems such as model interaction analysis, hierarchical model analysis, multigroup model analysis and others. This study uses an interactive model, which is to find out the relationship between variables using twenty-one indicators.

2.6. Literature Review

This literature review will explain two previous research topics, namely research on the topic of e-services and about SEM. This literature review is used as material / reference in developing research and writing research books.

2.7. Operational Definition

In this study used the Trust variable then abbreviated (KP), Convenience then abbreviated (KM), Consciousness then abbreviated (KS) as the independent variable and Intention to Use then abbreviated (NM) as the dependent variable. Each variable has several indicators. Trust has 5 indicators, Ease has 7 indicators, Awareness has 4 indicators, Intention to Use has 5 indicators, so that the total indicators used in this study are 21 indicators. In order to avoid differences in understanding, it is necessary to explain the operational definitions of the variables and indicators used in this study as follows:

2.7.1. Trust

According to the Big Indonesian Dictionary, believing means acknowledging or believing that something is true or

real, whereas Trust is an act of trust. Trust is a factor that has been extensively investigated and defined in a variety of different ways. According to Rotter in Podromos (2015), trust is considered as "hope that the promise of a person or group can be relied upon." Belief in the e-Government context is measured through two dimensions: trust in certain entities, namely government, and believe in the reliability that enables technology, namely the internet Thus Trust chosen as a research variable is believed that e-Samsat East Java really exists and is real.

Research that uses the Trust variable are:

1. Research Podromos et al (2015), that examines the factors that influence citizens' intention to use e-Government services. The proposed conceptual framework was empirically tested using the newly developed structured questionnaire. Data samples of 547 Greek citizens and Structural Equation Modeling (SEM) techniques have been used to analyze the data. The results show that perceived usefulness is the most important determinant of intention to use e-Government services. Other important factors are perceived trust, internet experience, peer influence, computer self-efficacy and perceived risk.

2. Research Ooh Kim Lean et al (2009), is an exploratory study on e-government in Malaysia. With liberalization and globalization, the internet has been used as a medium of transactions in almost all aspects of human life. This

study investigates the factors that influence intention to use e-government services among Malaysians. Using cultural factors and the Trust model with five dimensions. The structured questionnaire was used to collect data from 195 respondents but only 150 respondents with full answers participated in the study. The analysis shows that trust, perceived usefulness, perceived relative benefits and perceived image, respectively, have a significant direct positive relationship to intention to use e-government services.

2.7.2. Intention to Use

According to the Big Indonesian Dictionary, intention is the will to do something, while using is to take advantage, so the intention to use is the will / desire to do something by taking the benefits. Research by Ngac Long Lu et. al (2016) that the intention to use e-Government services namely online tax payment is influenced by 6 factors namely performance expectations, business expectations, social influence, information quality, system quality, service quality. Thus the intention to use the East Java e-Samsat service is that the taxpayer intends to perform PKB services by utilizing information technology.

2.7.3. Awareness

According to the Big Indonesian Dictionary Awareness is something that is felt by someone. And according to Al-Hadidi (2010) in Raed Alotaibi et al (2016) asserts that user awareness about technology is a major factor in its adoption. Moreover, Alotaibi, Sandhu, and Houghton

(2014) assert that awareness must be increased in users because it is considered an important factor in the acceptance of new electronic systems. Previous research by (Alomari, Woods, & Sandhu, 2012) found three factors playing an important role in the acceptance of new systems: awareness of the internet, workers with information technology skills and understanding of the Internet. Thus the awareness of taxpayers in using e-Samsat services is the benefits that can be felt and understand the state of services that use information technology.

Research that uses the Awareness variable is:

1. Research Raed Alotaibi et al (2016), In Saudi Arabia, Mobile government (m-government) is in its infancy. This study aims to explore the potential factors that influence the adoption of m-government services in Saudi Arabia to improve implementation in the future. To examine the relationship between external factors and behavioral intentions to use (BIU) in the TAM model, qualitative research was conducted using semi-structured interviews with five experts from Yesser. The analysis shows that factors of trust, experience of use, awareness, and security might influence the adoption of m-government services in Saudi Arabia.
2. Salva Research (2014), about the factors that influence the use of internet banking services by including 10 variables namely usability, ease of use, control, social influence, compatibility, risk, website features, alliance services, service awareness and personal influences use of internet banking. With the results of compatibility have a

significant effect on the use of internet banking, then followed by other variables.

3. Daniel B et al's (2012) research, analyzes the adoption of e-Government services implementation, and proposes that personal beliefs and values have a good contribution to the adoption of e-government.

2.7.4. Convenience

According to the Big Indonesian Dictionary that Ease is something that can simplify. So that taxpayers in using e-Samsat East Java services will get convenience with guided instructions and how to use PKB payment services.

