Continuance Intention Use E-Filing : The Influence Quality Information, System, Service and Satisfaction as a Mediator

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Abstrak

Kepuasan penggunaan sistem e-filing dapat dijadikan dasar pengguna untuk memiliki niat kelanjutan dalam menggunakan sistem. Karena jika pengguna merasa puas dengan adanya sistem e-Filing maka kemungkinan besar mereka untuk lanjut dalam menggunakan sistem menjadi kuat. Tujuan penelitian ini adalah untuk menguji peran kualitas informasi, sistem dan layanan dalam mempengaruhi niat kelanjutan penggunaan e-Filing. Selain itu, penelitian ini juga bertujuan untuk menguji peran kepuasan sebagai mediasi antara faktor – faktor tersebut terhadap niat kelanjutan penggunaan e-Filing. Populasi penelitian ini adalah Pengguna sistem E-Filing pada wajib pajak orang pribadi di Kantor Pelayanan Pajak Pratama Purwokerto dengan sample 200 responden. Analisis penelitian yang dilakukan menggunakan *structural equation modelling* (SEM) dengan pendekatan *Partial Least Square* (PLS). Hasil penelitian ini menunjukkan bahwa variabel kualitas informasi, sistem, layanan berpengaruh positif terhadap niat kelanjutan. Penelitian ini juga menunjukan bahwa variabel kepuasan memediasi hubungan kualitas informasi, sistem, dan layanan terhadap niat kelanjutan.
Kata Kunci: Kualitas Informasi, Kualitas Sistem, Kualitas Layanan, Niat Kelanjutan

Abstract

Satisfaction with the use of the e-filing system can be used as a basis for users to continue to have the intention to use the system. Because if users are satisfied with the e-filing system, there is a strong possibility that they will continue to use the system. The aim of this research is to examine the role of information, system and service quality in influencing continued intention to use e-filing. Apart from that, this research also aims to test the role of satisfaction as a mediator between these factors on the intention to continue using e-filing. The population of this research is users of the E-Filing system for individual taxpayers at the Purwokerto Pratama Tax Service Office with a sample of 200 respondents. Research analysis was carried out using structural equation modeling (SEM) with a Partial Least Square (PLS) approach. The results of this research show that the variables of information, system, and service quality have a positive effect on continuance intention. This research also shows that the satisfaction variable mediates the relationship between information, system and service quality on continuance intention
Keywords: information quality, system quality, service quality, and continuance intention

INTRODUCTION

Taxes are the main source of income for the Republic of Indonesia (RI), which comes directly from its citizens. To boost the tax sector's income, the Directorate General of Taxes (DJP) has carried out various reforms to the tax administration system in Indonesia (Nurlaela, 2017). One form of reform carried out is by adopting an e-filing system. E-filing is a system that regulates the submission of annual notification letters electronically (Noviandini, 2012). This e-filing system's primary goal is to enhance public services by making it easier for taxpayers to electronically report information from the Annual Notification System. So to see whether the e-filing system service has improved, it can be seen from user satisfaction. This user satisfaction will then influence the continuance intention use the e-filing system.

Results of a user satisfaction survey of e-filing services conducted by DJP over the last five years.
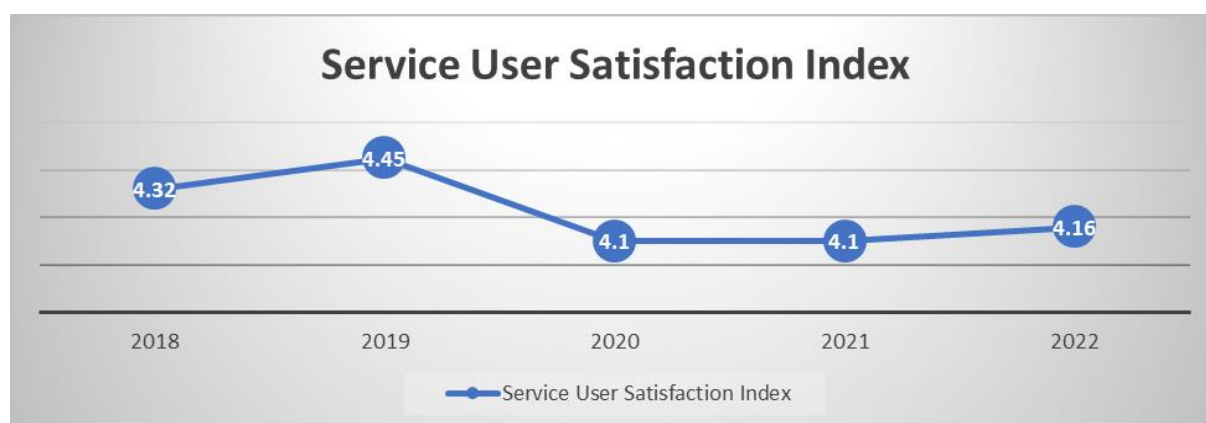

Figure 1. Service User Satisfaction Index
Source: Ministry of Finance – DJP Service User Satisfaction Survey (SKPL) Report for 2021, 2020, 2019 and 2018.

