

The Effect of Perceived Ease of Use, Perceived Usefulness, and Compatibility on the Intention to Use the Samsat Digital National (SIGNAL) Application in Padang

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Abstract: The purpose of this research is to investigate the intention to use of application named Samsat Digital Nasional (SIGNAL) in Padang. The theory used in this research is the Technology Acceptance Model and Diffusion of Innovation within the variable of perceived ease of use, perceived usefulness, compatibility as independent variables, and intention to use as dependent variables. The population of this study was motor vehicle taxpayers in Padang. The sampling method used was convenience sampling with a total sample are 98 respondents. Data was collected by distributing the questionnaires via social media platforms and printed. The result of this study indicates that the perceived ease of use and compatibility significantly affects the intention to use the SIGNAL application in Padang. Otherwise, the perception of usefulness did not affect the intention to use the SIGNAL application in Padang. Furthermore, this study can be a reference for Samsat Padang and Korlantas Polri to socialize more regarding the use of the SIGNAL application to the vehicle taxpayer in Padang.

Keywords: Technology Acceptance Model, Diffusion of Innovation, Perceived Ease of Use, Perceived Usefulness, Compatibility, Intention to Use, Samsat Digital National Application

1. Introduction

The development of information technology (IT) has led to the creation of e-government, which has had a growing impact on the government's ability to provide services to society. Moving toward e-government has risen to the top of many governments' priority lists. The use of e-government services largely influences the success of the government in providing citizens [1]. Electronic government (e-government) is a type of information system that makes use of the internet and other digital technologies to conduct transactions, provide public services, communicate, coordinate, and manage government organizations [2]. E-government has been defined as the provision of government services using information and communication technologies to improve daily operations, reduce costs, and enhance service quality [3]. It can be concluded that e-government is a government service that provides convenience in the form of applications that can be accessed anywhere and at any time to optimize service processes effectively and efficiently. Organizations invest in information systems for several reasons including pressure to cut costs, pressure to be more productive without increasing costs, and only to improve the quality of services or products. Advanced communication technologies such as the internet and social media have changed how governments communicate with their citizens. Several studies have suggested that innovative modes of communication can increase government transparency and encourage people to participate in government decision-making processes [6].

In parallel to the extensive use of e-government services around the world, e-government applications have become widely used in Indonesia's public organizations with the purpose of providing government services in an electronic environment. E-Samsat is one of the e-government applications in Indonesia for payment of vehicle tax. Samsat Online National (SAMSOLNAS) is an old version of an application called SIGNAL, or Samsat Digital National. SIGNAL is an information system used in Indonesian public institutions to make the payment system for vehicle tax easier. SIGNAL utilizes artificial intelligence technology for facial recognition of application users connected to the Population and Civil Registration Agency. As the new replacement, SIGNAL was created because of the COVID-19 situation, and it helps taxpayers pay their annual vehicle tax through mobile payment, without the need to go to Samsat directly.

Research related to tax payment using applications has an impact on increasing the intention to use the application. Understanding the Technology Acceptance Model (TAM) helps researchers analyze factors of technology acceptance and can help further to take efficient steps and increase user acceptance of technology [4]. Perceived ease of use and perceived usefulness are two variables based on which the adoption of technology by users is predicted based on TAM. In order to analyze the factors that have an impact on intention to use, this research was conducted based on not only TAM but also the Diffusion of Innovation theory popularized by Rogers (1983). Diffusion is the process by which an innovation is communicated through certain channels over time

among the members of a social system [8]. An idea, practice, or object that is perceived as new by an individual or other unit of adoption [8]. There are five characteristics of innovation, which are relative advantage, compatibility, complexity, trialability, and observability.

Perceived ease of use refers to the degree to which the prospective user expects the target system to be free of effort [7]. Ambarwati et al. (2020) did some research on strengthening the intention to use vehicle tax service online in Indonesia. The results indicate that perceived ease of use has significantly affected the intention to use e-Samsat. The same results were found in Sulistyowati et al (2020), Nafawah (2017), and Hussein et al (2010). It showed that the easier the system information is to use, the easier it is to access, the greater the impact it will have on the user's intention to use that system. In the case of the SIGNAL application, the ease of mobile payment combined with the fact that taxpayers do not need to go directly to Samsat will hopefully encourage them to use the application.