Research that uses the Ease variable are:

1. Research Bojuwon Mustapa et. al (2015), examined the mediating effect of perceived ease of use on the relationship between the quality of tax services and the online tax system. With the results that the perception of ease of use has a significant mediating effect between the quality of tax services and the online tax system, and the quality of tax services has a significant positive relationship to the online tax system. This research is to understand the effective use of an online tax system that leads to increased tax compliance and income creation.
2. Research Flavio et al (2016), Perceptions of trust, usability, and ease of use seem to explain the many effective uses of websites, discussing the extent to which these factors influence the use of government websites based on research with 210 citizens who register biometric elections in Joao Pessoa - a large city in Brazil. On average, perceived usefulness and perceived ease of use have a significant effect. In terms of trust, only the

dimension of trust in government affects all levels of use. Data analysis consists of four steps: initial exploration of the assessment, descriptive statistics from the sample, psychometric assessment of the consistency of the scales, and multivariate data analysis (OLS estimation and quantitative regression models).

CHAPTER III
RESEARCH METHODOLOGY

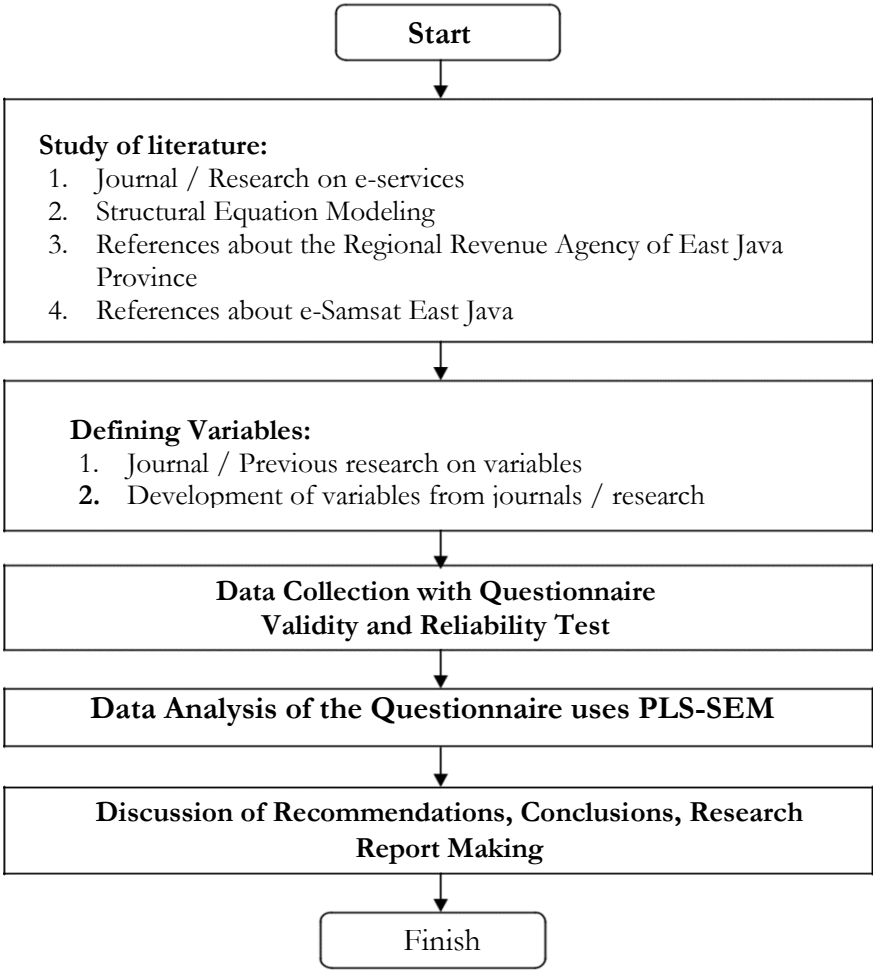


Figure 3.1. Research Flowchart

This research includes several stages, including the theoretical literature study and previous research, problem formulation and research objectives, data collection, both primary and secondary data; testing the research instruments used in research; data processing; interpretation of research results; and recommendations from research results. The initial stages involved a preliminary study of literature and research objectives. Data was collected from samples using questionnaires and direct interviews. The samples are people using the distribution of questionnaires to taxpayers as users of e-Samsat services in the Joint Office of Samsat, East Java. The purpose of distributing questionnaires is to obtain information from respondents on the assessment of variables and indicators used. Furthermore, the results of the data are analyzed, whether it can answer the factors that influence the intention to use e-Samsat services in East Java.