Based on Figure 1, it can be seen that the user satisfaction index for DJP services in 2022 has increased compared to 2021. However, this value is lower than in 2018 and 2019. This can happen because there are still e-filing users who often complain about the e-filing system being always down towards the end of the annual tax return reporting. E-filing can also only be filled in directly on the website if connected to the internet and cannot be filled in offline. In addition, SPT submitted via e-filing must be accompanied by documents that must be scanned and uploaded (except Annual Income Tax Returns 1770S and 1770SS which are nil or underpaid). Therefore, the e-filing system must be improved to increase user satisfaction after using the system and increase user intention to use it in the future.

According to Bhattacherjee, (2001) Continuing use is one of the focuses of successful use of an information system or technology. So the intention to continue using is important because it will influence someone to continuance intention use the e-filing system. Several factors influence the continuance intention of use such as satisfaction, information quality, system quality, and service quality (Veeramootoo et al., 2018).

The first factor that influences continuance intention is the quality of information. Information quality is the standard of the output, or information, be produced by an information system (DeLone & McLean, 2003). Information quality can influence continuance intention because information quality refers to the evaluation of information system users after using the system (Zheng et al., 2013). Therefore, the more complete the information presented, the greater the

intention to continue use. Ayuni et al., (2021); Lie & Sadjiarto, (2013); Wang & Liao, (2008); Yang et al., (2017); Zheng et al., (2013) concluded that information quality has a positive relationship on continuance intention. On the contrary (Husin et al., 2021) proves that information quality has a negative relationship on continuation intentions. However Palullungan, (2022); Sienatra et al., (2021); Veeramootoo et al., (2018) actually proves that the quality of information has no relationship on continuation intentions.

The second factor that influences continuance intention is system quality. System quality is the technical nature of a system which then represents system performance in terms of usability, friendliness, and ease of usage (DeLone & McLean, 2003; Wang & Liao, 2008). The Delone & McLean IS Success Model states that a system can be evaluated in terms of system quality and these characteristics will influence subsequent use of the system (DeLone & McLean, 2003). So when users feel that the system is fully functional, then their intention to continue participating in the system will be positively influenced Pratama et al., (2019); Saeed et al., (2003); Veeramootoo et al., (2018); Yang et al., (2017) suggests that system quality has a positive effect on continuance intentions. On the contrary (Arista & Kuswanto, 2018) proves that system quality has no effect on continuance intention.

The third factor that influences continuance intention is service quality. Delone & McLean IS Success Model explains that one of the strong dimensions to explain continuance intention is service quality. The level of assistance that users of information systems receive is known as service quality. (Petter et al., 2013)**.** So that the better the user perceives the quality of the service, the higher the likelihood that the user will continue to make future use of the information system (Zeithaml et al., 1996). Previous research by Ayuni et al., (2021); Chiu et al., (2005); Hu et al., (2009); Wang & Liao, (2008); Zhou, (2013) shows that service quality has a positive effect on continuance intention. Instead research Petter & McLean, (2009); Wei et al., (2017) actually proves that service quality has no relathionship on continuation intention.

The fourth factor that influences continuance intention is satisfaction. Satisfaction can be describe as a user's general assessment of an information system (Wang & Liao, 2008). Apart from that, according to Iivari, (2005) Satisfaction is when a user successfully fulfills his needs with an information system. Satisfaction is very important as a basis for making decisions about continuation intentions (Bhattacherjee, 2001). So users who are satisfied will tend to show interest in continuing (Deng et al., 2010). This is in line with Franque et al., (2021); Roca et al., (2006); Zheng et al., (2013) which shows that satisfaction has a positive effect on continuation intentions. On the contrary (Cruz-Jesus et al., 2023) proves that satisfaction has no effect on continuation intentions.

According to the Delone & McLean IS Success Model, continued use intention is influenced by the quality of information, systems, services and satisfaction. So that with complete information, a fully functional system and perfect service, users can feel satisfied and hopefully be able to improve the user's continued intention to continue using the electronic filing system in reporting the Annual SPT. Therefore, the main focus of this research is to analyze how the interaction between information quality, system quality, and service quality impacts users' continuance intentions towards the e-filing system. Apart from that, it is also to determine the role of satisfaction in mediating these factors.