Perceived usefulness is defined as the presumption of the user's subjective probability that using a specific application system will increase their job performance within an organizational context [7]. Results that indicate the impact of perceived usefulness has a significant impact on the intention to use were shown by Monica et al (2018), Suki & Ramayah (2010), Hussein et al (2010), and Belanger & Carter (2004). Their research used e-Samsat and e-government as their objects and stated that perceived usefulness has a significant impact on intention to use. The more benefits users get from the SIGNAL application, the more time efficient they will be. This will increase the intention to use the application.

Compatibility is the degree to which an innovation is perceived as being consistent with the existing values, past experiences, and needs of potential adopters [8]. An idea that is not compatible with the prevalent values and norms of a social system will not be adopted as rapidly as an innovation that is compatible [8]. People living in a world full of technologies get more familiar with the use or advantage of those technologies. People need easier access to any payment, less effort to go out. People need a device or tools that help them do their activities. In correlation with the SIGNAL application, the more compatible this application can get to people's lifestyle needs using mobile applications, the more likely they will use the application.

Assisted by the results of this research, Suki & Ramayah (2010), Hussein et al (2010), and Belanger & Carter (2004), their object is e-government and indicates that compatibility has a significant effect on the intention to use. Those researchers used e-Samsat and e-government as their objects, so this research focuses only on SIGNAL or Samsat Digital National in Padang, where this research is taking place, to analyze the factors that determine the impact on the intention to use a similar application based on e-government.

One of the things that attracts users to technology is how simple it is to use. According to studies done by Ambarwati et al (2021), Ambarwati et al (2020), Sulistyowati et al (2020), Nafawah (2017), and Hussein et al (2010), perceived ease of use has a significant impact on the intention to use. Hence, perceived ease of use significantly affects the intention to use. As a result, the hypothesis presented below is proposed.

H1: *Perceived ease of use significantly affects the intention to use the SIGNAL application.*

The productivity and efficacy of a system are related to the perceived usefulness of the system, which stems from usefulness in the work at hand to enhance the performance of the person using the system. According to studies done by Monica et al (2018), Suki & Ramayah (2010), Hussein et al (2010), and Belanger & Carter (2004), perceived usefulness has a significant impact on the intention to use. Hence, perceived usefulness significantly affects the intention to use. As a result, the hypothesis presented below is proposed.

H2: *Perceived usefulness significantly affects the intention to use the SIGNAL application.*

This compatibility defines a harmonious relationship because compatibility shows that existing technologies can aid performance and ease user affairs. According to studies done by Suki & Ramayah (2010), Hussein et al (2010), and Belanger & Carter (2004) compatibility has a significant impact on the intention to use. Hence, compatibility significantly affects the intention to use. As a result, the hypothesis presented below is proposed.

H3: *Compatibility significantly affects the intention to use the SIGNAL application.*

The purpose of this study is to analyze the effect of perceived ease of use, perceived usefulness, and compatibility on the intention to use the SIGNAL application in Padang, Indonesia to pay the vehicle tax. The outcomes of this research will provide a thorough understanding of how levels of perceived ease of use, perceived usefulness, and compatibility affect taxpayers' intention to use the SIGNAL application. In addition to improving management system expertise, it is envisaged that this research would help Samsat Padang utilize SIGNAL application services with more success. In sum, putting it in the context of SIGNAL, we hypothesised that all three beliefs (i.e., perceived ease of use, perceived usefulness, and compatibility) affects the intention to use the SIGNAL application. The research model for this study is shown in Figure 1.

