THE ANALYSIS OF THE INFLUENCE OF SYSTEM QUALITY, INFORMATION QUALITY, AND USE ON NET BENEFIT WITH USER SATISFACTION ON E-FILING SYSTEM AS INTERVENING VARIABLE

A THESIS

Presented as Partial Fulfillment of the Requirements to Obtain the Bachelor Degree in Accounting Department

Written By:

DHIO TIARA ALFIONI

Student Number : 15312119

INTERNATIONAL PROGRAM

FACULTY OF ECONOMICS

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2019

THE ANALYSIS OF THE INFLUENCE OF SYSTEM QUALITY, INFORMATION QUALITY, AND USE ON NET BENEFIT WITH USER SATISFACTION ON E-FILING SYSTEM AS INTERVENING VARIABLE

A THESIS

Presented as Partial Fulfillment of the Requirements to Obtain the Bachelor Degree in Accounting Department

Written By:

DHIO TIARA ALFIONI

Student Number : 15312119

INTERNATIONAL PROGRAM

FACULTY OF ECONOMICS

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2019

THE ANALYSIS OF THE INFLUENCE OF SYSTEM QUALITY, INFORMATION QUALITY, AND USE ON NET BENEFIT WITH USER SATISFACTION ON E-FILING SYSTEM AS INTERVENING VARIABLE

A THESIS

Presented as Partial Fulfillment of the Requirements to Obtain the Bachelor Degree in Accounting Department

Written By:

DHIO TIARA ALFIONI

Student Number: 15312119

INTERNATIONAL PROGRAM

FACULTY OF ECONOMICS

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2019

THE ANALYSIS OF THE INFLUENCE OF SYSTEM QUALITY, INFORMATION QUALITY, AND USE ON NET BENEFIT WITH USER SATISFACTION ON E-FILING SYSTEM AS INTERVENING VARIABLE

Written By:

DHIO TIARA ALFIONI

Student Number: 15312063

Defended before the Board of Examiners

On July 24th 2019, and Declare Acceptable

Board of Examiners:

Examiner I

Yuni Nustini, Dra., MAFIS, Ak., CA, Ph.D

Examiner II

Rifqi Muhammad, S.E., M.Sc., Ph.D

Yogyakarta, July 24th 2019

International Program

Faculty of Economics

Universitas Islam Indonesia

Dean,

Jaka Sriyana, Dr., S.E., M.Si.

DECLARATION OF AUTHENTICITY

Hereby I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor I have presented someone else's words, ideas or expectations without any acknowledgements. All quotations are cited and listed in references of the thesis. If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, July 2th, 2019

Dhio Tiara Alfioni

THE ANALYSIS OF THE INFLUENCE OF SYSTEM QUALITY, INFORMATION QUALITY, AND USE ON NET BENEFIT WITH USER SATISFACTION ON E-FILING SYSTEM AS INTERVENING VARIABLE

Written By:

DHIO TIARA ALFIONI

Student Number: 15312119

Approved by:

Content Advisor,

Yuni Nustini, Dra., MAFIS, Ak., CA, Ph.D July 2th, 2019

Language Advisor,

Willy Prasetya, S.Pd., MA July 2th, 2019

ACKNOWLEDGEMENT

Assalamu'alaikum Warrahmatullahi Wabarakatuh

All perfect praises and the biggest gratitude belong to Allah SWT, the Lord and the Creator of every single thing in this universe for His blessings. In addition, prayers and greetings to Prophet Muhammad SAW and his companions should be always recited. *Alhamdulillahi rabbil 'alamin*, the thesis which entitled **"The Analysis of the Influence of System Quality, Inforation Quality, and Use on Net Benefit with User Satisfaction on E-Filing System as Intervening Variable"** as a partial requirement to obtain the bachelor degree in International Program, Department of Accounting, Faculty of Economics, Universitas Islam Indonesia is finally finished.

I realized that this study would not successfully finish without any supports and love from people around me, which they had helped me both morally and spiritually. For this reason, I would like to address my appreciation and regards to:

1. Allah *Subhannahu Wa Ta'aala* who has given me blessing, mercy, and permission to finish this thesis.
2. My lovely family, the most precious treasure in my life. My dearest parents, Mom, Zoniarti, S.E., M.M. and Dad, Alfian, S.Kom. who always sacriface and give me their everything, who have been supported me through ups and

downs, motivate me, then, of course love me and always put my name in their every pray without I ask before. My siblings, Habib Thariq Alfath and Alya Zahra Vanisa who care, support me all the time. Thank you for everything my greatest family that I could not even possible mention the kindness one by one. I really bless and glad to have you all. I love you.

3. Mommy Yuni Nustini, Dra., MAFIS, Ak., CA, Ph.D. as my thesis advisore who always patient to me because my thesis process is not always good. Thank you Mommy for sparing your time to give me advices, lessons, guidance, and support as I could finish my thesis on time.
4. Willy Prasetya, S.Pd., MA. as my language advisor who correct and make this thesis written well. Thank you for you assistance.
5. Abdul Manaf Family, Mamak Lasmaini, Ibuk Harti, Paman Ujang, Paman Hadri Kusuma, Umi Darwa, Mama Emi, Bucik Atut, Pakcik Nan, and all my cousins that I could not list it one by one. Thankyou my big family for your support and pray.
6. My specially cousin, Riza Noplaily, S.Kom., S.H., M.H., and her husband Leo Agustian, S.T., M.T. This thesis could not be easy without your help and support. Thank you Kak Ica and Kak Leo.
7. My lovely ex-crush's Mom, Isna Helda and Dad, Suprayitno as my second parents who always give me their everything. Thank you Ibu and Ayah for always supporting, helping me, and your uncondicatinally love for specifically.

8. My precious-half soul, Amalina Khairina Hanun who always by my side, support, accompany, and sparing the time when I need.
9. My crazy-love-hate bestfriend, Varell Hudzaifah, Azka Apta Aprizal, and Fachrul Rozi Elba Ansofa who treat me as a Princess, and showed me how to keep alive when the universe scrambles. We may see only on Holiday, but your presence means a lot for me. Thank you my lovely security for being my best sounding board.
10. Rosiana as my Senior High School bestfriend. Thank you Rosi for always accompany and help me in Bengkulu, notably when I found my data.
11. All the lecturers and staff in International Program, Faculty of Economics, Universitas Islam Indonesia who give me your hospitally, kindness, and guidance.
12. All my classmate Accounting International Program, especially Amalina, Ipoy, Anyar, Ayun, Sarah, Salsa, Bisma, Rendy, Ary, Yodi, Dwipa and Bagas (as my Comprehensive Exam buddy as well). thank you for having me in your university life. I know that we have many love-hate feeling in the past four years, but it makes my university life has beautiful rainbow. See you on top!
13. All parties whom I could not mention on by one for every motivation and suppport.

We ask Allah SWT to grant us sincerity and accept out work and to enable us to perform all that pleases Him.

Wassalamu'alaikum Warrahmatullahi Wabarakatuh.

Yogyakarta, July 2th, 2019

Dhio Tiara Alfioni

TABLE OF CONTENT

LIST OF TABLE

LIST OF FIGURE

LIST OF APPENDICES

ABSTRACT

E-filing is a service of conveying of the tax return (SPT) electronically both for Private Persons (OP) or the body with various types of taxes; Income tax (PPh) and value added tax (VAT) to the Directorate General of Taxes (DGT) using the internet network through the ASP (Application Service Provider). The purpose of this study is to examine the influence of system quality, information quality, and use on net benefit with the user satisfaction as intervening of the influence of system quality, information quality, and use on net benefit of e-filing. The study object is e-filing system. The data is collected by 160 questionnaires and analyzed by SmartPLS version 3. The result shows that system quality, information quality, and use significantly positive on user satisfaction. At sum up, system quality, informaton quality, and use can satisfy the users and gain the net net benefit.

Keywords: system quality, information quality, use, user satisfaction, net benefit, e-filing

ABSTRAK

E-filing merupakan sebuah cara penyampaian Surat Pemberitahuan (SPT) secara elektronik baik untuk Orang Pribadi (OP) atau Badan dengan berbagai jenis pajak; Pajak penghasilan (PPh) dan Pajak Pertambahan Nilai (PPN) kepada Direktorat Jenderal Pajak (DJP) menggunakan jaringan internet melalui ASP (penyedia layanan aplikasi). Tujuan penelitian ini untuk menguji pengaruh kualitas sistem, kualitas informasi dan kegunaan terhadap manfaat bersis dengan kepuasaan pengguna sebagai mediasi pengaruh kualitas sistem, kualitas informasi, dan kegunaan terhadap manfaat bersis sistem e-filing. Objek dari penelitian ini diperoleh dengan 160 kuesioner dan dianisis dengan SmartPLS versi 3. Hasil dari penelitian menunjukkan bahwa kualitas sistem, kualitas informasi, dan kegunaan berpegaruh positif terhadap kepuasaan pengguna . dapat disimpulkan bahwa kualitas sistem, kualitas informasi, dan kegunaan dapat memuaskan karyawan dan meningkatkan manfaat bersih.

Kata Kunci: kualitas sistem, kualitas informasi, kegunaan, kepuasan pengguna, manfaat bersih, e-filing

CHAPTER I

INTRODUCTION

1.1. Study Background

Tax is a tool to increase the state revenue which is a symbol of society welfare. On the other hand, tax is an obligation in the form of a transfer of income from the citizens (Taxpayers) to the State based on laws that imposed and used for the benefit of the State, Simanjuntak and Mukhlis (2012). Taxes have function and an important role towards the welfare of the State and society. The tax has budgeter function that put money into the State Treasury, with the aim to finance expenditures-spending countries, and *regularend* function that tax is used as a tool to organize the community either in the economic, social, or political with a specific objective. Tax is the biggest revenue state's source. Tax revenue comes from dues paid by the people as a consequence of the enactment of the legislation (*Undang-Undang)*. Taxpayers do not get rewarded directly from dues paid, so that Taxpayers are reluctant to pay taxes, even though the tax was aimed at improving the welfare of the community in the form of an increase or improvement of public facilities.

Directorate of General Taxes (DGT) improves the system quality and information quality through the *intensification* dan *extensification* in order to optimize the state's revenue of the taxation, (Widyadinata and Toly, 2014) . Good information will make the process of the system become faster, more efficient, and more productive human resources.

From the point of view of the user, the quality can be achieved when user expectations are completed on the products or services are given. Au and Cheng (2012) stated that to ensure the end users are able and willing to use advanced information system is crucial for the organization because it can increase efficiency and user satisfaction. The success of a system of information measured based on its ability to fill the needs of the company in solving the problem and the level of satisfaction of usage. According to the DeLone and McLean (1992), the measurement of the success of information system are divided into six important elements namely, system quality, information quality, use, user satisfaction, individual impact and organization impact. In the year 2003, Delone and Mclean developed the theory about the success of information systems by adding the service quality and combine the impact individual and organizational impact become net benefit.

Directorate General of Taxes (DGT) needed a lot of paper and time to do reporting the tax. Nevertheless, to ease, speed, and accuracy in the taxation process requires a technology that supports DGT performance. Thus, information system and technology are utilized to facilitate the process. Through the information system and technology, DGT can fulfill the aspirations of Taxpayers by facilitating the procedures for Annual Tax Return and Periodic Tax Return.

Therefore, the use of information technology in the submission of Tax return (SPT) through e-filing is a form of tax administration modernization. E-filing is a service of conveying of the tax return (SPT) electronically both for Private Taxpayer (OP) or the body with various types of taxes; Income tax (PPh)

and value added tax (VAT) to the Directorate General of Taxes (DGT) using the internet network through the ASP (Application Service Provider). E-filing has high potential in Indonesia because based on the surveys that were conducted by Internet World Stat in June 2017, Indonesia entered into th three countries with the biggest internet users in Asia.

Based on the provisions contained in the regulation of the Minister of Finance (PMK) number 9/PMK. 03/2018 about tax return (SPT) published on January 26, 2018 which is a change of the regulation of the Minister of finance Number 243/PMK. 03/2014 asserts that the taxpayers should report the tax via online (e-filing). This regulation aims at modernizing and simplifying the administration of managing tax return in favor of ease of trying. According to Sadjiarto and Lie (2013), e-filing will help cut the costs and time for the Taxpayer to report the tax return to the tax office correctly and on time. The main objective of e-filing is to improve services to the public by facilitating tax return electronically via internet to the Taxpayer. E-filing eases the taxpayers to report tax because taxpayers are not required to go to Tax Office or post office in accordance with the law (UU).

Many previous study have been conducted research to examine some factors that influence to net benefit. Some of the results have shown several factors that affect the net benefit, such as system quality, information quality, use, intention to use, use, and user satisfaction. that some factors can be affects net benefit on e-filing system. Thus, this research will focus on the variable system

quality, information quality, and use as independent variables, user satisfaction as the intervening variable, and net benefit as dependent variable.

The research needs people who were already using the e-filing system. Based on the regulation, the use of e-filing is already compulsory for the society is no longer an option but an obligation. Furthermore, the researcher needs to know the net benefits by the taxpayer from using the e-filing system in the form of various elements. The sample of this study is the taxpayers who are registered in KPP Bengkulu City. The object of the research is on the E-Filing System. This study examines the system quality, information quality, and use on net benefit with the user satisfaction.

1.2. Problem Formulations

Based on the explanation in the study background that has been explained before, then the problem can be formulated as follow:

1. Does System Quality influence the user satisfaction of the E-filing System?
2. Does Information Quality influence the user satisfaction of the E-filing System?
3. Does Use influence the User Satisfaction of the E-filing System?
4. Does User Satisfaction influence the Net Benefit of the E-filing System?

1.3. Research Objectives

Based on the problem formulation that has been stated above, hence the objectives which would like to be achieved:

1. To analyze and to examine the influence of System Quality in using the E-filing System on User Satisfaction.
2. To analyze and to examine the influence of Information System in using the E-filing System on User Satisfaction.
3. To analyze and to examine the influence of Use in using the E-filing System on User Satisfaction.
4. To analyze and to examine the influence of User Satisfaction in using the E-filing System on Net Benefit.

1.4. Research Contribution

The results of this study are expected to provide the following contributions:

1. *Contributon to Practioner*
   - Expected for the Directorate General of Taxes or Tax Office in Bengkulu, this study results can provide input to the practioner to give an idea of taxation so as to optimize improvement toward system quality, and information quality in the application of the E-filing System.
   - Expected for the reader, this study results can provide benefits and insights about the system quality and the information quality of E-Filing.
2. *Theorist Contribution*
   - The study is expected to gain the insight and understanding about user satisfaction on system quality and information quality in using E-filing system

- The study is expected to be useful as a reference if anyone is interested to do similar research on net benefit on e-filing system.

1.5. Systematic of Writing

In preparing this research, the systematic of writing that used by researcher as follow:

Chapter I: INTRODUCTION

This chapter describes the study background, problem formulation, research objectives, research contribution, and systematic of writing.

Chapter II: REVIEW AND RELATED LITERATURE

This chapter illustrates basic theory of this research which consist of previous study, hypothesis formulation, and research model.

Chapter III: RESEARCH METHOD

This chapter presents the type of research, population and sample, research variable and measurement, and data analysis technique.

Chapter IV: RESULT AND DISCUSSION

This chapter contains the explanation about the result of research and discussion regarding research analysis.

Chapter V: CONCLUSION AND RECCOMENDATION

This chapter describes the conclusions regarding the research. This chapter also contains of reccomendations for future research.

CHAPTER II

REVIEW AND RELATED LITERATURE

2.1. Information System

System is groups or set of two or more components that are related each other or any subsystem which aim to achieve the same objective. Information system is a set of formal procedures where the data is collected, processed and distributed to become informed users. The system also consists of several sections that have the same characteristics with the main itself, this section is called the subsystem. Subsystem has components, processes and different goals with the main system however those goals must be coordinated with the objectives of main objectives in order to happen with goal alignment. Information is processed data which is the information is determined by the effect on users, not from his physical form and the useful information is information which fulfill the characteristics of information (Hall, 2013)

System is a series of two or more components are interlinked and interacting to achieve a goal. Most systems consist of smaller subsystems that support larger systems (Marshall B. and Steinbart, 2015)

Information that becomes a result of an information system is a very valuable asset in enhancing the operation of efficient and effective management. According to McKeown (as cited in Azhar, 2017) information system is a combination of the computer and user that manages the data changes being information and storing data and information. Whereas, Whitten and his friends (as cited in Azhar, 2017) stated that the information system is the composition of

events, people, data, network, and technology which is integrated in such a way with the aim to support and improve the daily operations companies as well as to comply the needs of good information for decision-making or problem-solving managers.

2.2. E-Filing

In the face of an increasingly rapid technological development, then Director General of taxes does not want to miss in leveraging technology to simplify and streamline the work that related to the Administration and payment of taxes. Moreover the General of tax issued a new program which utilizes the better technology, such as the E-System. In this System, there is an *e-registration,* ***e-filing****, e-SPT, and e-billing.*

The decision of Directorate General of Taxes which no. KEP-88/PJ/2004 issued on May 21, 2004 officially launched a product, there is e-Electronic Filing System or E-Filing, nevertheless it first established on January 24, 2011. According to the regulations the Director General of Taxes number: PER-1/PJ/2014, e-filing is a electronically service of consignment or submission of the tax return for individual taxpayers as well as body taxpayers (companies, organizations) to the Directorate General of Taxes through an Application Service Provider (ASP) and utilize internet communication lines by online real time, so that the Taxpayer does not need to print all form reports and wait receipt manually. According to Joppe (as cited in Asianzu and Maiga, 2012) e-filing is a specialized usability of e-government. E-filing tax is a form of adoption of

technology that doing by the Government particularly the Directorate General of Taxes in the term of taxes administration in order to improve service to Taxpayers in filing the consignment of tax return. E-filing is also the submission and filling services of the taxpayer's tax return which is done by electronically through the online system which is real time to the Directorate General of Taxes via the internet on the website of the Directorate General of Taxes appointed by the Directorate General of Taxes as well as via an application service provider which is already working closely or corporate with the Directorate General of Taxes. . E-filing refers to trans-organizational processes with data transfer between the IT systems of the professionals and those of the tax authorities. E-filing is a step that doing by Directorate General of Taxes in the frame of modernization the tax system in Indonesia.