This study utilizes the Delone & McLean IS Success Model introduced by DeLone & McLean, (2003) excluding the net benefit variable. Because the continuance intention using the e-filing system only impacts individuals, not individuals and organizations. The testing model applied involves testing elements such as information quality, system quality, service quality, satisfaction and continuance intention use the e-filing system at KPP Pratama Purwokerto.

LITERATURE REVIEW
Grand Theory : Delone & McLean IS Success Model
One of the most often used IS success models is the Delone & McLean model. According to this concept, information and system quality effect use and satisfaction. However, due to the internet-based applications' rapid expansion. So DeLone & McLean, (2003) modified the IS success model and assessed its applicability to e-commerce. Six factors are included this revised IS success model: net benefit, use, user satisfaction, system quality, information quality, service quality.

User satisfaction is influenced by three qualities, namely the quality of information, systems and services. Information quality can influence continuance intention because information quality refers to the evaluation of information system users after using the system (DeLone & McLean, 2003). A system will be declared successful if the system quality can be esed to evaluate a system so that it can influence reuse intentions (DeLone & McLean, 2003). Service quality is one of the main factors of continuance intention. A user's perception of service quality plays a crucial role, as a positive perception increases the chances that the user will persist in utilizing the information system over time.

E-Filing
E-filing is a tax modernization program which aims to make it easier to send Tax Returns (SPT) (Maulana & Marismiati, 2021). Where regulated in the Director General of Taxes Regulation Number PER-02/PJ/2019 e-filing is a method of submitting SPT through certain channels determined by the Director General of Taxes. E-filing is used for direct filling, namely for Annual Personal Income Tax Returns 1770S and 1770SS. So, by using e-filing, individual taxpayers can report their annual taxes anytime and anywhere.

Continuance Intention
Sustaining a user's continuance intention is their desire to keep utilizing a piece of technology and information system after the user uses the technology or system (Bhattacherjee, 2001). Sustained Interest reflects the post-adoption stage where use of the system continues to grow (Roca et al., 2006). According to Bhattacherjee, (2001) the measurement indicators used are reuse rather than stop, reuse and stop using the system.

Information Quality
Information quality is determined by clarity, accuracy, completeness, and adequacy of information systems and data (DeLone & McLean, 2003). According to Stefanovic et al., (2016) information quality is describe as the user's perception obtained through the use of information. indicators that can be utilized to assess the level of information: timely, accurate, adequate, reliable and relevant (Stefanovic et al., 2016) .

System Quality
The quality of a system is determined by the configuration of both hardware and software utilized (DeLone & McLean, 2003). Furthermore, system quality refers to the user's response of the desired quality or performance characteristics of a system (Stefanovic et al., 2016). According to Stefanovic et al., (2016) Indicators for measuring the quality of the system used are user friendly, easy to use, usability.

Service Quality
Service Quality includes the level of service that developers provide to users (DeLone & McLean, 2003). This refers to users' perceptions of the service quality of the information systems they receive (Stefanovic et al., 2016). According to Stefanovic et al., (2016) the service quality

measurement indicators used are service readiness, security, availability, attention to users, special attention.

User Satisfaction

Satisfaction is a response or feeling that arises in users after using an information system (Stefanovic et al., 2016). An alternative definition of satisfaction is an overall assessment of a user's interaction with an information system and its potential impact (DeLone & McLean, 2003). According to Stefanovic et al., (2016) indicators for measuring service quality are the level of user satisfaction regarding convenience, usability and expectations.

The Effect of Information Quality on Continuance Intention

The quality of information is the results of an information system and information that is clear to understand, accurate, complete and precise (DeLone & McLean, 2003)**.** Because information quality relates to the user's evaluation of an information system's performance following use, it has a significant impact on both the success of the system and the user's intention to use it again. (Rakhmadian et al., 2017). So when a system provides complete information it will influence the user's intention to continue using the system (Zheng et al., 2013). Results of previous analysis by Ayuni et al., (2021); Li et al., (2012); Yang et al., (2017); Zheng et al., (2013) proves that information quality has a positive influence on continuation intention. Therefore, the resulting hypothesis:
H1: Information quality has a positive effect on continuance intention

The Effect of Information Quality on Continuance Intention and User Satisfaction as Mediator

Information quality refers to how users perceive the excellence of the output generated through the utilization of an information system (Stefanovic et al., 2016). Complete and accurate information will influence the user's enjoyment and desire to continue using the system. The reason is, users will desire to keep utilizing the system if they are confident and satisfied that the information provided is sufficient and of high quality. (Cheng, 2020). The results of previous research conducted by Cheng, (2020); Daɫhan & Akkoyunlu, (2016); Roca et al., (2006); Zheng et al., (2013) stated that user satisfaction mediates the positive influence of information quality on continuance intention. This a hypothesis is generated:
H2: User satisfaction mediates the positive influence of information quality on continuance intention.