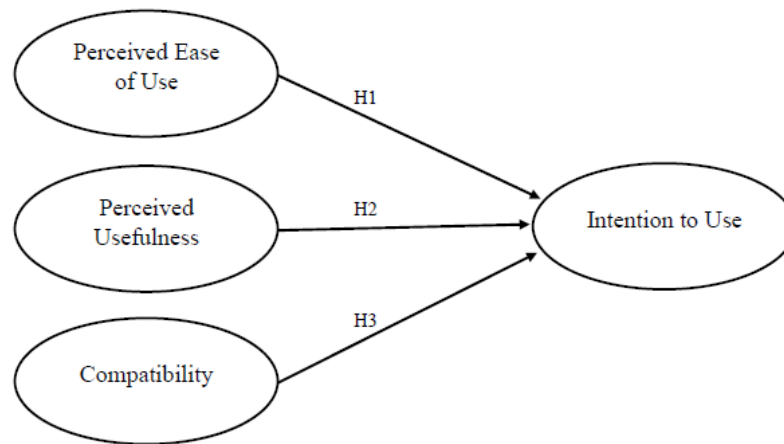


Figure 1. Research Model

2. Methods

This research used a causal associative approach. Causal associative research is research that aims to analyze the causal relationship between variables [5]. A quantitative methodology was used for this study, and the population of this research is vehicle taxpayers in Padang. The sampling technique is convenience sampling. The research data was gathered by a short interview before the respondents filled up the questionnaires that were distributed by Google form via Instagram, WhatsApp, and printed on the spot. The questionnaire used is an attituded test that refers to the Likert scale parameter and consists of five measurement scales, namely 1 (Strongly Disagree), 2 (Disagree), 3 (Neutral), 4 (Agree), and 5 (Strongly Agree). Using the software SPSS v.25, we performed data analysis and hypothesis testing using the Classical Assumption Test and Multiple Linear Regression Analysis. The following is a table of operational definitions of each variable:

Table 1. Operational Definition

Variable	No	Indicator
Perceived Ease of Use A person's perception that shows that information technology is something that does not require great effort for the user [7].	1	The process of registering and adding vehicle data to the SIGNAL application can be learned easily
	2	I can use SIGNAL app easily
	3	I can understand the SIGNAL application easily
Perceived Usefulness A person's beliefs when using information technology will improve their performance [7].	4	The process of paying motor vehicle tax using the SIGNAL application can be done flexibly (there are many choices of banks or payment channels)
	5	Payment of motor vehicle tax with the SIGNAL application does not take long
	6	I feel the SIGNAL application is reliable for the payment of motor vehicle tax
Compatibility The meaning to what extent an innovation is considered consistent with existing values, past experiences, and the needs of potential adopters [8].	7	Using the SIGNAL app fully fits my needs
	8	Using the SIGNAL app as a means of paying motor vehicle tax fits perfectly into my lifestyle
	9	I think using the SIGNAL application is in accordance with the current digital era
Intention to Use	10	Overall, I am satisfied with this SIGNAL app

Variable	No	Indicator
The degree to which a person has formulated conscious plans to perform or not perform some specified future behaviour [7].	11	I want to use the SIGNAL app for the next time
	12	I would recommend this SIGNAL app to friends and relatives

3. Result and Discussion

The survey was distributed to Padang vehicle taxpayers. The surveys were distributed online via social media sites such as WhatsApp and Instagram and also printed of the questionnaires. The following is a summary of the respondents' demographics:

Table 2. Demographics

Option	Item	Frequency	Percentage
Age	17-27 Years	59	60%
	28-38 Years	7	7%
	39-49 Years	13	13%
	50-60 Years	16	16%
	61-71 Years	3	3%
Work	Student	46	47%
	Civil Servants	18	18%
	Private Employees	15	15%
	Self employed	9	9%
	Other	10	10%
Education	High School	45	46%
	Bachelor Degree	40	41%
	Master Degree	10	10%
	Doctoral Degree	3	3%
Mobile Apps User	Mobile banking	74	76%
	e-Commerce (Shopee, Tokopedia, dll)	62	63%
	e-Money (link aja, DANA, dll)	47	48%

From Table 2, it can be seen that the majority of the respondents are aged 17–27 years and students, with a majority having graduated from high school and used mobile banking. The demographic profile shows that the majority of the respondents are mobile application users, with the majority of young age. Millennials-born between 1980 and 2000-are both the century's last generation and its first truly digital one, the understanding of technical advancements and application utilization is quicker in this generation [18].