The aim of apply the e-filing system is able to provide convenience and comfortable to taxpayers in conveying the tax return because it can be ease delivered anytime and anywhere so that more effective and more efficient by minimize the costs and time spent by taxpayers for counting, filling, and submission of tax return, as well as safe and comfortable to do. E-filing is also expected to deliver quality systems, information, and services that better than before so as to provide satisfaction for the taxpayer. E-filing is also expected can give better system quality, information quality, and services than before so the system provides the user satisfaction. These benefits of e-taxation are linked to the adoption and usage of the e-tax services. E-filing also aims to achieve the transparency and could eliminate such reprehensible practices such as corruption,

collusion and nepotism. The application of e-filing is also increasingly the ease for the taxpayers in conveying the tax return because the taxpayers do not need to come to tax Office (KPP) to submit the tax return's data, by the ease and brevity of the administration tax process. The tax office get any benefit from the application of e-filing as well as faster acceptance report of tax return and easier in administrative activities, revenues, distribution and archiving of tax return. Furthermore, the papers such as the physical documents are not needed longer in e-filing, because the documents used and transmitted in the form of electronic documents.

As the benefits derived from the use of e-filing, according to the Directorate General of Taxes ("Mudahnya Pelaporan Pajak Melalui e-Filing," 2012), as follow:

1. Submission of tax return can be done quickly, safely, and at any time (24hours x 7days)
2. Cheap, means are not charged when submit the tax return
3. The calculation was done properly, because of using the computer systems
4. Ease in filling the tax return, because filling the tax return in the form of wizard
5. The data presented by taxpayers is always complete, because there is a validation of filling SPT
6. Environmentally friendly by reducing the use of paper
7. Complementary document (photocopy Form 1721 A1/A2 or proof cutting PPh Sheet, 3rd page of SSP PPh Pasal 29, Special power of Attorney, the calculation of income tax payable for the taxpayers who have married

nevertheless separate of property and/or have own *NPWP*, photocopy proof of payment of Zakat) does not need to be sent again unless requested by the KPP through Account Representative (AR)

Procedures and proses of submission annually tax return by e-filing according to Directorate General of Taxes ("Mudahnya Pelaporan Pajak Melalui e-Filing," 2012), such as;

1. Apply for the activation of e-FIN to Tax Office (KPP) or the service Counseling and consulting on taxation Office (KP2KP). By way and terms of completing the registration form e-FIN, name and *NPWP* should appropriate with the master files of Taxpayers, and then shows the original identity card supported by power of Attorney and a photocopy of the identity of the Taxpayer if the delegated. The other way is through the website of the Directorate General of Taxes with the terms and condition; fill out the registration form e-FIN, name and *NPWP* should be appropriate with master files of taxpayers. E-FIN or Electronic Filing Identification Number is an identity numbers published by Directorate General of Taxes to the taxpayers who do electronic transactions to Directorate General of Taxes.
2. Register as e-filing taxpayer by creating an account at online tax service, such as on the online page of Directorate General of Taxes or the page of Application Service Provider of electronic tax return. Data required for registration, are the E-FIN and *NPWP*. Enter the *NPWP*, E-FIN number and security code, then click "verify". Next, the system will automatically send you the user identity (*NPWP*), password, and activation link via email that the

taxpayers register. Click the activation link. After the account is activated, login again with the *NPWP* and password that is already given. The registration is at least 30 calendar days since the publication of e-FIN.

3. Fill out and convey the annually tax return. Taxpayers must login into the service of e-filing tax online services page. Next select "create SPT". Follow the guidelines given, including in the form of a question. Fill the tax return by follow these guidelines. When tax return is already made, the system will display a summary of the tax return. Taxpayers convey the tax return, by taking a first verification code. A verification code will be sent via email taxpayers. Enter the verification code and then click "send SPT".

2.3. Net Benefit

According to DeLone and McLean (2003), net benefit will make an effect as known as reciprocal effect or mutual either positive benefit or negative effect, strengthen (or decreasing) the subsequent of use. Net benefits implied the extent to which information systems contribute to the success of individuals, groups, organizations, industry and society, then information systems of e-commerce or e-business can give the benefits to a single user, for example the customer, a group of users-users, an organization, or an industry. In other words, if an information system can provides the benefits for user, it will be used by the user and it will increase the use of information system which will increase the perception of net benefits, (Ardiyanti, 2015).

2.4. User Satisfaction

User satisfaction is the system satisfaction of users or feedback that showed by user which refers to a situation where users feel satisfied after using the system due to the ease which is owned by the system, (Santosa as cited in Fathya, 2018). In other words, the more the users liked a system, implicitly the user is satisfied with the system. The attitude of the users is subjective criteria about how satisfied users of the information have been applied and used.

The existence of a relationship between user satisfaction with the success of the information and the quality of the information that generated by this system, both assumed can affect the system user satisfaction because the better output of quality system and quality information then the satisfaction of the system also increases. If the user system convinced and believe that the quality of system and the quality of the information generated by the system is good, the user will be satisfied of using the system. Thus, a reliable information system if it has good quality system and quality information and able to give satisfaction on the user.

User satisfaction is the evaluation of users on the performance of the system and the information that received on the performance expectations of the system users. In general, the user's expectation is the hope and conviction of customers the performance of a system which is received when the user uses the information systems. However performance information system is the user's perception of what the user received after using the system. User satisfaction is also the overall evaluation of the user experience in using information systems

and the potential impact of information systems. This is proven by the increasingly in users of information systems. Meanwhile, if the system does not comply the information needs of users then will not increase the user satisfaction and further use will be avoided.

2.5. Theory of Information System Succeeded DeLone and McLean

DeLone and McLean perform in-depth research regarding the success of information systems. They found that the success of an information system can be measured by the 6 qualitative characteristics as known as D&M IS Success Model, so the model is formed as follows:

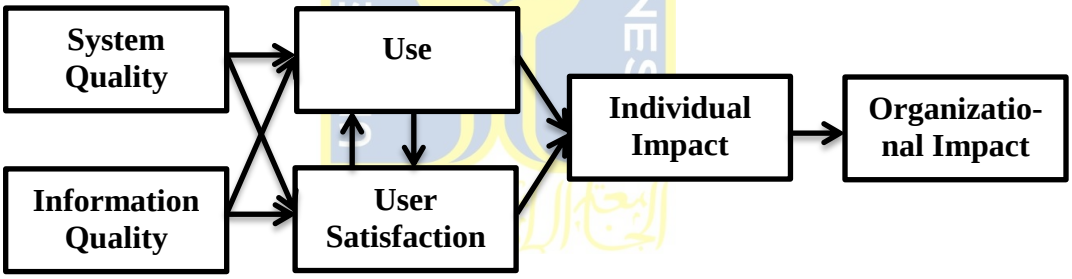


Figure 2.1. DeLone & McLean model (1992)

From pictures of models expressed by DeLone and McLean, the success information system consists of 6 dimensions, such as:

1. System Quality: to measure the quality of its information technology system itself
2. Information Quality: to measure the quality of the output of information system
3. Use: use of the outputs of a system of information by the recipient/user
4. User Satisfaction: the response of the user on the use of output information system

5. Individual Impact: the effect of the information on the user behavior
6. Organizational Impact: influence of information on the organization performance.

This model does not measure independently of these dimensions, however measure as a whole and affects the other. The quality information and the quality system independently together affect the use and user satisfaction. The influence of the user can affect the user satisfaction in a positive or negative. The user and the user satisfaction affect the individual which is followed by organizational impact.

DeLone and McLean (1992) stated that information is as a result of system information or messages in a communication system that can be measured with a variety of levels, such as the technical level, the semantics level, and the level of effectiveness. However, Shannon and Weaver (1949) (as cited in DeLone and McLean, 1992) explained on a technical level, the success of a system measured by levels of accuracy and efficiency in producing information, anyhow the semantic level is the success of a system of assessed of how to convey the meaning of information, whereas the level of effectiveness is the success of a system is assessed from big of the impact of information for recipients. In the D&M Success Model, system quality determines the success of technical, information quality measures the success of semantics, and usability, user satisfaction, individual impact and organizational impact measure the success of effectiveness.

Seddon (1997) conducted to re-check and then develop to the new version of the D&M model. This model retains the features in the model D&M nevertheless removes some of the directions of the arrow with the aim to make it more easily understood. This is done with the make model into 2 dimension of sub-models such as, use and success (Yudatama, 2012).

DeLone and McLean examines the various contributions of research one of the critics of Seddon (1997) and make a model of a new information system. DeLone and McLean (2003) complete and update their model and known as updated D&M IS Success model. This model was refined by adding variable service quality, adding variable clean benefit which is a combination of the variable impact individual and organizational impacts, and adding the intention of use dimension as alternative dimensions of usage. As for the shown updated D&M IS Success model, as follow:

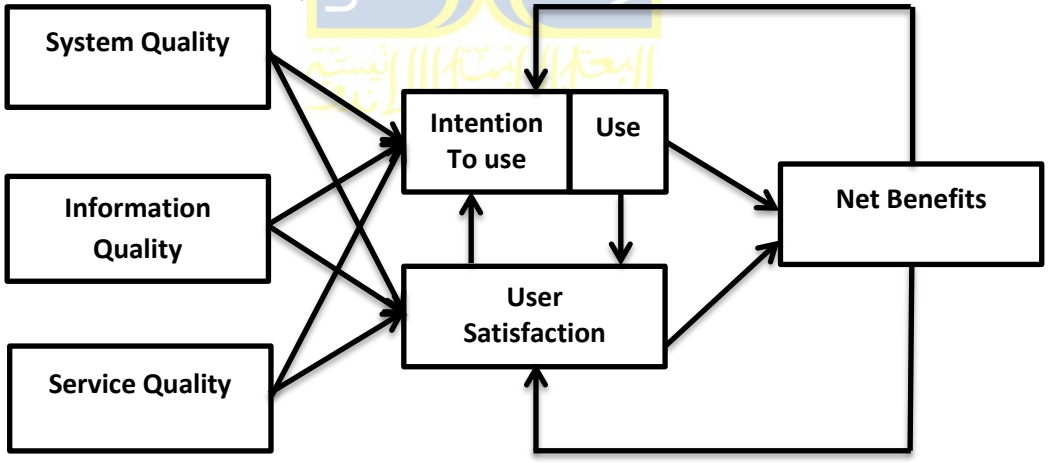


Figure 2.2. Updated DeLone and McLean IS Success model

The addition of the service quality dimension is the addition of DeLone and McLean (2003) to measure service provider information. This is because

DeLone and McLean assumed that the system of information technology is not only a provider of information, however to become a service provider as well.

The combination of the individual impact and organizational impact into one variable is namely the net benefits. DeLone and McLean suspected that the huge of other impacts caused by information systems such as the impact on user groups, organizations, consumers, suppliers, social, even to the country. Thus, DeLone and McLean combine all the benefit being a variable net benefit which has the aim of keeping the model keeps it simple.

Enhance the intention to use dimension as an alternative to the use dimension. DeLone & McLean (2003) propose an alternative measurement such as intention to use. The intention to use is an attitude, whereas use is a behavior. (DeLone and McLean (2003) also argue with replacing use.

The D&M IS Success model has three components, namely: the creation of the system, the use of the system, and the impact of the system use. The creation of system is assessed using the system quality, information quality and service quality. System usage is assessed by use variable and user satisfaction, and the impact of the system use is rated from the net benefit. DeLone and McLean model of reflected the dependence of six measurements of the IS Success model. The six elements or factors or components or the measurement of this model is the system quality, information quality, service quality, user satisfaction, net benefits (DeLone and McLean, 2003).

Based on the above theory, this research focuses on the net benefit which from user satisfaction that related with the quality system and information quality on e-filing system that can be connected with the theory of information systems Success DeLone and McLean. Each variable should be measured separately, because it may affect user satisfaction and net benefit. As a result of user satisfaction, the net benefit genuinely affected as well. If the e-filing system continued, the user satisfaction is positive then will affect and strengthen the net benefit. Three dimensions in measuring the success of the model of information systems will be discussed as follows.

A. System Quality

System is a set of interconnected components which have the same objective and achieved in cooperating by receiving the input and generate the output in a regular transformation process (O'Brien and Marakas, 2013). There are three components or basic functions in an interconnected system, including: input involves the arrest and assembly of various elements that enter the processed system, the processing involves a transformational process that transforms inputs into outputs, and the output involves the movement of elements that have been produced by the process of transformation to the last destination (O'Brien and Marakas, 2013).

System quality usually focuses on performance characteristics of a system. According to Iivari (2005) as cited in Kartika and Anton (2016), *system quality is defined as a desirable characteristic of the information system itself, and the information quality which desired by characteristics is the information of*

the product characteristic. The system quality means the combination of hardware and software in the system information as well. The system quality is a system's performance that refers to how well the capabilities of the hardware, software, policies, and procedures of information systems can provide information the user needs (DeLone and McLean, 1992). The system quality in the information system at the Directorate General of Taxes is concerning the linkage of the features in the system including system performance and user interface. According to Shannon and Weaver in the DeLone and McLean (2003), an information system quality measure the success technically. The communication technical level is defined as accuracy and the efficiency of communication systems which generate the information.

The system quality has a direct impact on users and user satisfaction. System quality needs the indicators to be able to measure how much the quality of the e-filing system. Indicators are needed because the system quality is the latent variable that cannot be measured directly. Measuring the success of information systems could vary with the objective of the application of the information system, therefore there is no certain measurement for the universal system quality. There are several measurements which recommended, such as ease of use, response time, system reliability, flexibility, and system security (DeLone and McLean, 2016).

1. Ease of Use

An information system that good quality is a system which designed to complete the user satisfaction through ease of use information systems. Davis

(1989) as cited in Kartika and Anton (2016) explained the ease which is perceived is the level of a person believes that using a particular system could make to free of effort. It means when people using a system, they are the only take few of time to understand the system because the system is parsimony, uncomplicated, and easy to understand. Ease of use in this context is not only easy to learn and use a system nevertheless refers to the ease in performing a job or task in which the use of a system will increasingly make it easier for someone in the work than working on manually Pratama (as cited in Desmayanti, 2012). Information systems users believe that the information system which is more flexible, easy to understand and easy to operate as a characteristic the ease of use.

2. Response Time

One indicator of system information quality is the response time. If the information system has optimum response time then it is worth to say that the information system which applied has a good quality. User satisfaction in using information systems will be rise influenced by the response time. Response time is the ability of the system in tracing requests for information in a quick and precise. Response time it can also be seen from the time of the Directorate General of taxes in confirmed the data that has been submitted by the taxpayer in the tax return.

3. Reliability System

Information system quality is the information system which is reliable. The reliability of the information system is measured by the ability of a system that is free from errors and damage as well as serving the necessity of the user

without any problems that can interfere with a user's convenience in using the information system, related to the e-filing system. If the system is being reliable then the information system is proper to use.

4. Flexibility System

The flexibility of an information system is hugely influences the level of success system. The intended flexibility is the ability of information systems to do the changes that related to fill up the necessity of user. Users will prefer to choose a more flexible system than with a rigid system. Regarding a high level of flexibility thus the user can the system more easily.

5. Security

Security system is one of the factors that affect the success rate of the system. Security system is the ability of a system regard the secure and save user data. According to A.A. Ratih Khomalyana Dewi (as cited in Desmayanti, 2012) user data must be maintained in strict confidence with the way data stored by information systems so that the other party is not able to access the user data freely. If the user's data can be saved securely then it will decrease the chance of the other party for the misappropriated user's data information system. In the e-filing system, the security aspects can be seen as well from the availability of the username and password for the Taxpayers who have been registered to do the tax return (SPT) through online.

B. Information quality

O'Brien and Marakas (2013) explained the information is data that has been converted into a meaningful and useful info for the specified user. The

resulting information is needed to have the quality which are characterize, value and benefit to users because the company requires information systems that support decision-making needs and various information.

Information quality is the desired characteristics of the output system (DeLone and McLean, 2016). Information quality is measure the quality of output from system information, such as the quality produced by the information system. The indicators that can be used in the measurement of the quality of the information, as follows:

1. Completeness

Information generated by an information system which is high quality information if the information is complete. Bailey and Pearson (as cited in Fajriyansyah S. and Abdurachman, 2012) stated that the completeness of the information quality is the completeness of the content of the information made by the information system. The information presented has been complete information systems in accordance with user needs, and the resulting output of the system in accordance with the input. If the available information in an information system is complete then it will satisfy the users. The users probably will use these information systems periodically after being satisfied of the information system.

2. Relevance

An information quality of an information system is being good when the information is relevant to the necessity of users or has the benefits. The information produced is relevant and useful is the information set up from the desired expectations. The relevance information for user is different each other.

3. Ease of understand

Ease of Understand is one indicator of the system quality. The information is made by the system which are easy to learn, easy to understand and does not need a long time to learn it. Users will prefer to choose a system that is easy to understand compared to systems that are difficult to understand.

4. Personalization

Good quality information is the information set up by the system in accordance with necessity by each individual user

5. Security

One of the factors that affect the success rate information is security information. Means the system can guarantee the confidentiality of the information. User information should be maintained in strict confidence with the way certain information and is not accessible to any person and the lack of opportunity to misinterpret the information void.

In addition, there are several other components of information quality such as informative, timely precision, accuracy, and format.

C. Use

DeLone and McLean (2003) explained that on this indicators use is used to measure the output use an information system by a user. Use is characteristic of the level and the way that users utilize the capabilities of the information systems which called frequently which means how often users using an information system. Net benefit is the result or advantages that felt by individuals and organizations after applying the information system (e-filing).

2.6. Previous Study

Veeramootoo, Nunkoo, and Dwivedi (2018) conducted a research about determinant of success of an e-government service in Mauritius and in the base expectancy confirmation theory and the DeLone and McLean's Success IS a model. In this research, the researcher used a questionnaire, and the amount of respondents about 645 e-filing users. In this research, the researchers found that the relationship between information quality and user satisfaction were not support. On the other hand, system quality would be positively affect user satisfaction.

Hidayati, Harimurti, and SPA (2017) conducted a research of analyzed the effect quality of information system and quality of information on user satisfaction on e-filing system. The researchers conducted by using questionnaire at the Tax Office (KPP) Karanganyar and using sample of 100 respondents. The research proves that information quality has significant effect on user satisfaction on e-filing system, and quality of information has significant effect on user satisfaction on e-filing system. So that, information system and quality of information can influencing increased on user satisfaction on e-filing system.

Saputro, Budiyanto, and Santoso (2015) conducted a research of analyses of the model of Delone and McLean for measuring the success of E-government of Pekalongan city. The researchers use 6 variables, such as, information quality, system quality, service quality, use, user satisfaction, and net benefit. As the result, the variables were success and can be used for measuring the success of E-government of Pekalongan City.

Masrek and Gaskin (2016) conducted a research of Assessing user satisfaction with web digital library. The respondents in the research consist of 346 respondents who indicated to be in semester one and on the process of semester one which enrolled to BSc Information Management Systems. As the result, it indicate that information quality, systems quality, service quality, perceived usefulness, perceived ease of use and cognitive absorption are significant predictor of users' satisfaction with the web DL.