The Influence of System Quality on Continuance Intention

System quality refers to the hardware and software standards of an information system (DeLone & McLean, 2003). Delone & McLean IS Success Model explains that the success of a system can be assessed through evaluation of system quality, which can then influence reuse intentions (DeLone & McLean, 2003). When users feel that an information system is fully functional, their intention to continue participating in the system will be positively influenced (Yang et al., 2017). Users will increasingly feel the quality of a system the better it is, and as a result, they will be more likely to have continuance intentions to use it in the future (Zagita et al., 2019). Study Guo & Poole, (2009); Saeed et al., (2003); Zagita et al., (2019) states that system quality has a positive effect on continuance intention and user satisfaction mediates the positive effect of system quality on continuance intention. Thus the resulting hypothesis:
H3: System quality has a positive effect on continuance intention.

The Influence of System Quality on Continuance Intention and User Satisfaction as mediation

One of the main elements impacting user perception and subsequent behavior is system quality (Saeed et al., 2003). The user's evaluation of the qualities or performance that a system should have, such as usability, friendliness, and simplicity of use, is known as system quality.

(Stefanovic et al., 2016). System quality will reflect the level of user satisfaction with an information system. When the system is quality, users will feel satisfied when using it and in the end will have the intention to continue using the system (Daɫhan & Akkoyunlu, 2016; Oktrivina et al., 2021). The results of the analysis by Daɫhan & Akkoyunlu, (2016); Roca et al., (2006) Zheng et al., (2013) prove that user satisfaction mediates the positive influence of system quality on continuation intentions. Based on the explanation above, the resulting hypothesis is:

H4: User satisfaction mediates the positive influence of system quality on continuance intention.

The Effect of Service Quality on Continuance Intention

Delone & McLean IS Success Model plained that one of the strong dimensions to explain the intention to continue use is service quality. The quality of the service affects the continuance intention because it is a major factor in system success and its influence on continuance use intention (DeLone & McLean, 2003). Service quality is the user's perception of the quality of the information system services received by the user (Stefanovic et al., 2016). When users feel that the system provides excellent service, the user will have the intention to reuse the system in the future (Roca et al., 2006). Research Chiu et al., (2005); Hu et al., (2009); Zhou, (2013) explains that service quality has a positive effect on continuance intention. This the resulting hypothesis:

H5: Service quality has a positive effect on continuance intention.

The Effect of Service Quality on Continuance Intention and User Satisfaction as Mediation

Service quality reflects responsiveness, assurance, reliability and personalization (Lee et al., 2007). Providing quality services indicates the capability and well-being of the service provider. Service quality has influenced user satisfaction. The user may discontinue using the service if they are dissatisfied with it (Zhou, 2013). So that the existence of appropriate and fully functional service quality will make users satisfied and will further influence the user's continued intention to use the system in the future (Daɫhan & Akkoyunlu, 2016). Research by Adjie et al., (2021); Daɫhan & Akkoyunlu, (2016); Roca et al., (2006) proves that satisfaction mediates the positive influence of service quality on continuance intention. Therefore, the resulting hypothesis:

H6: User satisfaction mediates the positive influence of service quality on continuance intention.

The Effect of User Satisfaction on Continuance Intention

User satisfaction is describe as a general assessment of the user's interaction with the information system and its possible effects (DeLone & McLean, 2003). A user continued intention to use an system in the future may be supported by the satisfaction of their previous use (Bhattacherjee, 2001). User satisfaction strengthens the intention to maintain continued use. So continuance intention behavior will tend to be shown when the user is satisfied with the system (Deng et al., 2010). When users are satisfied with a system's services, long-term relationships become stronger (Chen et al., 2012). Furthermore, a key factor in determining sustainable behavior is satisfaction (Liu et al., 2011). In research Cao et al., (2018); Chen et al., (2012); Franque et al., (2021); Roca et al., (2006) states that Satisfaction has a positive effect on Continuance Intention. Thus the resulting hypothesis:

H7: User satisfaction has a positive effect on Continuance Intention.