Table 3. Respondent Knowledge About SIGNAL Application

Items	Options	Frequency	Percentage
Knowing the SIGNAL application	Yes	57	58%
	No	41	42%
	Mass media news	4	7%

Sources of Information about SIGNAL	Information from social media	11	19%
	Friends/family	38	67%
	Other	4	7%
SIGNAL application Users	Yes	15	15%
	No	83	85%
Reasons not to use SIGNAL application	Don't Know Yet	24	29%
	Just Found Out	16	19%
	Unpaid Taxes	9	11%
	Don't Understand Its Use	9	11%
	Pay Directly at Samsat	12	14%

From table 3, it can be seen that out of 98 respondents, more than half of the respondents knew the SIGNAL application, while the others don't. Respondents knew the SIGNAL application from various sources such as from friends or family, mass media news, and others. Out of 98 respondents, only 15 respondents are user of SIGNAL application, while others don't. The reasons for the respondents' not using the SIGNAL application are: do not know the existence of the SIGNAL application; respondents only know the SIGNAL application; respondents have other reasons; respondents prefer to make payments directly at Samsat outlets; respondents do not understand the use of the SIGNAL application; and others have not made tax payments. Respondents were also given the opportunity to provide input and suggestions on the SIGNAL application. Based on the response, majority of respondents stated that the socialization from Samsat and Korlantas Polri related to the use of the SIGNAL application was not comprehensive, so that there were still people who did not know about the existence of this application.

Table 4. Validity and Reliability Test Result

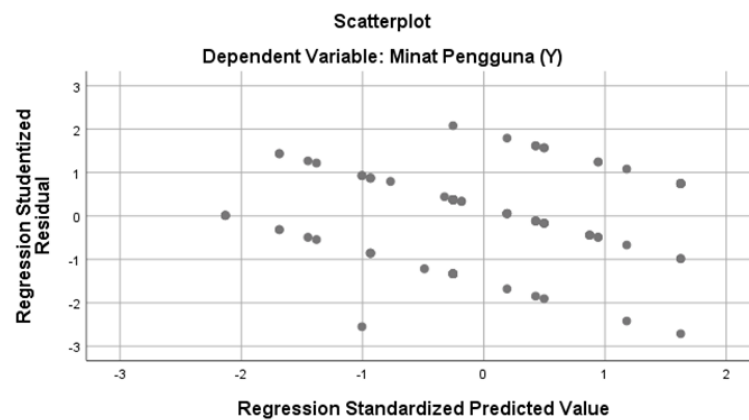
Variable	Item	Validity Test		Reliability Test
		r-Count	r-Table	Cronbach's Alpha
Perceived Ease of Use (X ₁)	X _{1.1}	0,911		0,946
	X _{1.2}	0,916	0,361	
	X _{1.3}	0,953		
Perceived Usefulness (X ₂)	X _{2.1}	0,819		0,918
	X _{2.2}	0,884	0,361	
	X _{2.3}	1,000		
Compatibility (X ₃)	X _{3.1}	0,937		0,929
	X _{3.2}	0,967	0,361	
	X _{3.3}	0,816		
Intention to Use (Y)	Y ₁	0,815		0,879
	Y ₂	0,874	0,361	
	Y ₃	0,851		

Based on Table 4, in the validity test (2-tailed), all indicators are valid (r-Count > 0,361). Then, a reliability test proves the accuracy or consistency instruments in measuring constructs. The reliability test is done with Cronbach's alpha value of more than 0,70. According to Table 4, all indicators are reliable. Hence, the indicators can be used in the research.

Table 5. Multicollinearity Test Result

	PEOU (X₁)	PU (X₂)	Compatibility (X₃)
Tolerance	0,651	0.626	0.750
VIF	1.535	1.596	1.334

From Table 5, it can be seen that the calculation of the tolerance value for each variable is greater than 0.1 and the variance inflation factor (VIF) value is less than 10, so it can be concluded that there is no correlation problem between the independent variables in this study. After being done with the multicollinearity test, it was continued with the heteroscedasticity test. The result of data processing for the heteroscedasticity test can be seen from Figure 2.

**Figure 2.** Scatterplot Graph

From the Scatterplot Graph, it can be seen that the dots are spread randomly and are spread both above and below the number of 0 on the Y axis. Based on the graph, it can be concluded that there is no heteroscedasticity in the regression model.