The research location was in the East Java Samsat Joint Office, the reason for choosing the East Java location was because it had the second-largest potential number of motor vehicles in Indonesia. The questionnaire was distributed manually to users of East Java e-Samsat services by standing in front of the counter in the Samsat office. The distribution of questionnaires in front of the East Java e-Samsat payment counter is because the respondents in this study were e-Samsat East Java service users who were exchanging proof of payment at the East Java e-Samsat counter. The population in this study is the e-Samsat East Java

service user who is the taxpayer at the age of 18 - 60 years. The use of job characteristics is to determine the level of quality of user resources because this e-Samsat service uses information and communication technology in the form of the internet and banking channels. Based on these criteria, the sampling method used is probability sampling, and the technique of determining the sample units used in this study is simple random sampling. Research instruments include validity and reliability tests conducted to test whether the instruments used in this study meet the requirements of right measuring instruments or under standard research methods. Instruments are considered good when they meet three main elements, valid or invalid, reliable or unreliable, and practical. For data processing, we use PLS-SEM (Partial Least Square - Structural Equation Modeling) analysis. This study uses four variables, namely trust, awareness, ease to use, and intention to use with 21 indicators. Research models with latent variables with high complexity as in this study can use PLS-SEM. PLS-SEM to examine the relationship and influence of each variable so that it gets a dominant factor that influences the intention variable using e-Samsat services. Besides, PLS-SEM does not require that the data used must be normally distributed, can handle any measurement scale, and can also be used on small samples. A sample of 200 respondents using East Java e-Samsat services. This PLS-SEM approach uses a basic design and a clear concept in order to overcome substantive research problems as in this study. The recommendations in this study are the result of a discussion of the data analysis.

3.1. Conceptual Framework and Research Hypothesis

Developing from several studies on the factors that influence to adopt information technology in e-government, e-payment so that the authors adopt these factors by proposing a model as follows:

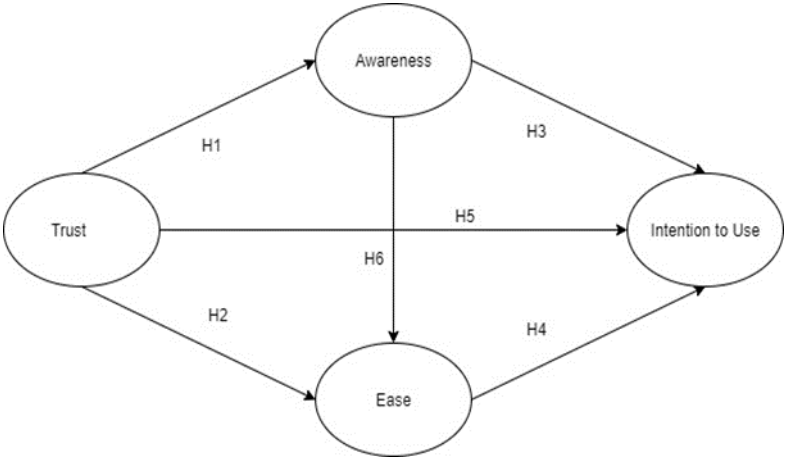


Figure 3.2. Research Concept Framework

The conceptual framework and research hypotheses can be explained as follows:

H0: Does Trust, Awareness, Ease affect Intention to Use.

H1: Trust influences intention to use through awareness (Daniel B, 2012)

H2: Trust influences Intention to Use through Ease (Erne Suzila, 2012)

H3: Awareness influences intention to use (Raed Alotaibi, 2016)

H4: Ease affects the Intention to Use (Flavio, 2016)

H5: Trust influences intention to use (Podromos, 2015)

H6: Awareness influences Ease (Daniel B, 2012)

Research Variables and Indicators

Based on literature review, the authors adopted the variables and indicators used in this study, as follows:

Table 3.1. Research Variables and Indicators.

INDICATOR	**STATEMENT**
	1. VARIABLE EASE TO USE
EA1	Ease of website access
EA2	Ease of use of the website
EA3	ease of understanding of website usage
EA4	ease of understanding the menus on the website
EA5	clarity of the menus on the website
EA6	clarity of the steps to use the website
EA7	the appropriateness of the actions for using the website

	2. VARIABLE TRUST
TR1	Security of tax payments through the website
TR2	Reliability of tax payments through the website
TR3	Confidentiality of taxpayer data
TR4	Privacy of tax payment data
TR5	Website security from viruses/internet crime
	3. VARIABLE AWARENESS
AW1	Awareness of the use of internet networks for e-Samsat East Java
AW2	The accuracy of the information on the number of tax costs listed on the website
AW3	Smooth website to get paid codes
AW4	smooth payment of taxes
	4. VARIABLE INTENTION TO USE
IU1	Knowledge of the usefulness of e-Samsat East Java
IU2	clarity of tax payment procedures

IU3	transparency of the STNK validation process
IU4	ease in validating STNK
IU5	speed in managing STNK registration

Method of Collecting Data

In this study data collection by taking a sample from the population using the distribution of questionnaires to taxpayers at the Joint Office of Samsat in Surabaya. Distribution of questionnaires in two stages namely: (1) Disseminating 30 questionnaires to East Java e-Samsat service users first, then testing the validity and reliability of the questionnaire, (2) The results of validity and reliability tests that the questionnaire is valid and reliable then continued distribution to 170 users of e-Samsat services in East Java. The purpose of distributing questionnaires is to obtain information from respondents on the assessment of variables and indicators used, then the data will be analyzed whether it can answer the factors that influence the use of e-Samsat services in East Java.