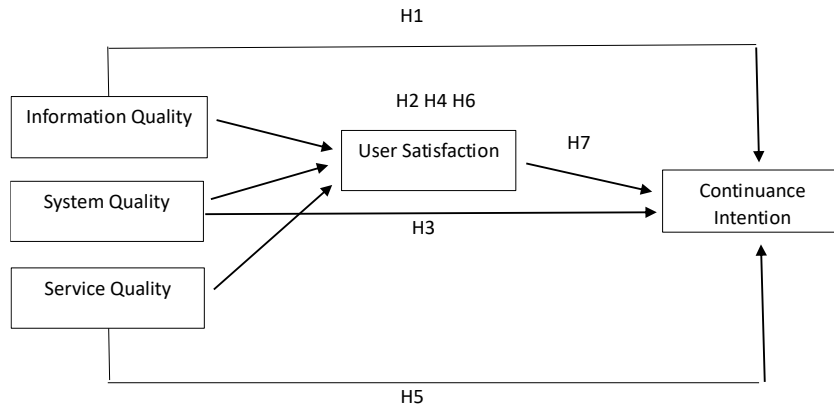The conceptual framework of this research is presented in Figure 2.

Figure 2. Conceptual Framework

RESEARCH METODS

This research is a type of quantitative research using primary data. This research data was obtained through a questionnaire instrument. This questionnaire was distributed using a Google Form which was distributed to respondents who were non-Entrepreneur Individual Taxpayers using e-filing with an average income above and below IDR 60 million a year. Where this research uses a 1-5 Likert scale to determine the level of respondents' answers. The population used was 55,942 e-filing users at KPP Pratama Purwokerto. To determine the sample, accidental sampling was used. Accidental sampling is a data collection method where samples are chosen randomly based on chance (Sugiyono, 2016). As a result, taxpayers who use the e-filing system comprise the sample for this study, which is determined by applying the "10-times rule" mechanism (Hair et al., 2011; Peng & Lai, 2012).

The partial least squares (PLS) method of data analysis was used in this study. PLS underwent two phases of analysis. Test the structural model (inner model) after testing the measurement model (outer model). Convergent validity, discriminant validity, and composite reliability were all tested using the Outer Model. The R-square and f-square tests were tested using the inner model.

The operational definition and measurement of variables related to e-Filing in this research are presented in table 1.

Table 1. Operational Definition and Measurement of Variables Related to e-Filing

NO	Definition	Indicators
1	Information Quality (X1) Information quality is User perceptions regarding the quality of information produced by the e-filing system (DeLone & McLean, 2003; Stefanovic et al., 2016)	Ontime
		Accurate
		Enough
		Reliable
		Relevant

NO	Definition	Indicators
2	System quality (X2) System quality is the user's perception of the system quality desired by the e-filing system (DeLone & McLean, 2003; Stefanovic et al., 2016)	User Friendly
		Ease to use
		Utility
3	Service quality (X3) Service quality is the user's perception of the quality of the e-filing system service that the user receives (DeLone & McLean, 2003; Stefanovic et al., 2016)	Service Readiness
		Security
		Avilability
		Attention to users
		Special Attention
4	User Satisfaction (M) Satisfaction is the user's response or feeling after using the e-filing system (DeLone & McLean, 2003; Stefanovic et al., 2016)	Level of user satisfaction with convenience
		User satisfaction level regarding usability
		The level of user satisfaction with expectations
5	Continuance Intention (Y) Continuation Intention is defined as the continuation of the intention to use the e-filing system after first using it (Bhattacherjee, 2001)	Reuse the system rather than quiting
		Reuse
		Stop using

Source : (Bhattacherjee, 2001; DeLone & McLean, 2003; Stefanovic et al., 2016)

RESULT

Individual taxpayers who use E-filing at KPP Pratama Purwokerto are the respondents in this research. The questionnaire has collected a total of 200 non entrepreneur individual taxpayer respondents.

Table 2. Characteristics of Respondents

No	Characteristics	Number of people)	Percentage
1	Age range		
	a. 17 – 25 years	30	15%
	b. 26 – 41 years	78	39%
	c. 42 – 57 years old	75	37.5%
	d. > 57 years old	17	24%
2	Last education		
	a. SMA/SMK/D3	44	22%
	b. S1	150	75%

	c. S2	6	3%
3	Type Of Work		
	a. Privat Sector Employee	139	69.5%
	b. Civil Servant	53	26.5%
	c. TNI/POLRI	3	1.5%
	d. Teacher	5	2.5%
4	Annual Income Range		
	a. Rp 0 – Rp 60.000.000	149	74.5%
	b. > Rp 60.000.000	51	25.5%

Source : Result of distributing questionnaires

Based on table 2, it can be concluded that the sample in this study is dominated by taxpayers in the age group 26 - 57 years who are generation X and Millennials. In addition, most of the respondents have a bachelor's degree (S1), so it can be assumed that the respondents have fairly good knowledge of the e-Filing system.