Antong and Usman (2017) conducted a research which tested whether Information System success and has positive impact on User Satisfaction and individual by using DeLone and McLean Mode (1992) in Palopo City. The respondents are people who have minimum Bachelor Accounting education and have been work using software at least one year. As the result, there are the system quality has positive significant effect on User Satisfaction; Information Quality has positive significant on User Satisfaction; Information Quality affected directly and indirectly significant positively on Individual Impact; user satisfaction positively significant on Individual Impact. Meanwhile, there are System Quality does not has motivation effect (Individual Impact).

Ardiyanti (2015) conducted a research that aimed to measure local management information system success that was implemented by Baubau city council with information system success proposed by DeLone and McLean. The respondents are 63 people which taken from Aceh Government who served as the head of Finance, head of subsection of the Subsections, Treasurer and Planning staff are directly related to the Department's 14 SIMDA, 11 and 1 part in Baubau

Town Government. The process of distribution to the data collection carried out since August 10, 2015 until 8 September 2015. Consequently, System Quality and Information Quality significantly positive affect on User Satisfaction; System Quality and Information System significantly positive affect on Net Benefit; User Satisfaction significantly positive affect on Net Benefit. However, Service Quality was not effect on Net Benefit; User satisfaction was not effect on Use; Use was not effect on Net Benefit.

Damayanti, Sulistiowati, and Kartikasari (2018) conducted a research IS Success Model for evaluating SMKN 2 Trenggalek's Website. The respondents in the research are 96 respondents. As the result, user satisfaction affecting on Net Benefit, Information Quality affecting to User Satisfaction, Information Quality affecting to Net Benefit, System Quality affecting to User, Use affecting to User Satisfaction, Use Affecting to User Satisfaction, and Use affecting to Net Benefit.

Table 2.1. Summary of Previous Study

Name of Researcher (Year)	Title of Research	Variable of Research	Result of Research
Narvadha Veeramootoo, Robin Nunkoo, and Yogesh K. Dwivedi (2018)	What determines success of an e-government service? Validation of an integrative model of e-filing continuance usage.	Dependent variable: Continuance Usage Intention Independent variables: Information Quality, Service Quality, System Quality, User Satisfaction, Confirmation, Perceived Risk, Habit	System Quality, User Satisfaction, and Habit were positively affected toward Continuance Intention. Meanwhile, Information Quality, Service Quality, and Perceived Risk were not affecting toward Continuance Intention.

Name of Researcher (Year)	Title of Research	Variable of Research	Result of Research
			Information Quality and System Quality were positively affected toward Service Quality, System Quality and Confirmation were positively affected toward User Satisfaction. However, Information Quality was not affect towards User Satisfaction. Information System was positively affect toward Confirmation. User Satisfactions was positively affected toward Continuance Intention and Habit.
Nur Hidayati, Fadjar Harimurti, and Dewi SPA (2017)	Analisis Pengaruh Kualitas Informasi dan Kualitas Sistem Terhadap Kepuasan Pengguna Sistem E-Filing	Dependent Variable: E-Fling User Satisfaction Independent Variables: Information System Quality and Information Quality	Information System Quality and Information Quality significantly affect toward E-Filing User Satisfaction
Mohamad Noorman Masrek and James Eric Gaskin (2016)	Assessing users satisfaction with web digital library: the	Dependent Variable: User Satisfaction Independent Variables: Information Quality, system quality,	Information quality, systems quality, service quality, perceived usefulness, perceived ease of

Name of Researcher (Year)	Title of Research	Variable of Research	Result of Research
	case of Universiti Teknologi MARA	Service Quality, Perceived Usefulness, Perceived Ease of Use, Cognitive Absorption	use and cognitive absorption are significant predictor of users' satisfaction with the web DL.
Antong and Halim Usman (2017)	Pengaruh Kualitas Sistem dan Kualitas Informasi terhadap Keputusan Pemakai dan Dampak Individu: Perspektif Model Kesuksesan DeLone and McLean	Dependent Variable: Individual Impact Intervening Variable: User Satisfaction Independent Variables: System Quality and Information Quality	System Quality and Information Quality have positive significant influence on User Satisfaction. Information Quality directly and indirectly positively on Individual Impact. User Satisfaction have positive significant influence on Individual Impact Meanwhile, System Quality has directly either indirectly insignificant influence on Individual Impact.
Sitti Ardiyanti (2015)	Analisis Net Benefit SIstem Informasi Manajemen daerah dengan menggunakan model DeLone dan McLean pada Pemerintah Kota Baubau	Dependent Variable: Net Benefit Intervening Variables: Intention to Use (use) and User Satisfaction. Independent Variables: System Quality, Information Quality, and Service Quality	System Quality and Information Quality significantly positive affect on User Satisfaction. System Quality and Information System significantly positive affect on Net Benefit. User Satisfaction significantly positive affect on

Name of Researcher (Year)	Title of Research	Variable of Research	Result of Research
			Net Benefit. However, Service Quality was not effect on Net Benefit. User satisfaction was not effect on Use. Use was not effect on Net Benefit
Antong and Halim Usman (2017)	Pengaruh Kualitas Sistem dan Kualitas Informasi terhadap Keputusan Pemakai dan Dampak Individu: Perspektif Model Kesuksesan DeLone and McLean	Dependent Variable: Individual Impact Intervening Variable: User Satisfaction Independent Variables: System Quality and Information Quality	System Quality and Information Quality have positive significant influence on User Satisfaction. Information Quality directly and indirectly positively on Individual Impact. User Satisfaction have positive significant influence on Individual Impact Meanwhile, System Quality has directly either indirectly insignificant influence on Individual Impact.
Nestya Arum Damayanti, Sulistiowati, and Puspita Kartikasari (2018)	Model Kesuksesan Sistem Informasi Untuk Evaluasi Website SMKN 2 Trenggalek	Dependent Variable: Net Benefit Intervening Variable: Use and User Satisfaction Independent Variable: System Quality, Information Quality, and Service Quality	User Satisfactio affected on Net Benefit, Information Quality affected to User Satisfaction, Service Quality affect to Net Benefit, System Quality affected to

Name of Researcher (Year)	Title of Research	Variable of Research	Result of Research
			Net Benefit. However, Service Quality was not effect on Net Benefit. User satisfaction

2.7. Hypothesis Formulation

The variables used in this research are system quality and information quality. These variable has probability will influence on user satisfaction on e-filing system.

2.7.1. System Quality and User Satisfaction

DeLone and McLean in Amalia and Pratomo (2016) stated quality system is defined as a desirable characteristic of the information system itself, and the desired information quality characteristics of the product. The quality of the e-filing System will affect the satisfaction of users of the system. The quality system in this study can be attributed to the success of information systems theory DeLone and McLean which aims to explain what makes some of the success of information systems, due to the quality system provided the user be satisfied against the E-Filing System.

In the research DeLone and McLean (1992) shows the results of his research that the quality systems have a significant impact that affects user satisfaction. It is also in line with the research conducted by Chen (2010). Veeramootoo et al. (2018) express their similar things that the quality system of influential significantly to user satisfaction. Stefanovic et al (2010) also reveal the

results of a quality system that affects user satisfaction. Those results also fits with research conducted by Saha et al. (2012), Masrek and Gaskin (2016), Oktal and Yazici (2016), Luh and Wiyati (2016), Hidayati et al. (2017), Antong and Usman (2017), Desmayanti (2012), Widyadinata and Toly (2014) and Widodo et al. (2016).

The quality system is a measure of satisfaction for the users in the implementation of information systems. The more system users assume that the quality of E-filing user is high hence the user satisfaction level will be rising on E-filing system as well.

Based on the above considerations then the hypothesis formulation as follows:

H1: System Quality has positive influence on User Satisfaction of E-filing.

2.7.2. Information Quality and User Satisfaction

Information Quality is the desired characteristics of the system output. (DeLone and McLean 2016) Information quality is measuring the quality of output from system information, namely the quality produced by the information system. Good quality of information will affect the satisfaction of users of the system. The quality system in this study can be attributed to the success of information systems theory DeLone and McLean which aims to explain what makes some of the success of information systems, with the quality of the information provided so the user is satisfied of E-Filing.

The information quality which is generated by a system of information can affect user satisfaction. If the information quality which is

generated E-Filing is good and accurate then it will increase the user satisfaction on e-filing system.

In the research DeLone and McLean (1992) shows the results of their research that the system quality has a significant impact that affects user satisfaction. This is supported by the research of Chen (2010) and Floropoulos et al. (2010) which prove similar things that information quality have an impact on the user satisfaction. Saha et al. (2012) proves research results that are similar that user satisfaction is influenced by the quality of the information. The results of several research are also similar with the research which generated by Masrek and Gaskin (2016), Oktal and Yazici (2016), Luh and Wiyati (2016), Hidayati et al. (2017), Antong and Usman (2017), Desmayanti (2012), Widyadinata and Toly (2014), and Widodo et al. (2016).

Based on the above explanations then the hypothesis formulation as follows:

H2: Information Quality has positive influence on User Satisfaction of E-filing.

2.7.3. Use and User Satisfaction

DeLone and McLean (2003) explained that on this indicators use is used to measure the output use an information system by a user. Use is characteristic of the level and the way that users utilize the capabilities of the information systems which called frequently which means how often users using an information system and can be indicates in every increase of use will increase the user satisfaction.

Saputro, Budiyanto, and Santoso (2015) discovered that use significantly positive affected toward user satisfaction. This research study supported by Damayanti, Sulistiowati, and Kartikasari (2018) stated that use positively affected towards user satisfaction, that is why the proposed hypothesis is:

H3: Use has positive influence on User Satisfaction of E-filing.

2.7.4. User Satisfaction and Net Benefit

User satisfaction is the system satisfaction of users or feedback that showed by user which refers to a situation where users feel satisfied after using the system due to the ease which is owned by the system, (Santosa as cited in Fathya, 2018). The higher user satisfaction of accounting information system makes the higher net benefits. Consequently, the system can be called successful if the system used gives a satisfied and quick response on the user's information system. User satisfaction will affect to net benefit, it indicates that the user satisfaction has extremely connected with the attitude of the user on the use of information systems. If the user of information system feels that the information system is beneficial for him-self then it will increase the frequency of the use of information systems that will take on big the net benefit, (DeLone dan McLean, 2003).

Ardiyanti (2015) and Saputro et al. (2015) have proven the similar result that user satisfaction positively affected toward net benefit. This is why the proposed hypothesis is:

H4: User Satisfaction has positive influence on Net Benefit of E-filing.

2.8. Research Model

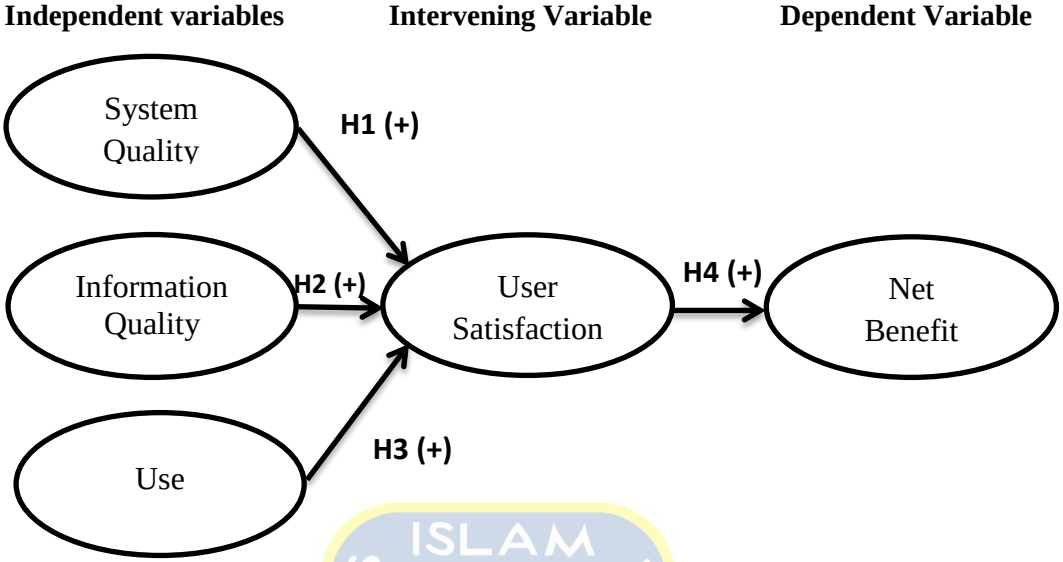


Figure 2.3. Research Model

CHAPTER III

RESEARCH METHOD

3.1. Type of Study

This quantitative study used the data that obtained in the form of numbers to test a theory, presents a fact or describe, to show the relationship between variables and others are developing the concept, develop understanding or describe a lot of things (Sugiyono, 2013). The data in this study were analyzed statistically.

3.2. Population and Sample

The population in this study is the private taxpayers (WPOP) who are register in KPP Pratama Bengkulu. Sampling method in this research is a Convenience Sampling. Convenience Sampling is the determination of the sample based on coincidence, that members of a population found researchers and are willing to be the respondent for the sample.

3.3. Data Collection Technique

The collection of data in this study were obtained by the method of survey through questionnaire that gives to the respondent to which taxpayer people registered in the KPP Pratama Bengkulu. The questionnaire was distributed in the form of a list of questions and statements to respondents about the problems that are associated with the object is examined. The type of data in

this study is the primary data obtained from the dissemination of the questionnaire to a number of the interviewees come from private taxpayer people who have been using E-filing. Primary data is the data source that derives directly from the original sources or parties are examined. Research data is collected with instruments in the form of a questionnaire with Likert Scale, the measurement scale that is distributed directly to the respondents.

3.4. Definition and Measurement of Research Variables

The variable in this study were classified in three variables namely independent variables consisting system quality, information system, and use. User satisfaction as an intervening variable and dependent variable is net benefit on e-filing system. All variables in this research were measured using the Likert scale with the start with point 1 that States strongly disagree up to 6 points that States could strongly agree.

3.4.1. System Quality

System is a set of interconnected components which have the same objective and achieved in cooperating by receiving the input and generate the output in a regular transformation process (O'Brien and Marakas, 2013). System quality is defined as a desirable characteristic of the information system itself, and the information quality which desired by characteristics is the information of the product characteristic, (DeLone and McLean as cited in Kartika and Anton (2016))

. System quality in this study used three indicators, namely functionally, navigation, and accessibility. Variable system quality is measured by the 6 questions which adopted from research Saha et al. (2012), that are showed in table above.

Table 3.2. Measurement Indicators of System Quality

Variable	Indicators	Items	Reference
System Quality (X1)	a. Functionally b. Navigation c. Accessibility	1. The e-filing system presents necessary information and the forms to be downloaded 2. The e-filing system presents helpful instruction for performing my tax return 3. The e-filing system quickly loads all the text and number of tax return 4. It is easy to go back and forth between pages 5. It only takes a few clicks to locate information 6. It is easy to navigate within this e-filing system	Saha et al. (2012)

3.4.2. Information Quality

Information Quality is the desired characteristics of the output of the system. DeLone and McLean (2016) information quality is measuring the quality of output from system information, namely the quality produced by the information system. Good quality of information will affect the satisfaction of users of the system.

Information system in this study used four indicators, namely, accuracy, relevant, timely, and sufficiency. Information quality is measured by 7 questions adopted from research Saha et al. (2012), which are showed in the Table 3.3.

Table 3.3. Measurement Indicator of Information Quality

Variable	Indicators	Items	Reference
Information Quality (X2)	a. Accuracy b. Relevant c. Timely d. Sufficient	1. Information on the e-filing system is free from the errors 2. The e-filing system presents information precisely according to my need 3. Information presented in the e-filing system is related to the tax return 4. Information on the e-filing system is up-to-date 5. The e-filing system presents information which I need at the right time 6. Information on the e-filing system is sufficient for the tax return 7. Information of e-filing system contains necessary topics to complete the tax return	Saha et al. (2012)

3.4.3. Use

DeLone and McLean (2003) explained that on this indicators use is used to measure the output use an information system by a user. Use is characteristic of the level and the way that users utilize the capabilities of the information systems which called frequently which means how often users using

an information system and can be indicates in every increase of use will increase the user satisfaction.

Variable "use" in this study used four indicators such as frequency of use, speed of accomplishing task, job performance, ease of job and usefulness in work. Variable use (x3) is measured by with 4 questions adopted from research DeLone and McLean (2003) and Ojo (2017), that are showed in the Table 3.4.

Table 3.4. Measurement Indicators of Use

Variable	Indicators	Item	Reference
Use (X3)	a. Frequency of Use	1. I utilize the features that have been served by E-filing system	(DeLone and McLean, 2003)
	b. Speed of accomplishing task c. Ease of job d. Usefulness in work	2. Using E-filing system enables me to accomplish tasks more quickly. 3. Using E-filing system has made my job easier. 4. I find the E-filing system useful in my job.	(Ojo, 2017)

3.4.4. User Satisfaction

User satisfaction is satisfaction of users of the system or user-initiated feedback which refers to a situation where users feel satisfied after using the system due to the ease which is owned by the system, (Santosa as cited in Fathya, 2018). In other words, the more the users liked a system, implicitly they are satisfied with the system. According to Seddon and Kiev (1996), user satisfaction

is the overall evaluation of the user experience in using information systems and the potential impact of information systems.

User satisfaction in this study used two indicators which consist of satisfaction and repeat usage. Variable user satisfaction (x4) is measured by with 2 questions adopted from research DeLone and McLean (2003) that are showed in the Table 3.5.

Table 3.5. Measurement Indicators of User Satisfaction

Variable	Indicators	Item	Reference
User Satisfaction (X4)	a. Satisfaction b. Repeat Usage	a. I feel satisfy of the e-filing system. b. The e-filing system has met your expectations.	(DeLone and McLean, 2003)

3.4.5. Net Benefit

According to DeLone and McLean (2003), net benefit will make an effect as known as reciprocal effect or mutual either positive benefit or negative effect, strengthen (or decreasing) the subsequent of use. Net benefits implied the extent to which information systems contribute to the success of individuals, groups, organizations, industry and society, then information systems of e-commerce or e-business can give the benefits to a single user.

Net benefit in this study used four indicators such as, improve the knowledge, productivity, effectively, and useful. Variable net benefit (y) is measured by with 4 questions adopted from research DeLone and McLean (2003); Wang and Liao (2008); Ojo (2017) that are showed in the Table 3.6.