The research location was in the Samsat KB in Surabaya, Surabaya was chosen because it has the most potential number of motor vehicles than the entire East Java region.

How to distribute the questionnaire is the questionnaire distributed to users of East Java e-Samsat

services by standing in front of the counter of proof of payment of Motor Vehicle Tax at KB Samsat East Surabaya, North Surabaya, West Surabaya and South Surabaya. Distributing questionnaires in front of the East Java e-Samsat payment counter because the respondents in this study are e-Samsat East Java service users, so it is assumed by the author that the taxpayer who exchanges proof of payment at East Java e-Samsat counter is the e-Samsat East Java service user.

The population in this study are East Java e-Samsat service users in the Samsat KB in Surabaya, namely taxpayers aged 18 - 60 years, due to productive age, male and female sex, then using the characteristics of civil servants / military / police, private employees , Entrepreneurs, Students / Students, Other. The job characteristics used are to determine the quality level of East Java e-Samsat service users because e-Samsat East Java uses information and communication technology in the form of internet and banking channels. After the results of the questionnaire are obtained, data analysis and discussion are carried out.

3.2 Measurement

Tjiptono F (2008) in terms of rating scales, there are broadly 5 types commonly used in customer satisfaction / dissatisfaction research, namely Likert scale, Verbal Scale, SIMALTO Scale, Numeric rating scale, no level scale. The Likert Scale and the Verbal Scale use words to describe each point in the sakala concerned. Measurement data in this study uses a Likert scale to measure attitudes, opinions, and respondent's perception of the object. Likert scale used with

considerations as follows: (1) has many conveniences; (2) have high reliability in sorting subjects based on perception; (3) flexible compared to other techniques; (4) applicative in various situations, which are made from a scale of 1 to 5, if there are answers with low weights then a score of 1 (one) is given and so on so that a high-weighted answer is given a score of 5 (five). Categories of each answer with a criterion as the following

Table 3.2. Criteria for Likert Scale

Statement of Respondents	**Score if Towards Statement Positive**	**Score if Towards Statement Negative**
Very Good / Very Agree	5	1
Good / Agree	4	2
Neutral	3	3
Not Good / Disagree	2	4
Very Bad / Very Bad Disagree	1	5

CHAPTER IV
RESULT AND DISCUSSION

4.1 Research Object

Table 4.1. Respondent Data

No.	Characteristics	Amount	Percentage (%)
1.	Age:		
	18–25	12	6
	26–35	73	36.5
	36–45	83	41.5
	46–60	32	16
2.	Gender:		
	Male	118	59
	Girl	82	41
3.	Profession:		
	PNS / TNI / POLRI	30	15
	Private employees	55	27.5
	entrepreneur	46	23
	Student / Student	6	3
	Others	63	31.5

The questionnaire was distributed to respondents aged 18-25 years as many as 6%, 26-35 years as many as 36.5%, and 46-60 years as many as 16%. However, the majority of respondents are "36 - 45 years old" as many as 41.5% of the total respondents, and this illustrates that the e-Samsat East Java users are late and productive adulthood. Adults can think using information and communication technology that can provide convenience in activities in the digital age. Furthermore, from the results of the distribution of questionnaires, the most respondents were male, as many as 59% compared with 41% female respondents. This fact illustrates that the most dominant interest of East Java e-Samsat users is male. Most men work for their families and have the income to buy motorized vehicles. From the results of the distribution of questionnaires, respondents with civil servant/military/police work were 15%, respondents with private sector employment were 27.5%, respondents with entrepreneurial action were 23%, most respondents were with jobs "Other," i.e., 31.5% respondents. They are filled with "Other" work because it has not been listed on the questionnaire, such as Housewife, Contract Workers, Honorary Workers, and Others. In contrast, the least respondents were students with the work of 3% of the total respondents. Students do not have a job and income to buy a motorized vehicle. Evaluation of the model in PLS-SEM will go through two stages, namely the assessment of the measurement model and the assessment of the structural model. The evaluation of the measurement model was carried out to assess the validity and reliability of the indicators

forming latent constructs. The evaluation of the measurement model shows the significant value of the outer loading with t-statistics > 1.96 (Table 4.2.). It gets through bootstrapping procedures. This causes that the validity of the test and constructs reliability is not needed.