Descriptive statistics is an analysis technique that uses sample data to describe or provide an overview and explain the variables in research. This research uses the variables information, system, service quality, user satisfaction and continuance intention. The results of the average values of the variables quality of information, system, service, user satisfaction and continuance intention are presented in table 3:

Table 3. Average value of variables

Variable	Average
Information Quality	4,327
System Quality	4,367
Service Quality	4,304
User Satisfaction	4,472
Continuance Intention	4,092

Source: SEM-PLS data processing results (2023)

Based on table 3, the average score produced on the continuance intention, information, system, service quality and user satisfaction variables shows a score in the high and very high category. This shows that the e-Filing system provides information according to the user's wishes where the information presented is precise, accurate, sufficient and reliable. They also consider that e-filing is user friendly, easy to use and provides usability according to user desires. Apart from that, e-filing can make users feel that the e-filing system has service readiness for use and can protect user privacy and make users feel satisfied and helped by the e-filing system in terms of convenience, usability, and expectations. This, taxpayers have a high intention to continue using the e-filing system.

The measurement model tests used are loading factor, AVE, and composite reliability. All indicators can be said to be valid if the loading factor value is above 0.7. This model can be said to be reliable if the composite reliability value is more than 0.6. In table 4, it can be seen that all variables meet the valid and reliable criteria. Table 4 also presents the AVE values for all indicators and the results meet the requirements with values above 0.5. The loading factor, AVE, and composite reliability values are presented in table 4.

Table 4. Loading factor, AVE, and composite reliability values

Variable	Indicator	Loading Factor	AVE	Composite Reliability
Information Quality	IQ1	0.706	0.688	0.894
	IQ2	0.814		
	IQ3	0.853		
	IQ4	0.843		
	IQ5	0.741		
System Quality	SQ1	0.711	0.799	0.840
	SQ2	0.829		
	SQ3	0.849		
Service Quality	SeQ1	0.785	0.630	0.887
	SeQ2	0.783		
	SeQ3	0.806		
	SeQ4	0.768		
	SeQ5	0.769		
User Satisfaction	US1	0.881	0.612	0.923
	US2	0.878		
	US3	0.923		
Continuance Intention	CI1	0.879	0.638	0.868
	CI2	0.883		
	CI3	0.716		

Source: SEM-PLS data processing results (2023)

The results of convergent validity and inner model evaluation in the research are presented in Figure 3 and figure 4.
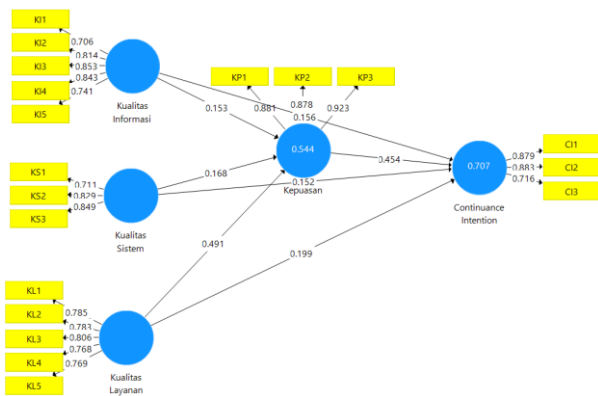
Source : SEM-PLS data processing results (2023)

Figure 3. Convergent Validity
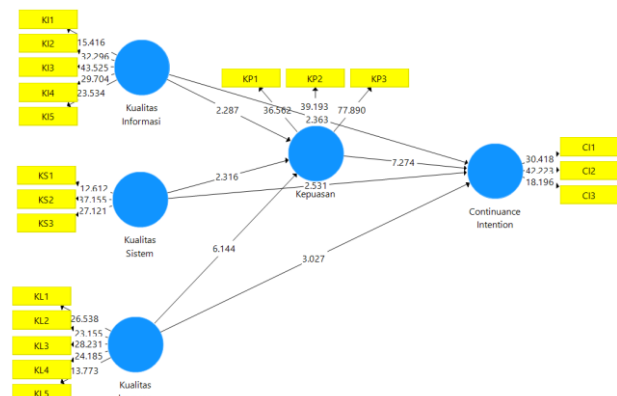
Source : SEM-PLS data processing results (2023)

Figure 4. Inner Model Evaluation

The structural model tests used are R-Square and f-Square. The R-Square test results are presented in table 5.