Table 6. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	0.631	0.482		1.309	0.194
PEOU (X ₁)	0.315	0.113	0.290	2.794	0.006
PU (X ₂)	0.187	0.128	0.154	1.460	0.148
Compatibility (X ₃)	0.286	0.099	0.279	2.885	0.005

The results were analyzed using multiple linear regression analysis. The purpose of a regression analysis is to relate a dependent variables to a set of independent variables [19]. Based on table 6, the following is the regression equation in this study.

$$Y = 0,631 + 0,351 X_1 + 0,187 X_2 + 0,286 X_3 + e \quad (1)$$

From the equations, it can be seen that:

- The value of the positive constant (0.631) means that the average contribution of other variables outside the research model has a positive impact on the interest in use.
- The value of the regression coefficient on each variable in the study is positive. The statement means that the perceived ease of use, perceived usefulness, and compatibility affect the intention to use.

Table 7. Summary of t Test Results

Hypothesis	Beta	Significance	Conclusion	
H ₁ : X ₁ => Y	0.351	0.006	Significant	H1 supported
H ₂ : X ₂ => Y	0.187	0.148	Not Significant	H2 not supported
H ₃ : X ₃ => Y	0.286	0.005	Significant	H3 supported

Based on the results of the t test in the table 7, it can be seen that:

- Variable X₁ has a coefficient value of 0.351, and a significance value of 0.006 < 0.05. It can be concluded that H₁ is supported, which means that perceived ease of use (X₁) has a significant effect on intention to use (Y).
- Variable X₂ has a coefficient value of 0.187, and a significance value of 0.148 > 0.05. It can be concluded that H₂ is not supported, which means that perceived usefulness (X₂) has an effect to intention to use (Y), but not significant.
- Variable X₃ has a coefficient value of 0.286, and a significance value of 0.005 < 0.05. It can be concluded that H₃ is supported, which means that compatibility (X₃) has a significant effect on intention to use (Y).

Table 8. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square
1	0.386	0.343	0.322

From Table 8, it is known that the R Square number is 0.343. The figure states that 34% of intention to use (Y) is influenced by perceived ease of use (X_1), perceived usefulness (X_2), and compatibility (X_3), while the other 66% are determined by other variables not described in this study. This means that there are still many factors that influence the intention to use the SIGNAL application that are not included in the research, such as trust, awareness, level of socialization, attitude, perceived risk, social influence, and subjective norms.

Effect of Perceived Ease of Use on Intention to Use

The results of this study supported H_1 , there is a significant influence on the variable perceived ease of use on the intention to use the SIGNAL application in the City of Padang. This is shown from the calculation results of the t test with a coefficient value of 0.315 and a sig value of $0.006 < 0.05$.

Acceptance of H_1 indicates that the ease experienced by users when using the SIGNAL application will affect their interest in using the SIGNAL application. If users or potential users find that the SIGNAL application can be used easily, an interest in using the SIGNAL application will appear when they want to pay motor vehicle tax. Research conducted by Monica et al (2018) states that the user convenience variable has a significant influence on taxpayer compliance. This statement is in line with the results of research conducted by Ambarwati et al (2020), Ambarwati et al (2021), Utami and Kurniawan (2020), and Nurhamidah et al (2018).

Based on field data, the high influence of statements according to respondents is the process of registering and adding vehicle data to the SIGNAL application, which is easy to learn easily (84%), while the lowest is being able to use the SIGNAL application easily (80%), and being able to understand the SIGNAL application easily (83%). Based on field data, it was also found that 24 of the respondents felt incomprehension regarding the use of the SIGNAL application, which caused respondents not to use this application.

Davis (1989) explained that perceived ease of use is defined as the degree to which a person believes that the use of information technology is easy and does not require great effort from the wearer. Based on Davis's statement (1989), when viewed from the results of this study, there were 24 respondents who did not feel understood in using the SIGNAL application. This is because the socialization related to the SIGNAL application in Padang City carried out by the management, namely Samsat and Korlantas Polri, is still not intensified. It would be better if Samsat and Korlantas Polri synergize more in socializing related to the SIGNAL application in Padang City.