Table 3.6. Measurement Indicators of Net Benefit

Variable	Indicators	Item	Reference
Net Benefit (Y)	a. Improve knowledge b. Productivity	a. E-filing system used by taxpayers to fill the tax return that related reporting the tax return b. E-filing system gives the important and valuable information towards performance as an user	(DeLone and McLean, 2003)
	c. Effectively	c. The e-filing system saves my time.	(Wang and Liao, 2008)
	d. Useful	d. The e-filing system will help overcome the limitations of the paper-based system in filling of tax return	(Ojo, 2017)

3.5. Data Analysis Technique and Hypothesis

3.5.1. Structural Equation Model – Partial Least Squares

A model for the quantitative analysis will used is method of Structural of Equation Model (SEM). Structural equation model is a test statistical models and a statistical technique which is used to build in the form of casual models, (Sarwono, 2010). The software to process the data in this research used Smart PLS 3.0 which related to SEM that based on the variance. The researcher used PLS because PLS has some advantages because reckon the existence of measurement error for the variables that cannot be measured directly (Hair, Black,

Babin and Anderson, 2002 in Cahyonowati, 2011). PLS analysis is consisting of 3 stages, such as outer model analysis, inner model analysis, and hypothesis testing. The outer model analysis involves the validity test and reliable test, meanwhile the inner model analysis that aims to ensure the structural model is strong and accurate (Husein, 2015).

3.5.2. Descriptive Statistic Analysis

Descriptive statistic analysis is the analyses which learn method on how to collect, arrange, and present the data in research study in the form of more informative way. Descriptive statistic analysis was used to give the description or illustration of a data which seen by minimum value, maximum value average and standard deviation. The aim of descriptive statistic analysis is to ease people in reading the data and understand the meaning of the data easily.

3.5.3. Data Quality Test

3.5.3.1.Validity Test

Validity test indicates to measure the extent to which the variables used are truly measure and can test whether the certain data are truth and can be trusted or in accordance with the reality. Validity test using Structural Equation Modelling (SEM) or known as Partial Least Square (PLS).

Average Variance Extracted (AVE) in this research used for examining the result of this validity test. Therefore, the question can be considered as valid if the question has value of the factor from each question is more than 0.5 ($\lambda > 0.5$), with the level p-value is less than 5% ($p < 0.05$) (Fornell and Lacker, 1981, p. 47).

3.5.3.2.Reliability Test

Reliability test indicates to figure out the extent to which the results of measurements remain consistency, when it conducted with two or more times of measurements on the same problems using the same measurement tools. Reliability is a requirement to reach the validity of a questionnaire with the certain objectives. Reliability test done with *composite reliability*. Construct can be declared reliable if *the composite reliability value* and *cronbach alpha* is >0.70 (as cited in Ghozali and Latan, 2014:41).

3.5.4. Hypothesis Testing

According to Ghozali (2013), the hypothesis could be tested by using inner model. The inner model testing is consisting to test the relationship between R-Square, T-Statistic, and Path Coefficient.

3.5.4.1.R-Square

The R-square value is used to measure the extent ability of model in indicate of variation of the dependent variable changes. The parameter used to test the feasibility of the model by the range result between 0 and 1, (Ghozali, 2013)

3.5.4.2.T-Test Statistic

Basically, t-test statistic is a test that used to examine how far the influence of independent variable in explaining variation the dependent variable individually (Ghozali, 2011). PLS Software program will help t-test in this

research. Moreover, the value of t-test will be approved if the value of t-count > t-Table (1.64) in the significance level of 0.05 (5%).

3.5.4.3.Path Coefficient Test

Path coefficient test is path analysis model which the data is processed into groups, classified, and categorized. In this test, there are structural and measurement model and presenting a comparison about several pathway in relation of the independent variables which may influence the dependent variable.

CHAPTER IV

RESULT AND DISCUSSION

This chapter describes data analysis and the result of research about "The Analysis of the Influence of System Quality, Information Quality, and Use on Net Benefit with User Satisfaction on e-filing system as Intervening Variable". Researcher will analyze the data that has been collected in accordance with the main problems and hypothesis formulation that is mentioned previously in the chapter 2 to later know whether the hypothesis stated can be accepted or not.

4.1. Result of Data Collection

The data collection technique in this study has been stated in chapter three (III) which used questionnaire. The respondents in this research were the taxpayer people who are register in the KPP Pratama Bengkulu. The following is a summary of distribution and return questionnaire in this researcher in Table 4.7.

Table 4.7. Result of Data Collection

Description	Amount	Percentage
Distributed Questionnaire	180	100%
Return Questionnaire	160	88.89%
Questionnaire did not return	20	11.11%

Source; Data Output, 2019

4.2. Characteristic of Respondent

The characteristics in this research classified based on gender, level of education, monthly net income, and profession. The description about characteristic of respondent would be presented in the following Table of respondent.

4.2.1. Classification based on Gender

Table 4.8. Percentage of respondent based on the Gender

Gender	Amount	Percentage
Male	82	51.25%
Female	73	45.63%
Company	5	3.12%
Total	**160**	**100%**

Source: Data Output, 2019

Based on the classification data of the respondent on the gender in Table 4.8., it could be concluded that the most number of respondents are male respondents as many as 82 people or in the form of a percentage of 51.25%. Meanwhile, female respondents were 73 people or in a percentage of 45.63%. In conclusion, the most of the personal taxpayers who are registered in KPP Pratama Bengkulu who fill this research questionnaire is male gender and 3.12% left was from the company.

4.2.2. Classification based on Level of Education

Table 4.9. Percentage of respondents based on Level of Education

Level of Education	Amount	Percentage
SD	0	0%
SMP	0	0%
SMA	28	17.5%
D1	0	0%
D2	0	0%
D3	7	4.38%
S1	106	66.25%
S2	14	8.75%
S3	0	0%
Other	0	0%
Company	5	3.12%
Total	**160**	**100%**

Source: Data Output, 2019

Based on the classification data of respondents on the level of education in Table 4.9., it can be sum up that the most number of respondents are the respondents with the level of education of S1 of 106 people or in the form of a percentage of 66.25%. As for the respondents with the level of education of SMA are 28 people or in the form of a percentage of 17.5%, for respondents with the level of education of D3 are 7 people or in the form of a percentage of 4.38%, and for respondents who have S2 as level of education as many as 14 people or in a percentage of 8.75%. then, the company were fill the questionnaire about 5 companies. Furthermore, it can be concluded that most of the personal taxpayers which are registered in KPP Pratama Bengkulu who fill this research questionnaire is the respondent that have S1 as the level of education.

4.2.3. Classification based on the Monthly Net Income

Table 4.10. Percentage of respondents based on monthly net income (Personal Taxpayer)

Monthly net income	Amount	Percentage
≤ Rp 4.500.000	78	50.32%
Rp 4.500.001 - Rp 10.000.000	73	47.10%
Rp 10.000.0001 - Rp 15.000.000	2	1.29%
> Rp 15.000.000	2	1.29%
Total	**155**	**100%**

Source: Data Output, 2019

Table 4.11. Percentage of respondents based on monthly net income (Body Taxpayer)

Yearly net income	Amount	Percentage
≤ Rp 4.800.000.000	3	60.00%
≥ Rp 4.800.000.000	1	20.00%
≥ Rp 9.000.000.000	1	20.00%
Total	**5**	**100%**

Source: The result of research, 2019

Based on the classification data of respondents on monthly net income in Table 4.10 and Table 4.11., it can be concluded that the most respondents for the personal taxpayers are respondents with a monthly net income of ≤ Rp 4.500.000, which is 78 people or in the form of percentage is 50.32%. For respondents who get monthly net income of Rp 4.500.001 - Rp 10.000.000, which is 73 people or in percentage of 47.10%, while the respondents with monthly net income of Rp 10.000.0001 - Rp 15.000.000 as many as 2 people or in the form of a percentage is 1.29%, and it is equally with respondents with a monthly income of > Rp 15.000.000. Besides, the most respondents for the body taxpayers are the respondents with yearly net income ≤ Rp 4.800.000.000 with the percentage of 60.00% that consist of 3 body taxpayers. Meanwhile, the percentage of body taxpayer's respondents that have monthly net income of ≥ Rp 4.800.000.000 and ≥ Rp 9.000.000.000 is equally as many as 20.00%. In the summary, the most of the personal taxpayers who are registered in KPP Pratama Bengkulu who fill this research questionnaire are respondents with monthly net income of ≤ Rp 4.500.000 and for the most of body taxpayer respondents with monthly net income ≤ Rp 4.800.000.000.

4.2.4. Classification based on the Profession

Table 4.12. Percentage of respondents based on Profession

Profession	Amount	Percentage
Civil Servant (PNS)	97	60.63%
Private Sector	39	24.38%
BUMN	12	7.50%
Entrepreneurship	4	2.50%
Others	3	1.86%
Company	5	3.13%
Total	**160**	**100%**

Source: Data Output, 2019

Based on the classification data of respondents on Table 4.12, it can be concluded that the most respondents are respondents with the work of civil servants (PNS) as many as 97 people or in the form of percentage of 60.63%. For respondents who are entrepreneurship of 4 people or in the form of percentage of 2.50%, while respondents who are work in private sector as many as 39 people or in the form of percentage of 24.38%, and respondents who are employees of BUMN as many as 12 people or in presentation of 7.5%. Then, respondents who have another profession are 3 people or in the percentage of 1.86%. Meanwhile, the companies were fill the questionnaire was 5 companies as many as 3.13%. Moreover, it can be concluded that most personal taxpayers who are registered in KPP Pratama Bengkulu that fill this research questionnaire are respondents who are civil servants (PNS) as the profession.

4.3. Descriptive Statistic

Descriptive analysis is data analysis by using statistic-univariate statistics such as mean, median, mode, standard deviation, value variance and others. In this study, the measurements used were the minimum, maximum, mean and standard deviation based on the respondents responses of each variable. The descriptive variable statistics of this research can be seen in Table 4.13.

Table 4.13. The result of descriptive analysis

	N	Min.	Max.	Mean	Std. Deviation
System Quality (X1)	160	3.00	6.00	4.8821	.65799
Information Quality (X2)	160	2.86	6.00	4.7982	.64951
Use (X3)	160	2.00	6.00	4.8812	.66526
User Satisfaction (X4)	160	2.00	6.00	4.9188	.71129
Net Benefit (Y)	160	2.00	6.00	5.0531	.61005

	N	Min.	Max.	Mean	Std. Deviation
Valid N (listwise)	160				

Source: Data output, 2019

Based on the data above, the analysis of descriptive of each variable is following:

1. System Quality (X1) has minimum value of 3.00 which means that all respondents who give the lowest assessment of the answer to System Quality are 3.00. For the maximum value of 6.00 which means that of all respondents who provide the highest assessment of the answer to System Quality is 6.00. The average value of system quality is 4.8821 means that from all respondents who gave the answer to system quality has the average assessment of 4.8821. While the standard deviation of 0.65799 indicates the size of the data spread of 160 respondents.
2. Information Quality (X2) has minimum value of 2.86 which means that of all respondents who give the lowest rate of the answer to Information Quality is 2.86. For the maximum value of 6.00 which means that of all respondents who give the highest scale of the answer to information quality is 6.00. The average value of information quality is 4.7982 implies that from all respondents who gave the answers to the information quality has the average rating of 4.7982. While the standard deviation of 0.64951 describes the size of the data spread of 160 respondents.
3. Use (X3) has minimum value of 2.00 which means that of all respondents who give the lowest of the answer to Use is 2.00. For the maximum value of 6.00 which means that of all respondents who give the highest assessment of the

answer to Use is 6.00. The average value of use is 4.8812 shows that from all respondents who gave the answers to the use has the average rating of 4.8812. While the standard deviation of 0.66526 explains the size of the data spread of 160 respondents.

4. User Satisfaction (X2) has minimum value of 2.00 which means that of all respondents who give the lowest rate of the answer to User Satisfaction is 2.00. For the maximum value of 6 which means that of all respondents who give the highest scale of the answer to user satisfaction is 6.00. The average value of user satisfaction is 4.9188 explains that from all respondents who gave the answers to the user satisfaction has the average rating of 4.9188. While the standard deviation of 0.71129 illustrates the size of the data spread of 160 respondents.
5. Net Benefit (Y) has minimum value of 2.50 which implies that of all respondents who give the lowest rate of the answer to net benefit is 2.50. For the maximum value of 6.00 which describes that of all respondents who give the highest assessment of the answer to net benefit is 6.00. The average value of net benefit is 5.0531 proves that from all respondents who gave the answers to the net benefit has the average scale of 5.0531. While the standard deviation of 0.61005 expresses the size of the data spread of 160 respondents.

4.4. Result of Outer Model Evaluation

4.4.1. Test of Validity

Validity is intended to measure the extent to which the measured variables are used actually measuring what should be measured. The validity testing used in this study are Convergency Validity and Discriminant Validity.

Convergency validity of the measurement model is using the reflective indicators that can be seen from the correlation between the score of the item/indicator and its construction score which shows based on the output that using Smart PLS 3.0. Individual indicators are considered as valid if they have a correlation value more than 0.50 (with significant level of 0.50 and T-Statistic >1.64).

Meanwhile, discriminant validity could be used by analyze the value of Average Variance Extracted (AVE) of each construct with the correlation to another construct in model while the AVE is the average proportion of the variance value extracted from the estimated set of latent variables by loading standardize the indicators of PLS Algorithm. Individual indicators are categorized as valid if the outer loading value must be more than 0.70 and AVE value must be more than 0.50. If the outer loading value is less than 0.5 then the indicator can be removed as long as the AVE value of the variable is more than 0.5 (>0.5). If the outer loading value is between 0.5-0.7, it does not need to be removed as long as the AVE value of variable is more than 0.5 (>0.5). The result of validity test shows on Table 4.14. below;

Table 4.14. Item Loadings and AVE in Model

Category	Codes	Outer Loading	AVE	
System Quality	SQ1	0.800	0.692	Valid
	SQ2	0.872		
	SQ3	0.855		
	SQ4	0.857		
	SQ5	0.835		
	SQ6	0.812		
	SQ7	0.788		
Information Quality	IQ1	0.633	0.646	Valid
	IQ2	0.888		
	IQ3	0.805		
	IQ4	0.793		
	IQ5	0.876		
	IQ6	0.840		
	IQ7	0.763		
Use	U1	0.848	0.710	Valid
	U2	0.866		
	U3	0.879		
	U4	0.775		
User Satisfaction	US1	0.903	0.808	Valid
	US2	0.894		
Net Benefit	NB1	0.848	0.732	Valid
	NB2	0.819		
	NB3	0.875		
	NB4	0.880		

Source: The result of research, 2019; Where: SQ=System Quality; IQ=Information Quality; U=Use; US=User Satisfaction; NB=Net Benefit

Based on the data in Table 4.14., it illustrated the number of System Quality (SQ), Information Quality (IQ), Use (U), User Satisfaction (US), and Net Benefit (NB) which the value is higher than the minimum number of 0.5. On the other word, some of indicators of the variables have not conformity with the qualification of the outer loading which is greater than 0.5. Moreover, Table 4.10 shows every single variable AVE is already 0.5 or greater and the indicators of outer loading are already 0.5 or higher. Beside, for the item that has outer loading value below 0.4 will be extracted. The item that has outer loading value between

0.4-0.7 and AVE value is not affected should be kept, (Hair, Black, Babin, and Anderson, 2010). Furthermore, the researcher can conclude that the variables used in are categorized as valid or has qualified the convergent validity.

Discriminant validity relates to the principle that manifest variables should not be high correlation. The way to test the discriminant validity by examining the cross-loading value for each variable and it must be > 0.50 (in Ghozali and Latan, 2014:74).

The result of discriminant validity can be seen on following Table 4.15:

Table 4.15. Cross Loading Value

	IQ	NB	SQ	U	US
IQ1	**0.633**	0.264	0.234	0.387	0.435
IQ2	**0.888**	0.466	0.450	0.569	0.604
IQ3	**0.805**	0.430	0.409	0.490	0.527
IQ4	**0.793**	0.367	0.409	0.498	0.499
IQ5	**0.876**	0.448	0.413	0.615	0.622
IQ6	**0.840**	0.428	0.433	0.594	0.630
IQ7	**0.763**	0.398	0.420	0.551	0.467
NB1	0.375	**0.848**	0.493	0.480	0.501
NB2	0.368	**0.819**	0.489	0.470	0.530
NB3	0.449	**0.875**	0.441	0.585	0.633
NB4	0.516	**0.880**	0.481	0.587	0.596
SQ1	0.374	0.345	**0.800**	0.353	0.357
SQ2	0.390	0.460	**0.872**	0.439	0.439
SQ3	0.412	0.412	**0.855**	0.420	0.398
SQ4	0.441	0.429	**0.857**	0.438	0.457
SQ5	0.339	0.469	**0.835**	0.393	0.394
SQ6	0.438	0.581	**0.812**	0.568	0.504
SQ7	0.466	0.480	**0.788**	0.454	0.481
U1	0.519	0.452	0.409	**0.848**	0.577
U2	0.494	0.500	0.404	**0.866**	0.525
U3	0.537	0.595	0.446	**0.879**	0.574
U4	0.654	0.541	0.517	**0.775**	0.679
US1	0.652	0.564	0.538	0.682	**0.903**
US2	0.568	0.633	0.408	0.590	**0.894**

Source: The result of research, 2019; Where: SQ=System Quality; IQ=Information Quality; U=Use; US=User Satisfaction; NB=Net Benefit

Table 4.15. presents the cross loading value of each indicators that provides greater than the recommended value of 0.50. These results indicate that the data has been valid or fulfilled discriminant validity.

4.4.2. Test of Reliability

Reliability test in this research will be accomplished with *composite reliability*. Construct can be concerned reliable if *the composite reliability value* and *cronbach alpha* is > 0.70 (cited in Ghozali and Latan, 2014:41).

Table 4.16. Cronbach's Alpha and Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability	
System Quality	0.907	0.927	Reliable
Information Quality	0.879	0.916	Reliable
Use	0.926	0.940	Reliable
User Satisfaction	0.864	0.907	Reliable
Net Benefit	0.762	0.894	Reliable

Source: Data Output, 2019

Table 4.16. above describes the composite reliability value and cronbach's Alpha for all the construction is greater than 0.70 with the lowest value of composite reliability value of 0.894 indicated by the net benefit variable and the lowest value of cronbach's alpha of 0.792 indicated by the Use variable. Therefore, it can be concluded that all the variables in this study are reliable or meet the reliability test.