Table 4.2. Outer Loading

	original sample	**sample mean**	**standard deviation**	**t-statistics**	**p values**
ea1 <- ease to use	0,655	0,651	0,101	6,488	0,000
ea2 <- ease to use	0,684	0,686	0,053	12,838	0,000
ea3 <- ease to use	0,611	0,607	0,065	9,404	0,000
ea4 <- ease to use	0,677	0,675	0,048	14,215	0,000
ea5 <- ease to use	0,774	0,774	0,034	22,971	0,000

ea6 <- ease to use	0,797	0,796	0,031	26,014	0,000
ea7 <- ease to use	0,735	0,737	0,039	18,900	0,000
tr1 <- trust	0,823	0,828	0,024	34,650	0,000
tr2 <- trust	0,827	0,830	0,027	30,738	0,000
tr3 <- trust	0,784	0,780	0,047	16,739	0,000
tr4 <- trust	0,795	0,789	0,050	15,976	0,000
tr5 <- trust	0,728	0,718	0,044	16,583	0,000
aw1 <- awareness	0,752	0,754	0,042	17,836	0,000
aw2 <- awareness	0,738	0,735	0,060	12,292	0,000
aw3 <- awareness	0,779	0,779	0,037	21,189	0,000
aw4 <- awareness	0,804	0,802	0,030	26,626	0,000

iu1 <- intention to use	0,672	0,673	0,044	15,305	0,000
iu2 <- intention to use	0,775	0,773	0,033	23,302	0,000
iu3 <- intention to use	0,828	0,829	0,025	33,642	0,000
iu4 <- intention to use	0,814	0,812	0,040	20,262	0,000
iu5 <- intention to use	0,828	0,827	0,033	25,077	0,000

Variable trust uses several measurement indicators, including the security of tax payments through the website, reliability of tax payments through the website, confidentiality of taxpayer data, the confidentiality of tax payment data, and website security from viruses/internet crime. The indicator of realibility tax payments through the website has the most significant outer loading of 0.827, with a t-statistic of 30.738. This indicator reflects the trust of taxpayers in East Java e-Samsat. Furthermore, the website security from viruses/internet crime indicator has the smallest outer loading value of 0.728 with a t-statistic of 16.583. This indicator is less dominant, reflecting the trust of taxpayers in East Java e-Samsat services.

Variable awareness uses several indicators of awareness of the use of internet networks for e-Samsat East Java; the accuracy of the information on the number of tax costs listed on the website; Smooth website to get paid codes; smooth payment of taxes. The stable payment of tax indicator has the most significant outer loading of 0.804 with a t-statistic of 26.626. This indicator is the most dominant reflects the awareness of taxpayers in East Java e-Samsat. Furthermore, the accuracy of the information indicated on the number of tax costs listed on the website has the smallest outer loading value of 0.738 with a t-statistic of 12.292. This indicator is less dominant reflects the awareness of taxpayers in East Java e-Samsat services.

The ease to use variable uses several measurement indicators including ease of website access; Ease of Use of the website; ease of understanding of website usage; ease of

understanding the menus on the website; clarity of the lists on the website; clarity of the steps to use the website; the appropriateness of the actions for using the website. The clarity of the steps to use the website indicator has the most significant outer loading of 0.797, with a t-statistic of 26.014. This indicator is the most dominant reflects the awareness of taxpayers in East Java e-Samsat. Furthermore, the ease of understanding of the website usage indicator has the smallest outer loading value of 0.611 with a t-statistic of 9.404. This less dominant indicator reflects the awareness of taxpayers in East Java e-Samsat services.

The ease to use variable uses several measurement indicators including the security of tax payments through the website; reliability of tax payments through the website; confidentiality of taxpayer data; privacy of tax payment data; and website security from viruses/internet crime. The secrecy of the taxpayer data indicator has the most significant outer loading of 0.828, with a t-statistic of 33.642. This most dominant indicator reflects the awareness of taxpayers in East Java e-Samsat. The next indicator is the security of tax payments through the website; it has the smallest outer loading value of 0.672 with a t-statistic of 15.305. This less dominant indicator reflects the ease to use of taxpayers in East Java e-Samsat services.