Table 5. R-Square Value

	R – Square	Adjusted R – Square
Continuance Intention (Y)	0.707	0.701
User Satisfaction (M)	0.544	0.537

Source: SEM-PLS data processing results (2023)

Table 5 shows that the Adjusted R-Square values for the Satisfaction and Continuation Intention variables are, respectively, 0.537 and 0.701. These findings indicate that Continuance Intention is influenced by 0.701, or 70.1%, by information, system, service quality, and user satisfaction, while 29.9% is influenced by variables not included in this study. Apart from that, these results also show that the user satisfaction variable is influenced by 0.537 or 53.7% by the variables information quality, system quality, service quality.

The results of the f-square structural model test are presented in table 6.

Table 6. F-square value

	Continuance Intention (Y)	User Satisfaction (M)
Information Quality (X1)	0.033	0.021
System Quality (X2)	0.037	0.030
Service Quality (X3)	0.047	0.227
User Satisfaction (M)	0.320	

Source: SEM-PLS data processing results (2023)

According to Cohen (1988), states that the f-square has $f2$ value criterion of 0.02 for tiny influences, 0.15 for medium influences, and 0.35 for big influences. Based on table 6, the information and system quality variables have a small influence on user satisfaction at 0.021 and 0.030. Meanwhile, the service quality variable has a large influence on user satisfaction of 0.227. Apart from that, table 6 also shows that the information, system and service quality variables have a small influence on continuation intentions, while the user satisfaction variable has a large influence on continuance intentions.

The results of acceptance and rejection of the hypothesis will be presented in table 7.

Table 7. Results of Hypothesis Acceptance and Rejection

	Original sample (O)	TStatistic ($|O/STDEV|$)	P Values	Information
Information Quality→Continuance Intention	0.156	2,367	0.018	H1 is accepted
Information Quality→User Satisfaction→Continuance Intention	0.070	2,001	0.046	H2 is accepted
System Quality→Continuance Intention	0.152	2,475	0.014	H3 is accepted
System Quality→User Satisfaction→Continuance Intention	0.076	2,072	0.039	H4 is accepted
Service Quality→Continuance Intention	0.199	2,901	0.004	H5 accepted
Service Quality→User Satisfaction→Continuance Intention	0.223	4,817	0,000	H6 accepted
User Satisfaction→Continuance Intention	0.454	6,989	0,000	H7 accepted

Source: SEM-PLS data processing results (2023)

Table 7 indicates that continuing intention is positively impacted by the variables of information quality, system, service, and user satisfaction. The hypothesis testing results further demonstrate that the positive relationship between information, system, and service quality and continuing intention can be mediated by user satisfaction.

DISSCUSSION

First Hypothesis Testing Results

Table 7 shows that continuing intention is positively impacted by the quality of the information. These findings are consistent with the IS Success Model developed by Delone and McLean, which holds that information quality influences continuation intention. In other words, quality information that is precise, accurate and trustworthy is very necessary for taxpayers to be more confident about using electronic filing system again in the future. So that DJP can add boarder information, easy to learn and easy to understand for e-filing users. Because this research sample shows that most of the respondents belong to Generation X and Millennials, where they are highly educated and tend to want to know why the system is used (Kumala et al., 2020). These results are in accordance with Ayuni et al., (2021); Li et al., (2012); Wang & Liao, (2008); Yang et al., (2017); Zheng et al., (2013) which shows that information quality has a positive relationship on continuance intention. However, these results are not in accordance with research Palullungan, (2022); Rahayu et al., (2018); Saluza & Sartika, (2019); Sienatra et al., (2021) which shows that the quality of information has no effect on continuance intention.

Second Hypothesis Testing Results

The results of testing the second hypothesis show that user satisfaction mediates the positive influence of information quality on continuance intention. This can happen because taxpayers need sufficient information to feel satisfied and have the intention to continue using the electronic filing system after using it. So what the DJP must do is focus more on what information will allow taxpayers to be content with electronic filing. Because the respondents were dominated by generation X and millennials, where they generally focused more on the information presented (Rafki et al., 2023). These results support the research Cheng, (2020); Daɫhan & Akkoyunlu, (2016); Roca et al., (2006); Zheng et al., (2013) which states that user satisfaction mediates the positive influence of information quality on continuance intention.

Third Hypothesis Testing Results

System quality has a positive effect on intention to continue. This shows that the quality of the system in the e-filing system is very much considered by taxpayers. So the DGT must pay attention to ensuring the quality of the e-filing system is fully functional. In that taxpayers believe that a system that is easy to access, user friendly, and provides complete features will tend to make them have intended to make use of the system again in the future. These results are in accordance with research by Guo & Poole, (2009); Saeed et al., (2003); Veeramootoo et al., (2018); Yang et al., (2017); Zagita et al., (2019) prove that system quality has a positive effect on intention to continue. This result is different from research by Hatta Hambali, (2020); Rahayu et al., (2018) conducted where system quality had no effect on intention to continue because taxpayers already felt that having the continuance intention using e-filing was part of their obligation.