4.5. The Result of Inner Model Evaluation

The structural model evaluation can be accomplished by examining at R-square for the dependent construct, and proved by t-statistic and path coefficient value. The R-square value of each variable is as follows:

Table 4.17. R-Square Value

Variable	R-Square
Net Benefit	0.442
User Satisfaction	0.594
Use	
Information Quality	
System Quality	

Source: Data Output, 2019

From the data output above in the Table 4.17, it can be seen that the value of R-Squares for the User Satisfaction (x4) of 0.594 and R-squares for the Net Benefit (Y) of 0.442 which means that belongs to the weak category. This explains that the taxpayer's user satisfaction can be explained by 59.40% through the use, information quality, and system quality, while the remaining 40.60% affected by other variables outside the model. on the other hand, for the taxpayer's net benefit can be explained by 44.20% through the user satisfaction, the remaining 56.80% affected by other variables outside the model.

Table 4.18. The result of Direct Path Coefficient of Hypothesis Testing between Construct

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic	P Values
System Quality → User Satisfaction	0.141	0.140	0.082	1.725	0.000
Information Quality → User Satisfaction	0.339	0.341	0.078	4.332	0.043
Use → User Satisfaction	0.408	0.406	0.082	4.980	0.000

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic	P Values
User Satisfaction → Net Benefit	0.665	0.667	0.057	11.665	0.000

Source: Data Output, 2019

From the result of direct path coefficient of relation construct above, we can conclude that as follows:

1. The system quality variable has *positive significant* influence on the user satisfaction where the Original Sample is positive 0.141 and T-statistic value is 1.725 < 1.64.
2. The information quality variable has *positive significant* influence on the user satisfaction where the Original Sample is positive 0.339 and T-statistic value is 4.332 > 1.64.
3. The use variable has *positive significant* influence on the user satisfaction where the Original Sample is positive 0.408 and T-statistic value is 4.980 > 1.64.
4. The user satisfaction variable has *positive significant* influence on the net benefit where the Original Sample is positive 0.665 and T-statistic value is 11.665 > 1.64.

Table 4.19. The result of Indirect Path Coefficient of Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic	P Value
System Quality → Net Benefit	0.094	0.094	0.057	1.653	0.000
System Quality → User Satisfaction					

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic	P Value
Information Quality → Net Benefit	0.226	0.227	0.053	4.269	0.049
Information system → User Satisfaction					
Use → Net Benefit	0.271	0.272	0.063	4.292	0.000
Use → User Satisfaction					
User Satisfaction → Net Benefit					

Source: Data Output, 2019

From the result of indirect path coefficient of hypothesis testing above, we can conclude that as follows:

1. The system quality variable has *positive significant* influence through user satisfaction on net benefit where the Original Sample is positive 0.094 and T-statistic value is 1.653 < 1.64.
2. The information quality variable has *positive significant* influence through user satisfaction on net benefit where the Original Sample is positive 0.226 and T-statistic value is 4.269 > 1.64.
3. The use variable has *positive significant* influence through user satisfaction on the net benefit where the Original Sample is positive 0.0271 and T-statistic value is 4.292 > 1.64.

In conclusion, the user satisfaction variable is intervening variable.

4.6. Discussion

4.6.1. System Quality has significant positive influence on User satisfaction on e-filing system

Based on the data stated in Table 4.13 and previous explanation, therefore, it shows that the system quality has significant and positive influence on the user satisfaction. Thus, the first hypothesis (H1) is supported and consistent with the previous study that conducted by Veeramootoo et al. (2018) and Damayanti, Sulistiowati, and Kartikasari (2018). The result is due to the system quality on the user satisfaction that has the T-statistic value of 1.725 and the original sample estimate value is positive 0.339 which mentioned in Table 4.13. This explains that due to system quality, it was also increase the user satisfaction of e- filling system.

The results of this study proved that the users on e-filing system satisfied with the E-Filing system provided by the Directorate General of Taxation and it has good quality of the system. This shows that E-filing system users feel the quality of the system is easy to understand, easy to use and ease in accessing the system. Based on the result of surveys, it proved that many respondents filled the questionnaire with the number of 6 in the indicator of accessibility which means the system is easy to go back and continue between pages and it only takes a few clicks to locate information. It is consistent with the opinion from a civil servant who has been using e-filing system for 2 years. According to Okitoro Ginting (cited in Sembiring, Monday March 12th 2018), the system is easy to use and ease in accessing therefore, he does not need to queue in the tax office.

4.6.2. Information Quality has significant positive influence on User Satisfaction on e-filing system

Table 4.13 shows the information quality has significant and positive influence on the user satisfaction. The result is consistent with the previous study written by Hidayati, Harimurti, and SPA (2017), Masrek and Gaskin (2016), and Antong and Usman (2017) due to the information quality on the user satisfaction and the result has the T-statistic value of 4.332 and the original sample estimate value is positive 0.339.

The results proved that the user of the E-filing system was satisfied with the quality of information provided by the Directorate General of Taxes. This demonstrates from the result data of surveys that has mean number of 4.8812 which means the respondents feel the information quality produced by an adequate system of information in the work, providing timely and accurate information. Then, it is also accordance with the opinion about e-filing system of Rano Karno in Kompas.com, e-filing system has the information real time (Neonnub, Tuesday March 18th 2014). Hence, hypothesis (H2) is supported and means that due to information quality, it was also increase the user satisfaction of e- filling system. Otherwise, when the quality of the information provided is less good then the user satisfaction will be lower. Good information quality is required information systems that can quickly process input data into good, accurate and relevant information.

4.6.3. The Use has significant positive influence on User Satisfaction on e-filing system

As the data stated in Table 4.13 and previous explanation, consequently, it is shown that the "use" has significant and positive influence on the user satisfaction. The result refers the third hypothesis (H3) is supported and consistent since the research from Damayanti et al. (2018) and Saputro, Budiyanto, and Santoso (2015) stated the same way. The result is due to the use on the user satisfaction that has the T-statistic value of 4.980 and the original sample estimate value is positive 0.408 which mentioned in Table 4.14. It indicates that due to use, it will also increase the user satisfaction of e- filling system.

The results proved that the user of the E-filing system was satisfied with the use of the e-filing system provided by the Directorate General of Taxation. The results shows many respondents fill the questionnaire of the 'use' with number of 6 in the indicator of ease of job and usefulness. Then, it is also accordance with the opinion of a taxpayer, Juan in Okezone.com (cited in Sembiring, Monday March 12th 2018), the e-filing system make his job is easier because he does not need to go to tax office. It describes the users will use the system continuously hence, that when user feels use on e-filing system then, the person will use the system repeatedly.

4.6.4. User Satisfaction has significant positive influence on net benefit on e-filing system

Based on the data stated in Table 4.13 and previous explanation, it shown the user satisfaction has significant and positive influence on the net benefit. The result of hypothesis 4 (H4) is consistent with the research conducted by Damayanti et al. (2018) and Ardiyanti (2015) which revealed that User Satisfaction has positive influence on Net Benefit which means it refers the forth hypothesis (H4) is supported. The result is due to the user satisfaction on the net benefit that has the T-statistic value of 11.665 and the original sample estimate value is positive 0.665 which mentioned in Table 4.14. The result of data surveys shows many respondents filled the questionnaire with number of 6 in the indicator of repeat visit or usage, it is consistent with the opinion of a taxpayer, Sela in Okezone.com (cited in Sembiring, Monday March 12th 2018), the e-filing system is simpler because it could be done in everywhere, then it was the second time for her to use the e-filing system which means she was satisfy and repeat usage on e-filing system.

Thus, the result of this research showed the higher user satisfaction caused by good quality information, quality system, and use will improve the benefits perceived by its users. It is due to the satisfaction of the E-filing system will increase the benefits perceived by the user, because the system is created to improve the performance of the system itself, therefore when the results of the systems provide benefits to the user because of the suitability of the information user needs with information obtained then the user will be satisfied with the

system, the satisfaction of the system will increase the user's desire to use the system thus, the benefit will increase as well.

CHAPTER V

CONCLUSSION

5.1. Conclusion

Based on the discussion that stated in the previous chapter, hence the conclusion of this study, as follow:

1. From the result, it obtained that the system quality has significant and positive influence on user satisfaction of the E-filing System.
2. From the result, it obtained that the information quality has significant and positive influence on user satisfaction of the E-filing System.
3. From the result, it obtained that the use has significant and positive influence on user satisfaction of the E-filing System.
4. From the result, it obtained that the user satisfaction has significant and positive influence on net benefit of the E-filing System.

5.2. Implication

Based on the result and discussion of this study that the implication to increase the net benefit, Directorate General of Taxes could be sought by improving and increasing the information quality, system quality, use, and user satisfaction on e-filing system, therefore the user perceive of satisfy of system and get the net benefit on e-filing system that can support to increase the job of DGT.

5.3. Limitation

In conducting this research, there are several limitations and constraints faced by researcher and it affects the result of the study. The limitation such as:

1. Due to the fact that the respondents are the private taxpayer and body taxpayer, it was difficult to gather the data of body taxpayer because it needs long time to accept the permission letter to the body.

5.4. Recommendations

Based on the limitations owned by this study, the advice given by researchers among others, is as follows:

1. For the future study, increase the number of respondents of body taxpayer and expand the population, so the study will be more comprehensive
2. For the Directorate General of Taxes, improve and increase the information quality specifically navigate's indicators, system quality specially accuracy's indicator, and use on e-filing system which usefulness in work for notably to gain the net benefit that perceived by user of satisfaction.
3. For the Taxpayer, increase the effectiveness of using e-filing, therefore it could be gain the performance of DGT then improves the net benefit of using e-filing system by the user satisfaction.

REFERENCES

Ahmad, Syahril Qudus Ibnu. (2013). *Analisis Penerapan Kesuksean Sistem Teknologi Informasi SIKOMPAK pada PDAM di DIY*. Universitas Gadjah Mada.

Amalia, S. M., and Pratomo, D. (2016). The Influence of Information System Quality Information Quality, and Perceived Usefulness on Accounting System Information User. *E-Proceeding of Management*, *3*(2), 1516–1522.

Antong, and Usman, H. (2017). Pengaruh Kualitas Sistem dan Kualitas Informasi terhadap Keputusan Pemakai dan Dampak IndividuL Perspektif Model Kesuksesan DeLone and McLean. *Jurnal Akuntansi*, *03*(01), 12–23. Retrieved from https://journal.stiem.ac.id/index.php/jurakun/article/view/175

Ardiyanti, S. (2015). *Analisis net benefit sistem informasi manajemen daerah dengan menggunakan model DeLone dan McLean pada pemerintah Kota Baubau*. Universitas Makassar.

Asianzu, E., and Maiga, G. (2012). A Consumer Based Model for Adoption of E-Tax Services in Uganda. *IST-Africa 2012 Conference Proceedings*, 1–15. Retrieved from www.IST-Africa.org/Conference2012

Au, N., and Cheng, T. C. E. (2012). The Formation of Employee Satisfaction with Airline Information Systems THE FORMATION OF EMPLOYEE SATISFACTION. *Journal of Travel and Tourism Marketing*, *29*(December 2014), 335–351. http://doi.org/10.1080/10548408.2012.674875

Azhar, S. (2017). *Sistem Informasi Manajemen* (First Edit). Bandung: Lingga Jaya.

Chen, C. (2010). Information and Management Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems — An empirical study. *Information and Management*, *47*(5–6), 308–315. http://doi.org/10.1016/j.im.2010.06.005

Damayanti, N. A., Sulistiowati, and Kartikasari, P. (2018). ISSN 2338-137X Model Kesuksesan Sistem Informasi Untuk Evaluasi Website SMKN 2 Trenggalek. *Jurnal Sistem Informasi Kaputama*, *7*(3), 1–11. Retrieved from http://journal.unnes.ac.id/nju/index.php/sji

Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*, *13*(0), 319–340. http://doi.org/10.1016/j.cell.2017.08.036

DeLone, W. H., and McLean, E. R. (1992). Information Systems Success: The Quest for the Dependent Variable. *Information Systems Research*, *3*(1), 60–95. http://doi.org/10.1287/isre.3.1.60

DeLone, W. H., and McLean, E. R. (2003). The DeLone and McLean model of information systems success: A ten-year update. *Journal of Management Information Systems*, *19*(4), 9–30. http://doi.org/10.1080/07421222.2003.11045748

Desmayanti, E. (2012). *Faktor-Faktor yang Mempengaruhi Penggunaan Fasilitas Efiling oleh Wajib Pajak sebagai Sarana Penyampaian SPT Masa secara Online dan Realtime*. Universitas Diponogoro.

Fajriyansyah S., M., and Abdurachman, E. (2012). Analisis Kepuasaan Penggunaan Sistem Informasi Perkreditan (Studi KAsus: Koperasi Perumahan Wanabakti Nusantara). *Journal of Applied Finance and Accounting*, *4*(2), 167–193.

Fathya, N. (2018). *Pengaruh Kualitas Sistem Informasi , Perceived Usefulness dan Kualitas Informasi Terhadap Kepuasan Pengguna Sistem Enterprise Resource Planning (Studi Empiris pada PT . Japfa Comfeed Indonesia Tbk Cab . Tanjung Morawa Medan)*. Universitas Sumatera Utara. Retrieved from http://repositori.usu.ac.id/handle/123456789/1793

Floropoulos, J., Spathis, C., Halvatzis, D., and Tsipouridou, M. (2010). Measuring the success of the Greek Taxation Information System. *International Journal of Information Management*, *30*, 47–56. http://doi.org/10.1016/j.ijinfomgt.2009.03.013

Hidayati, N., Harimurti, F., and SPA, D. (2017). Analisis Pengaruh Kualitas Informasi dan Kualitas Sistem terhadap Kepuasaan Pengguna Sistem E-Filing. *Riset Akuntansi Dan Keuangan Indonesia*, *2*(2), 156–162. http://doi.org/10.23917/reaksi.v2i2.4913

Iivari, J. (2005). An empirical test of the DeLone-McLean model of information system success. *ACM SIGMIS Database*, *36*(2), 8–27. http://doi.org/10.1145/1066149.1066152

Kartika, N. D., and Anton. (2016). *Analisis Kualitas Sistem Informasi , Perceived Usefulness dan Kualitas Informasi Terhadap Kepuasan End User Software Akuntansi*. Lampung.

Luh, N., and Wiyati, R. K. (2016). Analisis Pengaruh Kualitas Informasi dan Kualitas SIstem terhadap Kepuasaan Pengguna SIstem Informasi Online STIKOM. *InfoSys Journal*, *4*(1), 13–22.

Masrek, M. N., and Gaskin, J. E. (2016). Assessing users satisfaction with web digital library : the case of Universiti Teknologi MARA. *The International Journal of Information and Learning Technology*, *33*(1), 36–56. http://doi.org/10.1108/IJILT-06-2015-0019

Mudahnya Pelaporan Pajak Melalui e-Filing. (2012). Retrieved December 12, 2018, from http://www.pajak.go.id/content/mudahnya-pelaporan-pajak-

melalui-e-filing-0

Neonhub, Yohanes D. (2014, March 18th). *Kompas.com:Rano KarnoApresiasi Layanan "E-Filing" Ditjen Pajak.* Retrieved July 1st, 2019 from http://bisniskeuangan.kompas.com/read/2014/03/18/1259482/Rano.Karno.Apresiasi.Layanan.E-Filing.Ditjen.Pajak

Ojo, A. I. (2017). Validation of the DeLone and McLean Information Systems Success Model. *Healthcare Informatics Research*, *23*(1), 60–66. http://doi.org/https://doi.org/10.4258/hir.2017.23.1.60

Oktal, O., and Yazici, O. A. B. (2016). Measurement of Internal User Satisfaction and Acceptance of the E-Justice System in Turkey. *Aslib Journal of Information Management*, *68*(6). http://doi.org/10.1108/AJIM-04-2016-0048

Saha, P., Nath, A. K., and Salehi-Sangari, E. (2012). Evaluation of government e-tax websites : an information quality and system quality approach. *Transforming Government People Process and Policy*, *6*(3), 300–321. http://doi.org/10.1108/17506161211251281

Saputro, P. H., Budiyanto, A. D., and Santoso, A. J. (2015). Model Delone and Mclean untuk Mengukur Kesuksesan E-government Kota Pekalongan. *Scientific Journal of Informatics*, *2*(1), 1–8. Retrieved from http://journal.unnes.ac.id/nju/index.php/sji

Seddon, P. B. (1997). A Respecification and Extension of the DeLone and McLean Model of IS Success. *Information System Research*, *8*(3), 240–253.

Sembiring, Lidya J. (March 12th, 2018). *Okezone: Masyarakat Sebut Lapor SPT Online Lebih Mudah.* Retrieved July 1st, 2019 from http://economy.okezone.com/read/2018/03/11/320/1871086/masyarakat-sebut-lapor-spt-online-lebih-murah

Simanjuntak, T. H., and Mukhlis, I. (2012). *Dimensi Ekonomi Perpajakan Dalam Pembangunan Ekonomi*. (N. Budiana, Ed.) (1st ed.). Jakarta: Raih Asa Sukses (Penebar Sadaya Group).

Veeramootoo, N., Nunkoo, R., and Dwivedi, Y. K. (2018). What determines success of an e-government service? Validation of an integrative model of e-filing continuance usage. *Government Information Quarterly*, *35*(2), 161–174. http://doi.org/10.1016/j.giq.2018.03.004

Wang, Y., and Liao, Y. (2008). Assessing eGovernment systems success : A validation of the DeLone and McLean model of information systems success. *Government Information Quarterly*, *25*, 717–733. http://doi.org/10.1016/j.giq.2007.06.002

Widodo, A., Putranti, H. R. D., and Nurchayati. (2016). Pengaruh Kualitas Sistem Aplikasi Dan Kualitas Informasi Terhadap Kepuasan Pengguna Sistem

Aplikasi Rts (Rail Ticketing System) Dengan Kepercayaan Sebagai Variabel Mediasi (Studi Pada Penumpang “Kai” Ekonomi Operasi 4 Semarang). *Jurnal Media Ekonomi Dan Manajemen*, *31*(2), 160–181.

Widyadinata, Y., and Toly, A. A. (2014). Pengaruh Kualitas Sistem, Kualitas Informasi, Ketepatan Waktu, dan Kerahasiaan terhadap Kepuasan Wajib Pajak Pengguna E-Filing. *Tax and Accounting Review*, *4*(1), 1–13.

Yudatama, U. (2012). Pengembangan Model dan Usulan Metode Pengukuran Kesuksesan Sistem Teknologi Informasi DeLone and Mc Lean Untuk Tercapainya Budaya Clan, (2012).