Table 4.3. Test of Path Coefficients and P-Value

	Original Sample	Sample Mean	Standard Deviation	T-Statistics	P Values
awareness -> ease to use	0,367	0,362	0,069	5,360	0,000
awareness -> intention to use	0,396	0,387	0,077	5,154	0,000
ease to use -> intention to use	0,335	0,329	0,078	4,300	0,000
trust -> awareness	0,491	0,501	0,062	7,950	0,000
trust -> ease to use	0,381	0,391	0,057	6,699	0,000
trust -> intention to use	0,163	0,174	0,065	2,527	0,012

There is an effect of trust on awareness in a positive and significant way. The result of PLS shows that the path coefficient is 0.491, and the t-statistic is 7.950. The result may imply that the trust has a significant effect directly on the taxpayer awareness, so that the hypothesis is accepted. The result is relevant to the results of the study that examines whether the expected benefits of e-government are known to consumers (citizens and enterprises) in select cities in Zambia. Knowledge is a recognition of the perceived advantages and can influence adoption, as presented in Davis's 1989 model for acceptance of the technology. No major analytical research has yet been undertaken in Zambia, shown by consumer awareness, exploring e-Government penetration. Apart from the traditional factors such as "perceived Ease of Use" and "perceived utility" that influence adopt, Zambian contexts also contain additional factors that influence adoption, such as cultures, costs, trust, and other social dimensions or beliefs, this article contributes to the present debate over e-government in Sub-Saharan Africa (Joseph & Du Plessis, 2015). Although application acceptance is a major source of information systems research, few studies have examined the history and effect of compulsory product adoption. To resolve this void, they created and checked an e-government implementation mandatory citizen acceptance model (Chan et al., 2010). All of the previous researches conclude that trust in institutions will be able to increase awareness of the use of e-government technology.

There is an effect of trust on awareness in a positive and significant way. The result of PLS shows that the path

coefficient is 0.3 81 and t-statistic 6.699 (significant). This result may imply that the trust has a significant effect directly on the taxpayer awareness. Thus, the hypothesis is accepted. The results of this study indicate that taxpayers using e-Samsat have confidence because the website is safe and reliable. Increased taxpayer trust can increase the Ease of Use of East Java e-Samsat services. The other study aims to investigate the history of the implementation of e-Government in a small developing country. A comprehensive concept was introduced, comprising of the unified theory of development embrace and use two, and the implementation approach by e-government. The findings of a 247-person cross-sectional study show that perceptions of success, Ease of Use, and perceived value are favorable for behavioral purposes. Machine self-efficacy demonstrates a clear negative connection to behavioral purpose and aversion to shifting. Our results also indicate that trust is inversely related to change resistance. The functionality and quality of information on the website should be enhanced, with a specific focus on security and secrecy (Lallmahomed et al., 2017).

There is an effect of awareness on the intention of the taxpayer to use East Java e-Samsat in a positive and significant way. The result of PLS shows that the path coefficient is 0.396, and the t-statistic is 5.154. This result may imply that awareness has a significant effect directly on the intention to use East Java e-Samsat. Taxpaying awareness has not reached the expected level. Generally, the public is still cynical and lacks confidence in the existence of charges because they still

feel the same as tribute, burdensome, often trying to make payments, do not understand what the community is and how complicated and complicated tax calculation and reporting. But there are still possible efforts to make so that people are fully aware of paying taxes. When people have awareness, paying taxes will be done voluntarily rather than forced (Kayimbaşioğlu, Oktekin, & Haci, 2016; Mullan, Bradley, & Loane, 2017).

There is an effect of ease to use on the intention to use East Java e-Samsat in a positive and significant way. The result of PLS shows that the path coefficient is 0.335, and the t-statistic is 4.300. This result may imply that ease to use has a significant effect directly on the intention to use East Java e-Samsat. Thus, the hypothesis is accepted. Taxpayers, who often use internet technology, have a high tendency and a firm intention to use the internet (Pitchay Muthu Chelliah et al., 2016). The Ease of Use of East Java e-Samsat services online can increase the intention of taxpayers to use e-Samsat services. The results of this study that taxpayers of East Java e-Samsat users find it easy to use the web and ease in the processes that exist in East Java e-Samsat services.

There is an effect of trust on the intention to use East Java e-Samsat in a positive and significant way. The result of PLS shows that the path coefficient is 0.163, and the t-statistic is 2.527. This result may imply that trust has a significant effect directly on the intention to use East Java e-Samsat, so that the hypothesis is accepted. Trust becomes the basis for taxpayers to use East Java e-Samsat services in their payment transactions. With online crime, East Java e-Samsat services

depend on the trust of taxpayers on a website and internet technology. So the taxpayer must rely on information that is available electronically without being able to check the physical information directly (Carter et al., 2016; Kurfalı et al., 2017; Pitchay Muthu Chelliah et al., 2016). The results of this study indicate that taxpayers, as users of online services, trust e-Samsat East Java because the website provides a sense of security, dependability, the confidentiality of payment data, and guaranteed taxpayer data from irresponsible parties. The quality of e-Samsat increases the intention of taxpayers to use. There is an effect of awareness on ease to use East Java e-Samsat in a positive and significant way. The result of PLS shows that the path coefficients are 0.367 and t-statistics 5.360. This result may imply that awareness has a significant effect directly on e-Samsat East Java's ease of Use, so that the hypothesis is accepted. The results of this study indicate that the East Java e-Samsat taxpayer is aware that East Java e-Samsat services require smooth internet network access. This internet network makes it easy for taxpayers to access websites anywhere and anytime to increase the intention of taxpayers to use this service. If the awareness of taxpayers on e-Samsat East Java services online can be increased, it can directly increase the Ease of Use of taxpayers.