Effect of Perceived Usefulness on Intention to Use

The results of this study is not supported H_2 , there is a significant influence on the perceived usefulness on the intention to use the SIGNAL application in the City of Padang. This is shown from the calculation results of the Test T with a coefficient value of 0.187 and a sig value of $0.148 > 0.05$.

The rejection of this H_2 indicates that the benefits obtained are not always accompanied by the intention to use the SIGNAL application. This is because, based on the results of field data, there are 12 respondents who prefer to use the drive-thru facility or pay vehicle tax directly to Samsat, 24 respondents who do not know about the SIGNAL application, and 16 respondents who are new to this application. Based on field data, there are 3 statements that measure the variable perceived usefulness. A high statement, according to respondents, is that respondents feel that the SIGNAL application is reliable for motor vehicle tax payments (84%), the payment process on the SIGNAL application is flexible (83%), and payments on the SIGNAL application do not take a long time (82%).

Based on the TAM theory popularized by Davis (1989), which indicates that the perceived usefulness has to do with the belief of the individual that the use of certain information technologies will improve performance rather than the individual himself. According to the results of this study, the benefits felt by individuals with the creation of the SIGNAL application can not determine the interest in using the application. It would be better for the SIGNAL application managers in this case, Samsat and Korlantas Polri, to synergize again to increase socialization related to the use of the SIGNAL application to facilitate the process of paying motor vehicle tax. This socialization increase is carried out so that the people of Padang City can directly feel the benefits of the SIGNAL application.

Effect of Compatibility on Intention to Use

The results of this study supported H_3 , there is a significant influence on the compatibility variable on the intention to use SIGNAL applications in the city of Padang. This is shown from the calculation results of the Test T with a coefficient value of 0.286 and a sig value of $0.005 < 0.05$.

The acceptance of this H₃ indicates that the compatibility experienced by users when using the SIGNAL application will affect their intention to use the SIGNAL application. A technological innovation is said to be compatible if the innovation can provide meaningful meaning for potential users. In another sense, in this study, the SIGNAL application must be able to provide fulfillment of the needs of users and potential users in making vehicle tax payments. The results of this study are in line with research conducted by Suki et al (2010), Belanger et al (2004), and Husein et al (2010).

Based on field data, in this case, the questionnaire that has been filled out by respondents, there are three statements that measure compatibility variables. The highest influence of the statement according to respondents was the use of the SIGNAL application. According to the current digital era (87%), SIGNAL application matched the respondent's lifestyle (78%), and the needs of respondents (78%).

Rogers (1983) stated that compatibility will occur if a technological innovation can provide convenience and help user performance so as to create a harmonious relationship. According to the results of this study, respondents will only use the SIGNAL application if it suits the needs and lifestyles of users and potential users, so to attract interest in using the SIGNAL application, users must feel that this application is in accordance with their needs, according to the lifestyle owned by users.

4. Conclusions

The annual motor vehicle tax payment application, or SIGNAL, was launched specifically to help people who already own a motor vehicle carry out their obligations in making motor vehicle tax payments. The innovation carried out by the Korlantas Polri must certainly attract public interest in using the application. By providing ease of use, perceived benefits, and compatibility with the needs of users and potential users, it can determine interest in using the SIGNAL application.

The results of this study showed that the perceived ease of use and compatibility had a partial significant influence on the intention to use, while the perceived usefulness did not have a partial significant influence on the intention to use. Overall, the level of intention to use the SIGNAL application is at 3.89, which indicates that the respondent agrees and is interested in the use of the SIGNAL application. Then the results of the coefficient of determination analysis found that the three independent variables had an influence of 34% on the dependent variables, while the other 66% percent were influenced by variables outside of this study.

This research has implications for Samsat of Padang and Korlantas Polri. In order to increase the intention to use motor vehicle tax payments through the SIGNAL application, counseling and socialization related to the SIGNAL application should be more intensively carried out by the Padang City Samsat and Korlantas Polri. This research has limitations in that data is collected by distributing the questionnaires, thus allowing bias to occur due to differences in the seriousness of respondents when filling out the questionnaire.

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