APPENDICES

Appendix 1: QUESTIONNAIRE SHEET

ANALISIS PENGARUH KUALITAS SISTEM, KUALITAS INFORMASI, DAN PENGGUNAAN TERHADAP MANFAAT BERSIH DENGAN KEPUASAAN PENGGUNA SISTEM E-FILING SEBAGAI VARIABEL INTERVENING

KUISIONER PENELITIAN

Oleh:

Nama : Dhio Tiara Alfioni

No. Mahasiswa : 15312119

Jurusan : Akuntansi

FAKULTAS EKONOMI

INTERNATIONAL PROGRAM

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2019

Hal : Permohonan Pengisian Kuisioner

Kepada Yth.

Bapak/Ibu/Saudara/i

Di Tempat

Assalamu'alaikum Wr. Wb.

Sehubung dengan penyelesaian Skripsi Jurusan Akuntansi pada Universitas Islam Indonesia, perkenalkanlah saya **Dhio Tiara Alfioni** bermaksud mengadakan penelitian dengan judul **"Analisis Pengaruh Kualitas Sistem, Kualitas Informasi, dan Penggunaan terhadap Manfaat Bersih dengan Kepuasan Pengguna Sistem E-filing sebagai Variabel Intervening "**. Penelitian ini bertujuan untuk mengetahuin pengaruh kualitas sistem kualitas informasi, dan minat pengguna sistem terhadap sistem e-filing.

Mengingat sangat pentingnya data tersebut dan tidak ada tujuan lain selain tujuan ilmiah, melalui surat ini saya mohon keikhlasan dan kesediaan Bapak/Ibu/Saudara/I untuk mengisi kuisioner sesuai dengan pernyataan yang telah tersedia.

Atas bantuan Bapak/Ibu/Saudara/I dalam partisiapasi membantu pengisian kuisioner ini saya mengucapkan terima kasih.

Wassalamu'alaikum Wr. Wb.

Yogyakarta, 9 Maret 2019

Dosen Pembimbing, Mahasiswa,

Yuni Nustini, Dra., MAFIS, Ak., CA, Ph.D Dhio Tiara Alfioni

I. Identitas Responden :

Nama *(Opsional)* :

Alamat *(Opsional)* :

Jenis Kelamin : ☐ Laki-laki ☐ Perempuan

(beri tanda (√) atau (X) pada salah satu kotak)

Umur : tahun

Pendidikan Terakhir : ☐ SD ☐ D3 ☐ S3

☐ SMP ☐ S1 ☐ Lainnya

☐ SMA ☐ S2

(beri tanda (√) atau (X) pada salah satu kotak)

Mulai E-filing :

Pekerjaan : ☐ PNS ☐ Wirausaha

☐ Swasta ☐ Lainnya ……

Penghasilan Per-bulan : ☐ ≤ Rp 4.500.000

(Bersih) ☐ Rp 4.500.001 – Rp 10.000.000

☐ Rp 10.000.001 – Rp 15.000.000

☐ > Rp 15.000.000

II. Petunjuk Pengisian

Bapak/Ibu/Saudara/I dapat memberikan jawaban dengan memberikan tanda (√) atau (X) pada kotak yang sesuai berdasarkan apa yang dialami.

Keterangan:

1. STS : Sangat Tidak Setuju
2. TS : Tidak Setuju
3. ATS : Agak Tidak Setuju
4. AS : Agak Setuju
5. S : Setuju
6. SS : Sangat Setuju

A. Kualitas Sistem

No.	Pertanyaan	STS	TS	ATS	AS	S	SS
1.	Sistem E-Filing menyediakan informasi yang diperlukan dan bisa diunduh						
2.	Sistem E-Filing menyediakan petunjuk yang membantu dalam menyelesaikan SPT						
3.	Sistem E-Filing menyediakan akses informasi yang cepat						
4.	E-Filing memuat semua teks dan angka dari SPT dengan cepat						
5.	E-Filing mudah untuk berpindah-pindah antar halaman						
6.	Saya hanya memerlukan beberapa "langkah" untuk memperoleh informasi di sistem E-Filing						
7.	Sistem E-Filing mudah untuk dijalankan						

A. Kualitas Informasi

No.	Pertanyaan	STS	TS	ATS	AS	S	SS
1.	Informasi dalam sistem E-filing bebas dari kesalahan						
2.	Sistem E-Filing menyediakan informasi yang sesuai dengan kebutuhan saya						
3.	Informasi dalam sistem E-filing *up-to-date*						
4.	Sistem E-Filing menyediakan informasi yang saya butuhkan pada waktu yang tepat						
5.	Informasi yang disajikan dalam sistem E-filing terkait dengan permasalahan pokok						
6.	Informasi dalam sistem E-filing memadai untuk dilakukan						
7.	Informasi dalam E-filing berisi topic yang diperlukan untuk menyelasaikan SPT						

B. Kegunaan

No.	Pertanyaan	STS	TS	ATS	AS	S	SS
1.	Saya memanfaatkan fitur yang disajikan sistem E-filing						

No.	Pertanyaan	STS	TS	ATS	AS	S	SS
2.	Menggunakan sistem e-filing membuat saya lebih cepat dalam menyelesaikan tugas						
3.	Menggunakan sistem E-filing membuat pekerjan saya lebih mudah						
4.	Saya menemukan kegunaan dari sistem e-filing dalam pekerjaan saya						

C. Kepuasan Pengguna

No.	Pertanyaan	STS	TS	ATS	AS	S	SS
1.	Saya merasa puas dengan sistem E-filing						
2.	Sistem e-filing sesuai dengan ekpekstasi saya						

D. Manfaat Bersih

No.	Pertanyaan	STS	TS	ATS	AS	S	SS
1.	Saya menggunakan sistem E-filing untuk mengisi SPT terkait pelaporan SPT						
2.	Sistem E-filing memberikan informasi yang pentingd an berharga terhadap performa saya sebagai pengguna						
3.	Sistem E-filing menghemat waktu saya						
4.	Sistem E-filing membantu saya mengatasi keterbatasan dari sistem kertas dalam mengisi SPT						

Appendix 2: DATA TABULATION

System Quality of E-Filing (SQ)									
No.	SQ1	SQ2	SQ3	SQ4	SQ5	SQ6	SQ7	Mean	Total
1	5	5	4	4	5	5	5	4.714	33
2	6	6	6	6	6	5	5	5.714	40
3	5	5	5	5	5	5	5	5	35
4	5	5	5	5	5	5	5	5	35
5	5	5	5	5	5	5	5	5	35
6	5	5	6	5	5	5	5	5.143	36
7	5	6	6	6	5	5	5	5.429	38
8	6	5	5	5	5	5	5	5.143	36
9	6	6	6	6	6	6	6	6	42
10	6	6	5	4	4	5	4	4.857	34
11	6	6	6	6	6	6	6	6	42
12	6	6	6	6	6	6	6	6	42
13	6	6	6	6	6	6	6	6	42
14	6	6	6	6	6	6	6	6	42
15	5	5	5	5	5	5	5	5	35
16	4	4	4	4	4	4	4	4	28
17	5	5	5	4	5	5	5	4.857	34
18	4	5	5	5	4	4	6	4.714	33
19	5	6	6	5	5	5	5	5.286	37
20	4	4	4	4	4	4	4	4	28
21	5	6	6	5	5	5	5	5.286	37
22	5	5	5	5	5	5	5	5	35
23	5	4	5	5	5	5	4	4.714	33
24	4	4	4	4	4	3	4	3.857	27
25	5	5	5	5	5	3	2	4.286	30
26	5	5	5	5	5	3	2	4.286	30
27	5	5	5	5	5	2	5	4.571	32
28	4	3	3	3	2	3	3	3	21
29	5	5	6	6	5	5	6	5.429	38
30	5	5	6	5	5	6	6	5.429	38
31	4	4	4	4	4	4	4	4	28
32	5	5	4	4	5	5	5	4.714	33
33	5	5	5	6	5	6	6	5.429	38
34	5	5	4	4	5	5	5	4.714	33
35	6	6	6	6	6	5	5	5.714	40
36	5	5	5	5	5	5	5	5	35
37	5	5	5	5	5	5	5	5	35
38	5	5	5	5	5	6	6	5.286	37
39	5	6	4	4	5	6	4	4.857	34
40	4	5	5	5	6	6	6	5.286	37
41	5	5	5	6	5	5	5	5.143	36

No.	SQ1	SQ2	SQ3	SQ4	SQ5	SQ6	SQ7	Mean	Total
42	5	6	6	5	5	5	3	5	35
43	5	5	5	5	5	4	5	4.857	34
44	5	4	5	5	5	4	5	4.714	33
45	5	5	5	5	5	5	5	5	35
46	5	6	4	5	5	6	6	5.286	37
47	5	5	5	5	5	5	5	5	35
48	6	6	6	6	6	6	6	6	42
49	6	6	6	6	6	6	6	6	42
50	4	4	4	4	4	4	4	4	28
51	5	5	5	6	5	5	6	5.286	37
52	5	5	5	5	5	4	5	4.857	34
53	6	6	6	5	5	4	5	5.286	37
54	3	3	3	2	4	4	4	3.286	23
55	5	5	5	5	5	5	5	5	35
56	5	5	5	5	5	5	5	5	35
57	5	5	5	5	5	5	5	5	35
58	4	4	4	4	4	5	5	4.286	30
59	4	4	4	4	4	4	4	4	28
60	4	4	4	4	4	4	4	4	28
61	4	4	4	4	4	4	4	4	28
62	4	4	4	4	4	4	4	4	28
63	3	3	3	3	3	3	3	3	21
64	5	5	5	5	5	5	5	5	35
65	5	5	5	5	5	5	5	5	35
66	5	5	5	5	5	5	5	5	35
67	5	5	5	5	5	6	5	5.143	36
68	5	5	4	4	5	5	5	4.714	33
69	5	5	5	5	5	5	4	4.857	34
70	3	3	3	3	4	3	3	3.143	22
71	5	5	5	5	5	4	4	4.714	33
72	4	4	4	4	4	4	4	4	28
73	6	6	6	6	5	5	6	5.714	40
74	6	6	6	6	6	6	6	6	42
75	5	5	5	5	5	4	5	4.857	34
76	5	5	5	4	4	5	5	4.714	33
77	5	5	5	5	4	4	5	4.714	33
78	6	6	5	5	5	5	6	5.429	38
79	6	6	6	5	5	5	6	5.571	39
80	4	5	5	5	5	4	4	4.571	32
81	6	6	6	6	6	5	6	5.857	41
82	5	5	5	5	4	6	5	5	35
83	6	6	6	6	5	5	6	5.714	40
84	6	5	6	6	5	5	5	5.429	38

No.	SQ1	SQ2	SQ3	SQ4	SQ5	SQ6	SQ7	Mean	Total
85	3	3	3	3	3	3	3	3	21
86	5	5	5	5	5	5	5	5	35
87	5	5	5	5	5	5	5	5	35
88	6	5	5	6	6	5	6	5.571	39
89	5	4	4	5	4	5	5	4.571	32
90	5	5	5	5	5	5	5	5	35
91	5	5	5	5	5	5	5	5	35
92	5	4	4	4	4	5	5	4.429	31
93	5	5	5	5	5	5	5	5	35
94	5	5	5	5	5	5	5	5	35
95	5	4	5	5	3	3	3	4	28
96	1	5	5	5	2	5	5	4	28
97	5	5	5	5	5	5	5	5	35
98	6	5	5	3	4	5	4	4.571	32
99	6	5	5	5	5	5	5	5.143	36
100	5	5	5	5	5	5	4	4.857	34
101	5	4	4	5	5	4	4	4.429	31
102	5	5	5	4	5	5	5	4.857	34
103	5	5	4	5	5	5	4	4.714	33
104	5	5	5	5	5	5	5	5	35
105	6	6	6	5	5	5	5	5.429	38
106	5	5	4	5	4	5	4	4.571	32
107	5	5	4	5	5	5	4	4.714	33
108	5	4	5	4	5	4	5	4.571	32
109	5	5	5	4	5	5	4	4.714	33
110	5	5	4	5	4	5	5	4.714	33
111	3	3	4	4	3	3	3	3.286	23
112	5	5	5	4	4	5	5	4.714	33
113	6	5	5	6	5	6	5	5.429	38
114	5	4	5	4	5	4	5	4.571	32
115	3	3	3	3	3	3	4	3.143	22
116	5	5	5	5	5	5	4	4.857	34
117	5	4	5	5	5	5	4	4.714	33
118	6	5	4	5	4	6	6	5.143	36
119	5	4	4	5	5	4	5	4.571	32
120	5	5	5	5	5	5	5	5	35
121	5	5	5	4	5	5	4	4.714	33
122	5	5	5	5	5	5	5	5	35
123	5	5	5	5	5	5	5	5	35
124	4	4	4	4	4	4	4	4	28
125	5	4	5	5	4	5	4	4.571	32
126	5	5	4	4	5	4	4	4.429	31
127	6	6	6	6	6	6	6	6	42

No.	SQ1	SQ2	SQ3	SQ4	SQ5	SQ6	SQ7	Mean	Total
128	5	5	6	6	6	6	5	5.571	39
129	5	5	4	4	5	5	4	4.571	32
130	4	4	4	4	4	4	5	4.143	29
131	5	5	5	5	5	5	6	5.143	36
132	5	5	5	5	5	5	5	5	35
133	5	4	5	5	4	5	4	4.571	32
134	5	5	5	5	5	5	5	5	35
135	5	4	5	5	5	5	4	4.714	33
136	6	6	6	6	6	6	6	6	42
137	5	4	5	5	5	5	4	4.714	33
138	5	5	5	5	4	5	4	4.714	33
139	6	6	6	6	6	6	6	6	42
140	5	5	5	5	5	5	5	5	35
141	6	6	6	5	5	6	5	5.571	39
142	4	5	5	5	4	5	5	4.714	33
143	5	5	6	6	6	6	6	5.714	40
144	5	5	5	5	5	5	6	5.143	36
145	6	5	5	6	5	6	6	5.571	39
146	5	4	5	5	5	5	4	4.714	33
147	5	6	6	5	5	6	5	5.429	38
148	5	5	5	5	5	5	5	5	35
149	5	5	5	5	4	5	4	4.714	33
150	5	6	6	5	6	5	6	5.571	39
151	5	5	5	5	5	5	6	5.143	36
152	5	5	6	6	5	6	5	5.429	38
153	5	6	5	6	6	6	6	5.714	40
154	5	5	4	5	5	5	4	4.714	33
155	6	6	6	6	5	6	5	5.714	40
156	3	5	5	4	5	5	5	4.571	32
157	4	4	4	4	4	4	4	4	28
158	6	5	6	6	6	5	6	5.714	40
159	3	3	3	3	3	3	3	3	21
160	5	5	5	5	5	5	5	5	35
								4.882	4675

Information Quality of E-Filing (SQ)									
No.	IQ1	IQ2	IQ3	IQ4	IQ5	IQ6	IQ7	Mean	Total
1	3	4	4	5	5	5	5	4.429	31
2	5	5	5	5	5	5	5	5	35
3	5	5	5	5	5	5	5	5	35
4	5	5	5	5	5	5	5	5	35
5	5	5	5	5	5	5	5	5	35
6	4	5	5	6	5	5	5	5	35

No.	IQ1	IQ2	IQ3	IQ4	IQ5	IQ6	IQ7	Mean	Total
7	4	5	5	6	5	5	6	5.143	36
8	5	5	5	5	5	5	5	5	35
9	4	5	5	6	6	6	6	5.429	38
10	5	5	5	4	5	5	5	4.857	34
11	6	6	6	6	6	6	6	6	42
12	6	6	6	6	6	6	6	6	42
13	6	6	6	6	6	6	6	6	42
14	6	6	6	6	6	6	6	6	42
15	5	5	5	5	5	5	5	5	35
16	5	6	6	6	6	5	5	5.571	39
17	5	5	5	5	5	5	5	5	35
18	4	5	5	5	5	5	5	4.857	34
19	2	6	6	6	6	6	6	5.429	38
20	6	6	6	6	6	6	6	6	42
21	2	5	5	5	5	5	5	4.571	32
22	4	4	4	4	4	4	4	4	28
23	5	5	5	5	6	6	6	5.429	38
24	5	5	5	5	5	5	5	5	35
25	2	2	2	5	2	2	5	2.857	20
26	3	3	3	3	3	3	3	3	21
27	2	5	5	5	5	5	5	4.571	32
28	4	4	4	5	5	5	5	4.571	32
29	5	5	4	5	5	6	5	5	35
30	5	5	6	6	5	6	5	5.429	38
31	4	5	4	5	5	6	6	5	35
32	3	3	3	3	3	3	3	3	21
33	4	5	4	5	5	6	5	4.857	34
34	4	5	5	4	5	5	5	4.714	33
35	2	5	5	5	5	5	5	4.571	32
36	6	6	5	5	5	5	5	5.286	37
37	5	5	5	6	6	6	6	5.571	39
38	4	5	4	5	5	5	6	4.857	34
39	4	5	6	5	4	5	6	5	35
40	4	4	5	5	4	4	5	4.429	31
41	4	6	6	6	5	5	5	5.286	37
42	4	4	3	4	5	5	5	4.286	30
43	5	5	5	4	5	5	4	4.714	33
44	4	5	5	5	5	5	6	5	35
45	4	6	5	5	4	4	5	4.714	33
46	5	4	6	4	5	5	6	5	35
47	5	5	5	5	5	5	5	5	35
48	2	5	5	5	5	6	6	4.857	34
49	5	5	5	5	5	5	5	5	35

No	IQ1	IQ2	IQ3	IQ4	IQ5	IQ6	IQ7	Mean	Total
50	3	3	3	3	3	3	3	3	21
51	5	5	6	5	6	6	4	5.286	37
52	3	4	5	5	5	5	5	4.571	32
53	5	5	6	4	5	6	5	5.143	36
54	3	3	4	3	3	3	3	3.143	22
55	5	5	5	5	5	5	5	5	35
56	2	4	5	5	4	5	5	4.286	30
57	5	5	5	5	5	5	5	5	35
58	4	4	4	4	4	4	4	4	28
59	5	5	5	5	5	5	5	5	35
60	5	5	5	5	5	5	5	5	35
61	5	5	5	5	5	5	5	5	35
62	3	3	3	3	3	3	3	3	21
63	4	4	4	4	4	4	4	4	28
64	5	5	5	5	5	5	5	5	35
65	5	5	5	5	5	5	5	5	35
66	4	5	5	5	4	5	4	4.571	32
67	3	3	3	3	3	3	3	3	21
68	4	5	4	5	5	5	5	4.714	33
69	4	5	5	4	4	4	4	4.286	30
70	4	5	5	5	5	5	5	4.857	34
71	4	5	5	5	5	5	5	4.857	34
72	5	5	5	5	5	5	5	5	35
73	5	5	5	5	5	5	5	5	35
74	5	5	5	5	6	5	6	5.286	37
75	4	4	4	4	4	5	5	4.286	30
76	5	5	5	4	5	5	5	4.857	34
77	3	4	4	4	4	5	5	4.143	29
78	4	5	6	5	5	4	5	4.857	34
79	5	6	6	6	6	5	5	5.571	39
80	2	4	4	4	4	5	5	4	28
81	2	5	5	5	4	4	5	4.286	30
82	4	4	5	5	5	5	5	4.714	33
83	5	5	5	5	6	6	6	5.429	38
84	5	4	5	4	5	5	5	4.714	33
85	3	3	4	4	4	4	4	3.714	26
86	4	5	5	5	3	3	5	4.286	30
87	4	5	5	5	4	4	5	4.571	32
88	5	5	5	5	5	5	5	5	35
89	5	5	4	5	5	5	5	4.857	34
90	4	5	5	5	4	4	5	4.571	32
91	4	4	4	4	4	4	4	4	28
92	6	5	4	4	4	6	4	4.714	33