The current condition is the lack of recognition to the public about e-Samsat East Java so that there are not too many service users. The Trust Factor is one of the factors to increase the intention to use East Java e-Samsat services. The quality of the e-Samsat East Java information system can increase taxpayer trust and intention to use e-Samsat services.

The quality of this information system should be able to meet the needs of service users clearly and clearly (Mathiyarasan & Chitra, 2019; Torten, Reaiche, & Boyle, 2018). The next step taken to increase the trust factor is to educate the taxpayers of East Java e-Samsat services or those who are not yet service users using socialization. Technically, in supporting infrastructure and maintaining the quality of the system, private parties have carried out maintenance and improvement of the internet network through cooperation with internet service providers that are already known for sound quality systems (Andreas & Savitri, 2015; Suryanto, Setyohadi, & Faroqi, 2016). The Ease and Awareness Factor is one of the factors to increase the Intention to Use. It can be seen from the easiness factor in running the e-Samsat website; all information about the amount of tax value; the steps for using are listed on the web. The quality of the information system, regular data adjustments and the socialization of the existence of e-Samsat East Java have not been distributed evenly to all levels of society. The quality of service can be improved by increasing the usefulness of the service to shorten the payment process through the e-Samsat East Java web.

4.2. Improvement of East Java e-Samsat Services

Results of research on the analysis of the use of East Java e-Samsat Services on Motorized Vehicle Tax Receipts, that East Java e-Samsat services must be improved. The current condition is the lack of recognition to the public about e-Samsat East Java so that there are not too many service

users. According to the direction of the Head of the East Java Regional Revenue Agency that in 2019 there are 3 targets that must be met, namely:

1. Local Original Revenue Target
2. Target Service Prima / Zero Complain
3. Go International Services e-Samsat East Java

The direction of the Head of the Agency regarding the Go International e-Samsat East Java Service Target, that e-Samsat East Java users are not only in Indonesia, especially East Java, can be increased overseas, to be improved from the quality of the system, information quality, and service quality.

4.2.1 Improvement of System Quality

Trust Factor is one of the factors to increase the intention to use East Java e-Samsat services, which in maintaining the quality of information systems in this case the quality of East Java e-Samsat web systems is inseparable from the trust of service users, and the intention to use services can be seen from the needs of service users can already be fulfilled and can be seen clearly, then the steps taken to increase the trust factor is to educate taxpayers of e-Samsat East Java service users or who have not become service users, by means of ongoing socialization. Technically, in supporting infrastructure to maintain the quality of the system, internal parties have maintained, improved the internet network through cooperation with internet service providers that are already known for good quality systems, namely PT Telkom, Icon Plus, DNet.

The response of East Java e-Samsat service users to the questionnaire distributed that the quality of the East Java e-Samsat web system on the question items Trust is East Java e-Samsat web is safe, reliable, not susceptible to viruses or other internet crimes, thereby increasing trust in the e-system -Samsat East Java.

4.2.2. Information Quality Improvement

The Ease and Awareness Factor is one of the factors to increase the Intention to Use, in maintaining the quality of East Java e-Samsat web information, is influenced by the objectives and adjustments of the needs of East Java e-Samsat service users, it can be seen from the ease factor that the ease is in running the e-Samsat website and all information about the amount and steps to use clearly stated on the web, then the awareness factor that the e-Samsat East Java website in using it must be with the internet network. In maintaining the quality of information, internally has carried out routine data matching and dissemination of the existence of e-Samsat East Java that has not been distributed evenly to all levels of society.

East Java e-Samsat service respondents respond to the questionnaire distributed that there is still a lack of dissemination of information related to the existence of e-Samsat East Java, so that more socialization can be carried out to the public.

4.2.3 Improved Service Quality

Intention Factors Using East Java e-Samsat services is the result of this study, with items of questions about usability, clarity, convenience and speed of service. The quality of service can be improved by increasing the usefulness of the service so that it narrows the steps / process of payment through the e-Samsat East Java web. By adding a payment method and working with the temporary money collection service providers such as OVO, Dompet, i-Pocket, then the validation method can be done by using the QR Code installed on the android / IoS application.

The e-Samsat East Java user responders to the questionnaire distributed for use of cash less payment innovations and unnecessary attestation to the Samsat KB so that the process is efficient, in collaboration with online banking payment points or retail companies.