Fourth Hypothesis Testing Results

User satisfaction and continuance intention to continue using the e-filing system are positively correlated with the quality of the system being fully functional, easy to use, and easy to access. When taxpayers view the e-filing system as user-friendly, they will feel satisfaction and intend to use it in the future. Therefore, the DJP's task is to make the electronic filing system more user-friendly and convenient. The results of this research are in accordance with research Daɪhan & Akkoyunlu, (2016); Putri & Tambun, (2018); Rahayu et al., (2018); Roca et al., (2006); Zheng et al., (2013) which proves that user satisfaction mediates the positive influence of system quality on continuance intention.

Fifth Hypothesis Testing Results

Table 7 indicates that continuing intention is positively impacted by the service quality variable. This occurs as a result of users believing that the e-filing system fulfills their requests for services. Apart from that, it is also supported by respondents who are dominated by the millennial generation, where they prefer to use technology and tend to be less interested in doing things in conventional ways (Theresia & Wardana, 2019). Therefore, they feel that online services in the e-filing system must can be accessed and used anywhere. If the service functions optimally, users will tend to have the continuance intention using the e-filing system in reporting their annual SPT. The findings of this are consistent with earlier studies carried out by Ayuni et al., (2021); Chiu et al., (2005); Hu et al., (2009); Zhou, (2013) stated that service quality has a positive effect on continuance intention. However, the results of this study contradict research by Hambali, (2020); Petter & McLean, (2009); Rahayu et al., (2018); Wei et al., (2017) which states that service quality has no effect on continuance intention.

Sixth Hypothesis Testing Results

Table 7 shows that the positive relationship between service quality and intention to continue is mediated by the user satisfaction variable. This is supported by respondents who are dominated by the millennial generation who rely heavily on speed (Iqbal, 2022). Therefore, they feel that e-filing services must be fast and ready when needed. This speed will increase their satisfaction with the e-filing system. Because when they feel satisfied with the services provided, they will intend to continue using the e-filing system. The findings of this are consistent with earlier studies carried out by Adjie et al., (2021); Daɪhan & Akkoyunlu, (2016); Roca et al., (2006) which states that satisfaction mediates the positive influence of service quality on continuance intention.

Seventh Hypothesis Testing Results

Satisfaction has a close relationship with continuation intention. Where the continuance intention using e-filing increases when users feel satisfied when reporting their annual tax return. Therefore, DJP must improve the quality of e-filing, both in terms of information, systems and services, as seen from the research sample which is dominated by generation X and millennial respondents, where they prioritize personal experience over advertising (Iqbal, 2022). So, they should feel satisfied after using the e-filing system. Users may be more likely to use the e-filing system going forward if they are satisfied. Consequently, the analysis's findings demonstrate that user satisfaction influences continuation intention favorably. These results are supported by previous research by Cao et al., (2018); Chen et al., (2012); Franque et al., (2021); Roca et al., (2006); Zheng et al., (2013) which proves that user satisfaction has a positive effect on intention to continue.

However, this research Cruz-Jesus et al., (2023) is not in line with the statement that user satisfaction has no effect on continuance intention. This can happen to taxpayers who have routinely used the e-filing system in previous years where they no longer pay attention to satisfaction.

CONCLUSIONS

Research findings show that taxpayers continuance intention using the e-filing system is influenced by the quality of information, systems and services. This is because taxpayers feel they need complete information, a functioning system and services that suit their wishes and can be accessed anywhere to assist taxpayers in reporting their Annual SPT. In addition, the mediating variable, namely user satisfaction, is proven to mediate the positive influence between the quality of information, systems and services on the intention to continue using the e-filing system. So it is important to improve quality and also user satisfaction so that users continue to use e-filing.

RECOMMENDATIONS

1. Practical advice : This research also has implications for the government, especially the Directorate General of Taxes, to pay attention to user satisfaction by improving the quality of information, systems and services in the e-filing system. An example is by fixing connection problems that cause taxpayers to be unable to access the e-filing system at the end of the annual SPT reporting period. Because these factors influence user satisfaction and continued intention to use the e-filing system.
2. Theoritical advice : This research has limitations, namely that the scope of respondents is only taxpayers at KPP Pratama Purwokerto due to time constraints and also because the researcher used accidental sampling techniques for data collection. So the suggestion for further research is to expand or change the taxpayer area so that the results are more representative. Apart from that, it can also add or replace other variables such as trust, confidentiality, and computer anxiety.

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