No	IQ1	IQ2	IQ3	IQ4	IQ5	IQ6	IQ7	Mean	Total
93	5	5	5	5	5	5	5	5	35
94	4	5	5	5	5	5	5	4.857	34
95	3	5	5	5	5	4	4	4.429	31
96	5	5	5	5	4	4	5	4.714	33
97	5	5	5	5	5	5	5	5	35
98	3	3	6	3	2	5	6	4	28
99	4	5	5	5	4	4	5	4.571	32
100	5	5	5	6	5	4	5	5	35
101	1	4	4	4	4	5	5	3.857	27
102	2	5	5	5	5	5	5	4.571	32
103	5	4	5	5	4	5	5	4.714	33
104	5	5	5	5	5	5	5	5	35
105	5	5	5	5	5	5	5	5	35
106	5	4	5	4	5	4	5	4.571	32
107	5	5	4	5	5	4	5	4.714	33
108	5	5	5	4	4	5	5	4.714	33
109	5	5	4	5	4	5	5	4.714	33
110	5	4	5	4	5	5	5	4.714	33
111	4	4	4	4	4	4	4	4	28
112	5	4	5	4	5	5	4	4.571	32
113	5	6	6	5	6	6	6	5.714	40
114	5	4	4	5	5	4	5	4.571	32
115	4	5	5	6	5	4	5	4.857	34
116	5	5	5	5	5	6	5	5.143	36
117	5	5	5	5	4	4	5	4.714	33
118	6	6	5	4	6	6	5	5.429	38
119	5	4	4	5	5	4	5	4.571	32
120	5	5	5	5	5	5	5	5	35
121	5	4	5	4	4	5	5	4.571	32
122	5	5	5	5	5	5	5	5	35
123	5	5	5	5	5	5	5	5	35
124	3	3	3	3	3	3	4	3.143	22
125	5	5	4	5	5	4	5	4.714	33
126	5	5	5	4	4	5	5	4.714	33
127	6	6	5	6	5	6	6	5.714	40
128	2	5	5	5	5	5	5	4.571	32
129	5	4	5	4	5	5	5	4.714	33
130	3	3	3	3	3	4	3	3.143	22
131	5	5	5	5	5	5	5	5	35
132	5	5	5	5	5	5	5	5	35
133	5	4	5	5	4	5	5	4.714	33
134	5	5	5	5	5	5	5	5	35
135	5	5	4	4	5	5	4	4.571	32

136	6	6	6	6	6	6	6	6	42
137	5	5	6	6	6	6	5	5.571	39
138	5	5	5	5	5	5	5	5	35
139	5	5	6	6	5	5	5	5.286	37
140	5	5	5	5	5	5	5	5	35
141	5	6	6	5	5	5	6	5.429	38
142	5	4	5	4	4	5	5	4.571	32
143	6	6	5	6	5	6	6	5.714	40
144	6	6	6	6	6	6	5	5.857	41
145	5	5	5	6	6	6	5	5.429	38
146	4	5	5	5	5	4	5	4.714	33
147	6	6	5	6	6	5	5	5.571	39
148	3	3	3	4	4	3	3	3.286	23
149	5	5	5	4	4	5	5	4.714	33
150	5	5	6	5	6	6	5	5.429	38
151	3	5	5	5	5	5	4	4.571	32
152	6	5	5	6	5	5	4	5.143	36
153	6	6	5	5	6	6	5	5.571	39
154	5	5	5	5	5	5	5	5	35
155	6	6	5	6	6	6	6	5.857	41
156	4	5	5	3	5	5	4	4.429	31
157	6	6	6	6	6	6	6	6	42
158	5	5	5	5	5	5	5	5	35
159	4	4	4	4	4	4	4	4	28
160	6	6	5	5	5	6	5	5.429	38
								4.798	5374

Use of E-Filing						
No.	U1	U2	U3	U4	Mean	Total
1	5	5	5	5	5	20
2	5	5	5	5	5	20
3	5	5	5	5	5	20
4	5	5	5	5	5	20
5	5	5	5	5	5	20
6	5	6	5	5	5.25	21
7	5	5	5	5	5	20
8	5	4	5	5	4.75	19
9	6	6	6	6	6	24
10	5	5	5	5	5	20
11	6	6	6	6	6	24
12	6	6	6	6	6	24
13	6	6	6	6	6	24
14	6	6	6	6	6	24
15	5	5	5	5	5	20

No.	U1	U2	U3	U4	Mean	Total
16	6	6	6	4	5.5	22
17	5	4	5	5	4.75	19
18	4	5	5	4	4.5	18
19	6	5	5	5	5.25	21
20	5	5	5	4	4.75	19
21	5	5	5	5	5	20
22	3	3	3	4	3.25	13
23	6	6	6	5	5.75	23
24	3	3	3	4	3.25	13
25	5	3	2	2	3	12
26	2	2	2	2	2	8
27	5	2	5	5	4.25	17
28	5	5	4	3	4.25	17
29	5	5	5	5	5	20
30	5	5	6	5	5.25	21
31	5	6	6	4	5.25	21
32	5	5	5	3	4.5	18
33	5	5	4	5	4.75	19
34	4	4	4	4	4	16
35	5	5	5	5	5	20
36	5	5	6	5	5.25	21
37	6	6	5	6	5.75	23
38	5	6	6	5	5.5	22
39	5	5	4	5	4.75	19
40	5	5	6	5	5.25	21
41	5	5	6	6	5.5	22
42	6	6	6	6	6	24
43	5	5	5	4	4.75	19
44	4	5	5	5	4.75	19
45	5	5	5	4	4.75	19
46	5	6	6	5	5.5	22
47	5	5	5	5	5	20
48	5	6	6	5	5.5	22
49	5	5	5	5	5	20
50	2	2	2	4	2.5	10
51	4	5	5	6	5	20
52	5	4	5	4	4.5	18
53	5	5	5	4	4.75	19
54	4	4	4	4	4	16
55	5	5	5	5	5	20
56	5	5	5	5	5	20
57	5	5	5	5	5	20
58	4	4	4	4	4	16

No.	U1	U2	U3	U4	Mean	Total
59	5	5	5	5	5	20
60	5	5	5	5	5	20
61	4	4	4	4	4	16
62	5	5	5	5	5	20
63	5	5	4	4	4.5	18
64	5	5	5	5	5	20
65	5	5	5	5	5	20
66	5	5	5	4	4.75	19
67	5	5	6	3	4.75	19
68	5	5	5	5	5	20
69	5	5	4	5	4.75	19
70	5	5	5	3	4.5	18
71	5	5	5	5	5	20
72	5	5	5	5	5	20
73	4	4	4	4	4	16
74	6	6	5	5	5.5	22
75	5	5	5	5	5	20
76	5	4	5	5	4.75	19
77	5	5	4	4	4.5	18
78	5	4	5	4	4.5	18
79	5	6	6	6	5.75	23
80	5	5	5	5	5	20
81	5	5	5	5	5	20
82	5	5	6	5	5.25	21
83	5	6	6	6	5.75	23
84	5	5	5	5	5	20
85	4	4	4	4	4	16
86	4	5	4	5	4.5	18
87	4	5	4	5	4.5	18
88	5	6	5	5	5.25	21
89	5	5	5	5	5	20
90	4	5	4	5	4.5	18
91	3	3	3	3	3	12
92	4	4	4	4	4	16
93	5	5	5	5	5	20
94	4	5	5	5	4.75	19
95	4	5	5	5	4.75	19
96	5	5	5	5	5	20
97	5	4	5	5	4.75	19
98	5	5	5	1	4	16
99	4	4	5	5	4.5	18
100	5	5	5	5	5	20
101	5	5	5	5	5	20

No.	U1	U2	U3	U4	Mean	Total
102	5	5	5	4	4.75	19
103	4	5	4	4	4.25	17
104	5	4	4	5	4.5	18
105	5	5	5	5	5	20
106	5	5	5	5	5	20
107	5	5	5	5	5	20
108	5	5	5	5	5	20
109	5	4	5	5	4.75	19
110	5	5	5	4	4.75	19
111	3	3	2	3	2.75	11
112	5	5	5	5	5	20
113	5	5	6	5	5.25	21
114	5	5	5	5	5	20
115	3	3	3	4	3.25	13
116	5	6	6	5	5.5	22
117	5	5	5	4	4.75	19
118	6	5	5	6	5.5	22
119	5	5	5	5	5	20
120	5	5	5	5	5	20
121	5	5	4	5	4.75	19
122	5	5	5	5	5	20
123	5	5	5	5	5	20
124	5	5	5	3	4.5	18
125	5	5	5	5	5	20
126	5	4	5	5	4.75	19
127	6	5	6	5	5.5	22
128	5	5	5	5	5	20
129	5	4	4	5	4.5	18
130	5	5	5	3	4.5	18
131	5	5	6	6	5.5	22
132	5	5	5	5	5	20
133	5	5	4	5	4.75	19
134	5	5	5	5	5	20
135	5	4	5	4	4.5	18
136	6	6	6	6	6	24
137	5	5	6	6	5.5	22
138	5	5	5	5	5	20
139	5	6	6	6	5.75	23
140	5	5	5	5	5	20
141	6	6	6	5	5.75	23
142	5	5	5	5	5	20
143	6	5	5	6	5.5	22
144	6	6	5	5	5.5	22

No.	U1	U2	U3	U4	Mean	Total
145	5	5	6	5	5.25	21
146	5	5	5	5	5	20
147	5	6	6	6	5.75	23
148	4	4	4	3	3.75	15
149	5	6	6	5	5.5	22
150	6	5	5	5	5.25	21
151	5	5	4	5	4.75	19
152	5	6	5	6	5.5	22
153	6	6	5	6	5.75	23
154	6	6	6	6	6	24
155	6	5	5	5	5.25	21
156	5	5	5	5	5	20
157	5	5	5	6	5.25	21
158	4	4	4	4	4	16
159	5	5	5	3	4.5	18
160	5	5	6	5	5.25	21
					4.881	3124

User Satisfaction of E-Filing				
No.	US1	US2	Mean	Total
1	6	6	6	12
2	5	5	5	10
3	5	5	5	10
4	5	4	4.5	9
5	5	5	5	10
6	5	5	5	10
7	5	5	5	10
8	5	5	5	10
9	6	6	6	12
10	5	5	5	10
11	6	6	6	12
12	6	6	6	12
13	6	6	6	12
14	6	6	6	12
15	5	5	5	10
16	4	6	5	10
17	5	5	5	10
18	6	5	5.5	11
19	5	6	5.5	11
20	4	5	4.5	9
21	5	5	5	10
22	3	5	4	8
23	5	6	5.5	11

No.	US1	US2	Mean	Total
24	4	5	4.5	9
25	3	3	3	6
26	2	2	2	4
27	5	5	5	10
28	3	3	3	6
29	5	5	5	10
30	5	5	5	10
31	4	6	5	10
32	4	6	5	10
33	6	5	5.5	11
34	4	4	4	8
35	5	5	5	10
36	6	5	5.5	11
37	6	6	6	12
38	5	5	5	10
39	5	6	5.5	11
40	5	4	4.5	9
41	6	6	6	12
42	5	5	5	10
43	5	4	4.5	9
44	5	5	5	10
45	5	5	5	10
46	5	5	5	10
47	5	5	5	10
48	5	5	5	10
49	6	6	6	12
50	4	5	4.5	9
51	5	6	5.5	11
52	5	4	4.5	9
53	6	6	6	12
54	3	3	3	6
55	5	5	5	10
56	5	5	5	10
57	5	5	5	10
58	5	5	5	10
59	5	5	5	10
60	5	5	5	10
61	4	4	4	8
62	4	4	4	8
63	5	5	5	10
64	5	5	5	10
65	5	5	5	10
66	4	5	4.5	9

No.	US1	US2	Mean	Total
67	3	5	4	8
68	5	5	5	10
69	5	5	5	10
70	3	5	4	8
71	5	5	5	10
72	5	5	5	10
73	3	5	4	8
74	6	5	5.5	11
75	5	5	5	10
76	5	5	5	10
77	5	5	5	10
78	5	5	5	10
79	5	5	5	10
80	5	5	5	10
81	5	5	5	10
82	5	4	4.5	9
83	5	5	5	10
84	5	5	5	10
85	5	5	5	10
86	4	4	4	8
87	4	4	4	8
88	5	5	5	10
89	5	5	5	10
90	4	4	4	8
91	5	5	5	10
92	5	5	5	10
93	5	6	5.5	11
94	5	5	5	10
95	5	4	4.5	9
96	5	4	4.5	9
97	5	5	5	10
98	4	3	3.5	7
99	5	4	4.5	9
100	6	6	6	12
101	4	4	4	8
102	4	4	4	8
103	4	4	4	8
104	4	4	4	8
105	5	5	5	10
106	5	4	4.5	9
107	4	5	4.5	9
108	4	5	4.5	9
109	4	4	4	8

No.	US1	US2	Mean	Total
110	5	5	5	10
111	3	3	3	6
112	5	5	5	10
113	6	5	5.5	11
114	4	5	4.5	9
115	4	4	4	8
116	5	5	5	10
117	5	5	5	10
118	6	5	5.5	11
119	5	4	4.5	9
120	5	5	5	10
121	5	5	5	10
122	5	5	5	10
123	5	5	5	10
124	4	4	4	8
125	5	4	4.5	9
126	5	5	5	10
127	6	6	6	12
128	5	5	5	10
129	5	5	5	10
130	3	4	3.5	7
131	5	5	5	10
132	5	5	5	10
133	4	5	4.5	9
134	5	5	5	10
135	5	5	5	10
136	6	6	6	12
137	5	6	5.5	11
138	6	6	6	12
139	6	6	6	12
140	5	5	5	10
141	5	6	5.5	11
142	5	5	5	10
143	6	6	6	12
144	6	6	6	12
145	6	6	6	12
146	5	5	5	10
147	6	5	5.5	11
148	3	3	3	6
149	6	5	5.5	11
150	6	6	6	12
151	5	5	5	10
152	6	6	6	12

No.	US1	US2	Mean	Total
153	6	5	5.5	11
154	6	6	6	12
155	6	5	5.5	11
156	5	5	5	10
157	6	5	5.5	11
158	4	5	4.5	9
159	3	6	4.5	9
160	6	5	5.5	11
			4.991	1574

Net Benefit of E-Filing						
No.	NB1	NB2	NB3	NB4	Mean	Total
1	6	6	6	5	5.75	23
2	5	5	5	5	5	20
3	5	5	5	5	5	20
4	5	5	5	5	5	20
5	5	5	5	5	5	20
6	5	5	5	5	5	20
7	6	5	5	6	5.5	22
8	5	5	5	5	5	20
9	6	6	6	5	5.75	23
10	5	5	5	5	5	20
11	6	6	6	6	6	24
12	6	6	6	6	6	24
13	6	6	6	6	6	24
14	6	6	6	6	6	24
15	5	5	5	5	5	20
16	6	6	6	6	6	24
17	5	5	5	5	5	20
18	6	5	6	6	5.75	23
19	6	6	6	6	6	24
20	5	5	5	5	5	20
21	5	5	5	5	5	20
22	5	5	5	5	5	20
23	6	6	6	6	6	24
24	5	4	5	5	4.75	19
25	5	5	2	2	3.5	14
26	5	5	2	2	3.5	14
27	5	5	2	5	4.25	17
28	4	2	2	2	2.5	10
29	5	5	5	5	5	20
30	6	5	5	5	5.25	21
31	5	5	6	5	5.25	21

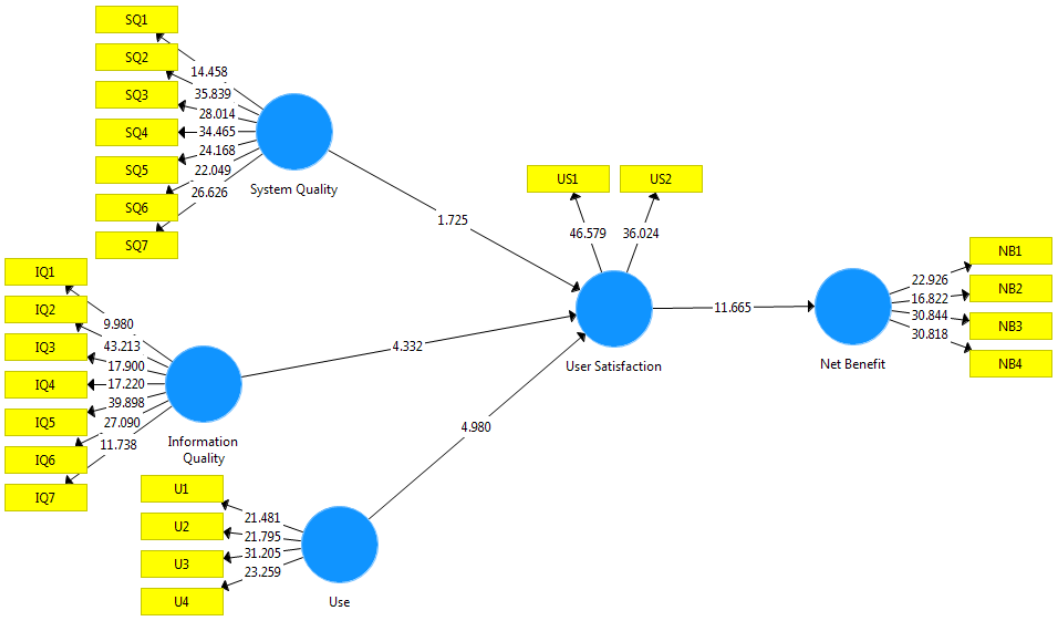
No.	NB1	NB2	NB3	NB4	Mean	Total
32	6	6	6	5	5.75	23
33	5	5	6	5	5.25	21
34	5	5	5	6	5.25	21
35	5	5	5	5	5	20
36	6	5	6	6	5.75	23
37	5	5	6	6	5.5	22
38	6	4	6	6	5.5	22
39	5	5	5	4	4.75	19
40	5	6	6	6	5.75	23
41	6	6	6	6	6	24
42	6	5	6	5	5.5	22
43	5	5	5	6	5.25	21
44	6	5	6	6	5.75	23
45	6	5	5	5	5.25	21
46	6	6	5	4	5.25	21
47	5	5	5	5	5	20
48	5	5	6	6	5.5	22
49	6	6	6	6	6	24
50	6	5	6	5	5.5	22
51	5	5	5	6	5.25	21
52	5	4	5	5	4.75	19
53	5	5	4	5	4.75	19
54	5	5	5	5	5	20
55	5	5	5	5	5	20
56	5	5	5	5	5	20
57	4	4	4	4	4	16
58	5	5	5	5	5	20
59	5	5	5	5	5	20
60	5	5	5	5	5	20
61	5	5	5	5	5	20
62	5	5	5	5	5	20
63	4	4	4	4	4	16
64	5	5	5	5	5	20
65	5	5	5	5	5	20
66	5	5	5	5	5	20
67	6	6	6	6	6	24
68	5	5	5	5	5	20
69	5	5	5	5	5	20
70	5	5	5	5	5	20
71	5	5	5	5	5	20
72	4	4	4	4	4	16
73	5	5	5	5	5	20
74	6	6	6	6	6	24