CHAPTER V
CONCLUSION

This study aims to measure how the influence of variables on the intention to use e-Samsat services. The results of data analysis showed that the variable trust, Ease of Use, and awareness of e-Samsat services have a significant influence in increasing the intention to use taxpayers. In the variable trust, website reliability in the process of tax payment is the dominant indicator that needs to be considered by management decision holders. The clarity indicator of the sequence of stages of the online tax payment process through the website is the dominant indicator that reflects the Ease of Use. In the variable awareness, an indicator of the continuity of tax payments is a dominant indicator of awareness on e-Samsat services. The consistent frequency of tax payment needs to be a concern for decision-makers in the government in improving e-Samsat services. Furthermore, if all indicators of primary interest are more optimized, the intention to use e-Samsat services can be increased.

The government, in this case, the Regional Revenue Agency of East Java Province, can make policies that bind and support government programs on non-cash payments. The government makes innovations by collaborating with third parties related to non-cash payment technology in the form of an online wallet to simplify the banking payment process manually. The government improves services by replacing the manual method for exchanging motorized vehicle tax receipts with barcodes installed on Android / iOS. The limitation of

this study is only in e-Samsat service for motor vehicle taxpayer payments. As a complement to this research, further research can be done on other e-government and measure the performance of e-government implementation. Next, it is necessary to evaluate for improvement of information and communication technology-based services. The results of this study can be implemented or developed in other countries outside of Indonesia that have the same cultural patterns. Several variables have been measured in previous studies in several Asian continent countries. Also, future researchers can add several indicators related to the intention to use e-government services, including control and risks that arise.

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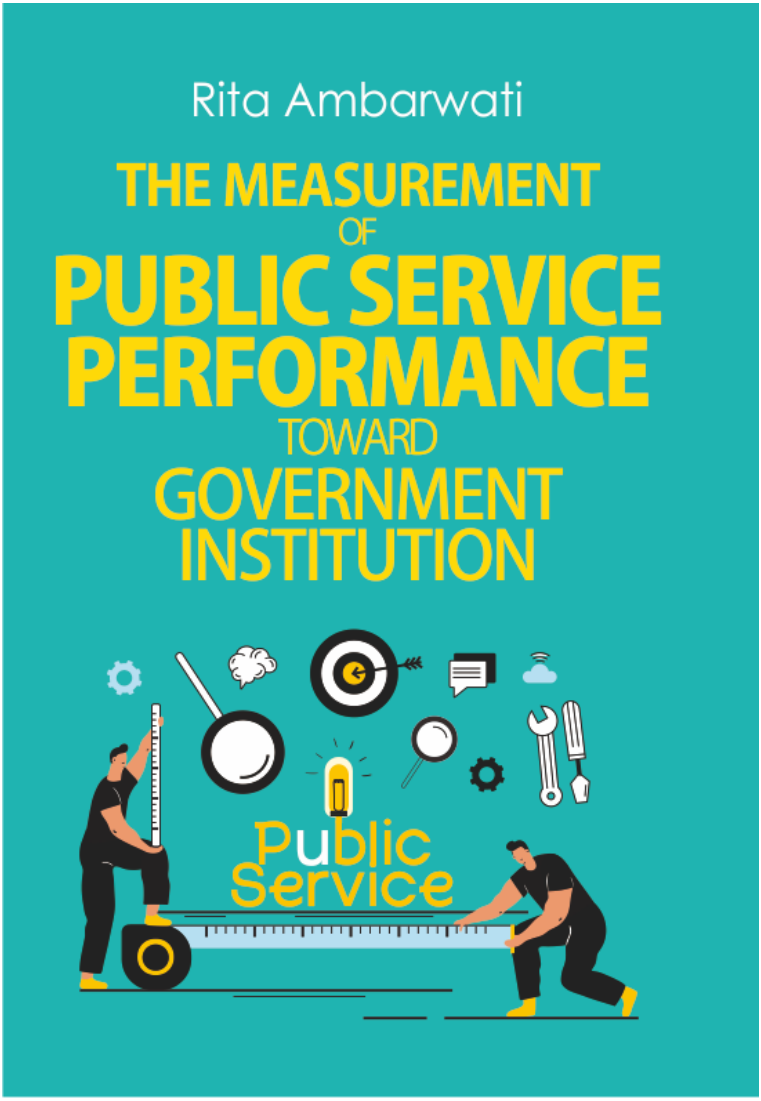
Baca Juga Buku-Buku Kami Lainnya


Rita Ambarwati
MEASUREMENT MODEL FOR COMPETITIVE ADVANTAGE OF PRODUCT


Rita Ambarwati
THE MEASUREMENT
OF
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