No.	NB1	NB2	NB3	NB4	Mean	Total
75	5	5	5	5	5	20
76	5	5	5	5	5	20
77	5	5	5	5	5	20
78	5	5	5	5	5	20
79	6	5	6	5	5.5	22
80	5	5	5	5	5	20
81	5	4	5	5	4.75	19
82	6	5	6	6	5.75	23
83	5	5	6	6	5.5	22
84	5	5	5	5	5	20
85	5	5	5	5	5	20
86	5	5	5	5	5	20
87	5	5	5	5	5	20
88	5	5	5	5	5	20
89	4	4	5	5	4.5	18
90	5	5	5	5	5	20
91	5	5	5	5	5	20
92	4	4	4	4	4	16
93	5	5	5	5	5	20
94	5	5	5	5	5	20
95	5	5	4	5	4.75	19
96	5	4	5	5	4.75	19
97	5	5	5	5	5	20
98	5	4	5	5	4.75	19
99	5	4	5	6	5	20
100	5	6	5	5	5.25	21
101	5	4	5	5	4.75	19
102	5	5	4	5	4.75	19
103	5	5	4	5	4.75	19
104	5	5	4	6	5	20
105	5	5	5	5	5	20
106	5	4	5	5	4.75	19
107	5	5	5	5	5	20
108	5	5	4	5	4.75	19
109	5	5	5	5	5	20
110	5	4	5	5	4.75	19
111	3	3	3	3	3	12
112	5	4	5	5	4.75	19
113	6	6	6	6	6	24
114	5	5	4	5	4.75	19
115	3	3	4	3	3.25	13
116	5	5	5	5	5	20
117	5	4	5	5	4.75	19

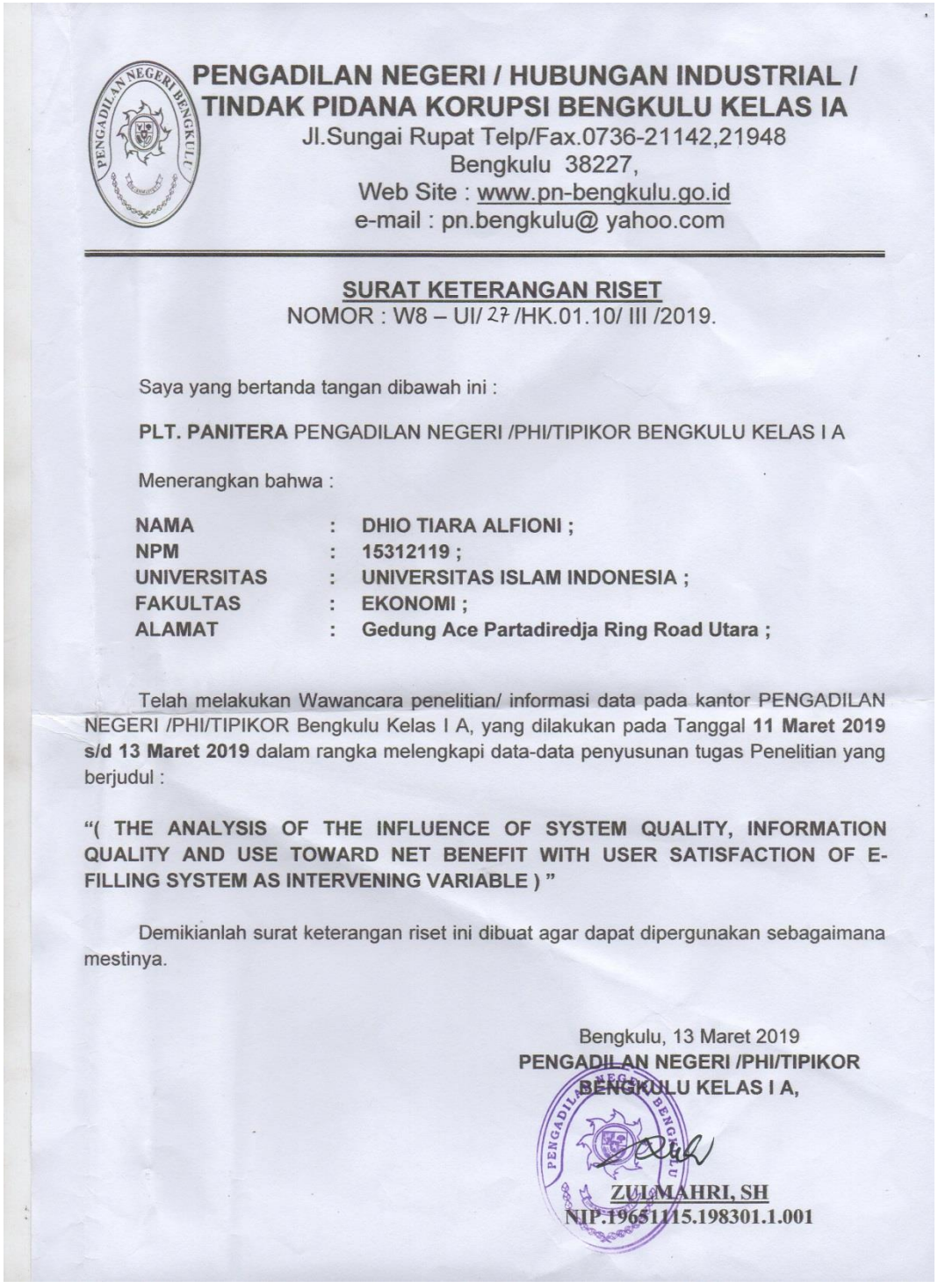
No.	NB1	NB2	NB3	NB4	Mean	Total
118	5	4	6	6	5.25	21
119	5	4	5	5	4.75	19
120	5	5	5	5	5	20
121	4	5	5	5	4.75	19
122	5	5	5	5	5	20
123	5	5	5	5	5	20
124	4	3	3	3	3.25	13
125	5	5	5	4	4.75	19
126	5	4	5	5	4.75	19
127	6	6	6	6	6	24
128	5	5	5	5	5	20
129	5	4	5	5	4.75	19
130	3	4	4	4	3.75	15
131	6	6	5	5	5.5	22
132	5	5	5	5	5	20
133	5	5	5	5	5	20
134	5	5	5	5	5	20
135	5	4	5	5	4.75	19
136	6	6	6	6	6	24
137	5	5	6	6	5.5	22
138	5	5	6	5	5.25	21
139	6	5	5	5	5.25	21
140	5	5	5	5	5	20
141	6	6	6	5	5.75	23
142	5	5	5	5	5	20
143	6	6	5	6	5.75	23
144	5	5	6	6	5.5	22
145	5	6	6	6	5.75	23
146	5	5	5	5	5	20
147	6	6	5	6	5.75	23
148	3	3	3	3	3	12
149	5	5	5	5	5	20
150	6	6	5	5	5.5	22
151	5	5	5	5	5	20
152	5	5	6	6	5.5	22
153	6	6	5	6	5.75	23
154	6	6	6	6	6	24
155	5	5	6	5	5.25	21
156	5	5	5	5	5	20
157	5	5	5	5	5	20
158	5	4	4	4	4.25	17
159	5	5	5	5	5	20
160	5	5	5	5	5	20

No.	NB1	NB2	NB3	NB4	Mean	Total
					5.053	3234

Appendix 3: RESULT OF RESEARCH



Appendix 4: CONFIRMATION LETTER OF DATA SURVEY



PENGADILAN NEGERI / HUBUNGAN INDUSTRIAL / TINDAK PIDANA KORUPSI BENGKULU KELAS IA

Jl.Sungai Rupat Telp/Fax.0736-21142,21948
Bengkulu 38227,
Web Site : www.pn-bengkulu.go.id
e-mail : pn.bengkulu@ yahoo.com

SURAT KETERANGAN RISET
NOMOR : W8 – UI/ 27 /HK.01.10/ III /2019.

Saya yang bertanda tangan dibawah ini :

PLT. PANITERA PENGADILAN NEGERI /PHI/TIPIKOR BENGKULU KELAS I A

Menerangkan bahwa :

NAMA	:	**DHIO TIARA ALFIONI ;**
NPM	:	**15312119 ;**
UNIVERSITAS	:	**UNIVERSITAS ISLAM INDONESIA ;**
FAKULTAS	:	**EKONOMI ;**
ALAMAT	:	**Gedung Ace Partadiredja Ring Road Utara ;**

Telah melakukan Wawancara penelitian/ informasi data pada kantor PENGADILAN NEGERI /PHI/TIPIKOR Bengkulu Kelas I A, yang dilakukan pada Tanggal **11 Maret 2019 s/d 13 Maret 2019** dalam rangka melengkapi data-data penyusunan tugas Penelitian yang berjudul :

"(THE ANALYSIS OF THE INFLUENCE OF SYSTEM QUALITY, INFORMATION QUALITY AND USE TOWARD NET BENEFIT WITH USER SATISFACTION OF E-FILLING SYSTEM AS INTERVENING VARIABLE) "

Demikianlah surat keterangan riset ini dibuat agar dapat dipergunakan sebagaimana mestinya.

Bengkulu, 13 Maret 2019
PENGADILAN NEGERI /PHI/TIPIKOR BENGKULU KELAS I A,

ZULMAHRI, SH
NIP.19651115.198301.1.001

PEMERINTAH PROVINSI BENGKULU
DINAS ENERGI DAN SUMBER DAYA MINERAL
Jalan Pangeran Natadirja Nomor 139 Telp. (0736) 24467-22102 Fax. (0736) 22102
BENGKULU
Kode Pos 38225

Bengkulu, 18 Maret 2019

Nomor : 000/737/ESDM/21.540.1
Lampiran : -
Perihal : Permohonan untuk mengambil data penelitian

Kepada Yth.
Dekan Fakultas Ekonomi , Program International
Universitas Islam Indonesia
di-
Yogyakarta

Menindaklanjuti surat dari Dekan Fakultas Ekonomi, Program International, Universitas Islam Indonesia No.221/DEK/20/IP/III2019 tanggal 8 Maret 2019, perihal Permohonan untuk mengambil data penelitian, dengan ini kami sampaikan bahwa :

Nama : DHIO TIARA ALFIONI
NPM : 15312119
UNIVERSITAS : UNIVERSITAS ISLAM INDONESIA
FAKULTAS : EKONOMI
ALAMAT : Gedung Ace Partadireja, Ring Road Utara, Condongcatur, Yogyakarta

Telah melakukan pengambilan data penelitian pada kantor Dinas Energi dan Sumberdaya Mineral Provinsi Bengkulu, yang dilakukan pada tanggal 14 Maret 2019 s/d 15 Maret 2019 dalam rangka mengambil data penelitian yang berjudul :

"The Analysis of the influence of System Quality, Information Quality and Use toward Net Benefit with User Satification of E-Fillling System as Intervening Variable".

Diharapkan data yang kami sampaikan untuk dapat dimanfaatkan sebagaimana mestinya atas perhatiannya kami ucapkan terima kasih.

An.Sekretaris Dinas
Kepala Sub. Bagian Umum, Keuangan
dan Perlengkapan

PEMERINTAH PROPINSI BENGKULU
DINAS ENERGI DAN SUMBER DAYA MINERAL

Iswani, SE.
Pembina Tk. I / III/d
NIP. 19640612 199002 2 002

PEMERINTAH PROVINSI BENGKULU
DINAS ENERGI DAN SUMBER DAYA MINERAL
Jalan Pangeran Natadirja Nomor 139 Telp. (0736) 24467-22102 Fax. (0736) 22102
B E N G K U L U
Kode Pos 38225

LEMBAR DISPOSISI

Surat Dari : Universitas Islam Indonesia
No. Surat : 221/DEK/20/II/III/2019
Tgl. Surat : 8 Maret 2019

Diterima Tgl : 11-03-2019
No Agenda : 604
Sifat
☐ Sangat sederhana ☑ egera ☐ nasia

Perihal : Permohonan untuk mengambil data penelitian

Ditujukan Kepada :
.....
.....
.....
Sdr. kasubag Um kp

Diteruskan kepada Sdr. .....
☑ Sekretaris Dinas ESDM
☐ Kepala Bidang Mineral dan Batu Bara
☐ Kepala Bidang Energi dan Ketenagalistrikan
☐ Kepala Bidang Geologi dan Air Tanah
☐ Kepala UPTD

Dengan hormat harap :
☐ Tanggapan dan saran
☐ Proses lebih lanjut
☐ Koordinasi/konfirmasikan
☐ .....

Tanggapi dan Surat, proses selesai
11/3/2019

Catatan :
- Prinsipnya Bantu.
Sdr. Lec proses sesuai disposisi

KEPALA DINAS
11/3/19
Ir. H. AHYAN ENDU
Pembina Utama Madya
NIP. 19620127 198903 1 004

KEMENTERIAN AGAMA REPUBLIK INDONESIA
KANTOR KEMENTERIAN AGAMA KOTA BENGKULU
Jalan Bangka Nomor.17 Bengkulu
Telepon (0736) 21864; Faksimili (0736) 21864;
e-mail: kmenagktbkl@yaho.co.id

SURAT IZIN PENELITIAN
Nomor : B- 620 /Kk.07.04/1/TL.00/03/2019

Berdasarkan Surat dari Dekan Fakultas Ekonomi Internasional Program Universitas Islam Indonesia Nomor : 221/DEK/20/IP/III/2019 Tanggal 8 Maret 2019, perihal : Permohonan untuk mengambil data penelitian, maka dengan ini Kepala Kantor Kementerian Agama Kota Bengkulu memberikan izin untuk mengambil data penelitian kepada :

Nama	:	DHIO TIARA ALFIONI
Nomor Mahasiswa	:	15312119
Program Studi	:	Akuntansi (Program Internasional)
Tempat Penelitian	:	Kantor Kementerian Agama Kota Bengkulu
Waktu Penelitian	:	11 Maret 2019 s.d. 11 April 2019
Judul Penelitian	:	"The Analysis of the Influence of System Quality, Information Quality and Use toward Net Benefit with User Satisfaction 0f E-Filling System as Intervening Variable"

Demikian Surat izin ini diberikan untuk dipergunakan sebagaimana mestinya.

Bengkulu, 11 Maret 2019
Kepala,

H. Tasri

Tembusan :
1. Kepala Kanwil Kemenag Provinsi Bengkulu;
2. Dekan Fakultas Ekonomi Universitas Islam Indonesia Yogyakarta.

PT. BHAKTI NUSA DEVELOPMENT

DEVELOPER - REALESTATE - CONTRACTOR

SURAT KETERANGAN RISET

Saya yang bertanda tangan dibawah ini :

Nama : Sudharindi. s
Jabatan : Direktur PT. Bhakti Nusa Development
Alamat : Jln. Tribrata Rukan No. 06 Kel. Cempaka Permai Kec. Gading Cempaka Kota Bengkulu

Dengan ini menerangkan bahwa :

Nama : Dhio Tiara Alfioni
NPM : 15312119
Univertitas : Universitas Islam Indonesia
Fakultas : Ekonomi
Alamat : Gedung Ace Partadiredja Ring Road Utara

Telah melakukan wawancara penelitian/informasi data pada kantor PT. Bhakti Nusa Development pada tanggal 16 Maret 2019, dalam rangka melengkapi data – data penyusunan tugas penelitian yang berjudul :

" ANALISIS PENGARUH KUALITAS SISTEM, KUALITAS INFORMASI, DAN PENGGUNAAN TERHADAP MANFAAT BERSIH DENGAN KEPUASAN PENGGUNA SISTEM E-FILING SEBAGAI VARIABEL INTERVENING "

Demikian surat keterangan riset ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Bengkulu, 18 Maret 2019
PT. Bhakti Nusa Development

SUDHARINDI. S
Direktur

Office : Jln. Tribrata Rukan No. 06 Kel. Cempaka Permai Kota Bengkulu

POS INDONESIA

PT POS INDONESIA (PERSERO)
KANTORPOS BENGKULU 38000
Jalan S. Parman No.111 Bengkulu
Nomor: Telp (0736) 21140

Bengkulu, 13 Maret 2019

Nomor : 0408 /BN/UMUM/SDM/0319
Lampiran : -
Hal : Konfirmasi Pengambilan Data Untuk Penelitian

Kepada Yth,
Universitas Islam Indonesia
Di
Yogyakarta

Dengan hormat,

Menunjuk surat saudara nomor 221/DEK/20/IP/III/2019 tanggal 8 Maret 2019 perihal permohonan konfirmasi pengambilan data untuk penelitian, dapat kami sampaikan bahwa kami menyetujui untuk dilakukan penelitian di Kantor Pos Bengkulu, akan tetapi untuk data akuntansi perusahaan tidak dapat kami berikan karena kami harus meminta izin ke kantor pusat terlebih dahulu. Data kuisioner yang diberikan akan kami sebar kepada para pegawai di kantor kami dan kuisioner dapat diambil pada tanggal 20 Maret 2019 pukul 08.00 WIB s.d. 15.00 WIB.

Demikian kami sampaikan, atas perhatiannya kami ucapkan terima kasih.

An. Kepala Kantor
Man Dukungan Umum

KANTOR POS INDONESIA BENGKULU

Aldy Fradinca Rinaldy
Nippos 992417776