User Satisfaction as a Mediating Variable between Information Quality and the Conative Use of Annual Tax Reporting E-Filing System

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Abstract

The usage of information technology and communication in tax reporting system in Indonesia has increased, especially when we are all facing the global pandemic issue. This study aims to examine the effect of user satisfaction as a mediating variable on causal relationship between information quality and conative use of information technology. Drawing upon sample of 147 tax staff as a representative of corporate taxpayer, Sobel Test and Ordinary Least Square regression were used to test the hypotheses. This study suggests that user satisfaction acted as a mediating variable between information quality and conative use of e-filing tax reporting system.

Keywords: Information Quality; Electronic Tax Reporting System; Conative Use of Information System

Introduction

The corona virus pandemic 19 (covid-19), which began to spread at the end of 2019 and even now in 2020 is still going, has systemically changed how the world runs. One of the sectors that has been massively affected is the government sector, which must improve itself quickly and responsively. The government has to make many adjustments related to public service information systems. According to data presented by Aan Almaidah Anwar (Head of Directorate General of Taxation – Counseling Sub-Directorate) in a webinar organized by the Indonesian Tax Lecturer Forum with the theme "Tax Education: Current & Beyond", the percentage of Indonesians who have reported their tax duty is around 5%. In addition, the percentage of Indonesians who have paid taxes committedly is only 0.1%. This is very unfortunate, given the Indonesian economy which continued to increase before the Covid-19 pandemic. The main factor that causes this very low percentage is the low level of public awareness to pay taxes on the income earned.

Directorate General of Taxation (DGT) as the government representative in managing taxes has made several facilities which are expected to facilitate taxpayers to report their annual tax returns. One of them is the e-filing feature to submit the annual tax report through the DGT website. The steps taken by DGT to utilize information and communication technology in providing services are in accordance with the 2015-2019 DGT Information and Communication Technology Blueprint (Regulation of the Director
General of Taxation – PER-46/ PJ/2015). The regulation stipulates the mission and vision of the DGT as a tax management entity in Indonesia related to the use of information and communication technology. The mission carried out by DGT is to provide taxation services that are cheap, fast, safe, comfortable, and accessible to all levels of society; and provide precise, fast and accurate information to ensure the effectiveness of decision making. Meanwhile, the vision carried by the DGT is to make information and communication technology a driver to create a reliable and trustworthy tax administration system.

Trust is also a crucial factor in building a reliable e-government (Lim et al., 2012). The form of e-government used in this study is also in line with the research of Lim et al., (2012), namely e-filing of tax reporting. According to Lim et al., (2012), the government must have an effort to adopt methods that allow the public to experience the convenience of the information system built by the government. Bureaucratic complexity, on the other hand, has the potential to reduce public confidence in government performance. Especially in the current pandemic condition, transparency and reliability of information systems are needed to streamline the flow of information.

Service quality, information quality, and good system quality are some of the main factors that can indicate the success of an information system (Delone & Mclean, 2003; DeLone & McLean, 1992; Petter, DeLone, & McLean, 2013), however, the use of variables -these variables are usually used in the context of systems that are used voluntarily. This study takes a different point of view by placing the variable DeLone & McLean information system success model in the mandatory or mandatory government information system model. This study refers to several previous studies that also evaluated the e-government model using the DeLone & McLean information success model (Khayun & Rachham, 2011; Lim et al., 2012).

Conative use construct was used in this study as an alternative to the actual use construct that is usually applied in a voluntary or voluntary system implementation environment (Kwak, Ahn, & Ryu, 2018). The construct of conative use was chosen in this study to avoid bias that might be found in the ordinary actual use construct because the usage of e-filing or government information systems is an obligation and there is no other information system that can be used as an alternative. In addition, the amount of time a user spends using the system is also irrelevant in the context of this study. Conative terminology is a term commonly used in psychology. The term 'conative' refers to someone's willingness to do something proactively (Gerdes & Stromwall, 2008; W. Huitt, 1999; W. G. Huitt & Cain, 2005; Kolbe, 1989).

This study is a follow-up study from Christanti & Achjari's (2019) research which investigates the effect of DeLone & Mclean's information success model constructs on user satisfaction. Results of previous research showed that the construct of system quality was found to have a significant effect on user satisfaction of information systems (Christanti & Achjari, 2019). In addition, user satisfaction is also proven to have a significant influence on the conative use of information technology-based tax reporting information systems. Based on these results, the authors want to further investigate whether user satisfaction has a role as a mediating construct between the quality of information and the conative use of information systems.

The purpose of this study is to investigate whether user satisfaction variable acted as mediating factor between the quality of information and the conative use of the information system. The author wants to investigate whether users who use the system proactively must get a confirmation of benefits in the form of satisfaction with the quality of information or ignore the satisfaction aspect and immediately use the system proactively. The urgency of the author to investigate this process is the research object, which is mandatory system that needs a further examination. The dimensions of satisfaction and actual use will be very relevant to be investigated in the context of a voluntary system, however for a system whose use is mandatory, further analysis is needed.
Literature Review and Hypotheses Development

Quality of Information

The quality of information is one of the important components in assessing the quality of the information system as a whole. DeLone & McLean's (1992) information system success model is still one of the best reference models used to measure the success/quality of an information system. One of the measurement dimensions that have been used to indicate the success of an information system is the quality of information. Information quality according to DeLone & McLean focuses on the quality of the output produced by a system, the most common form is a report. From a pragmatic perspective, the quality of information is characterized by the easiness or convenience, by which users can find the required information on a site (Sørum, Andersen, & Clemmensen, 2013). Not only is it convenience to find the required information, the information contained on a site must be useful and reliable. This is also described in the assessment of Papadomichelaki & Mentzas (2012) who developed an e-government quality assessment model. Several indicators of quality e-government system indicators are reliability and trust (Papadomichelaki & Mentzas, 2012).

Expectation Confirmation Theory

Every consumer who carries out buying and selling activities will have an initial perception of the benefits that will be obtained when getting the desired goods / services. This initial perception is the anticipated satisfaction expectation (Oliver, 1980). This perception will be compared with the satisfaction received and will determine post-purchase behavior. The formation of expectations by an individual can be manifested in the form of expressions of behavior or intentions which will then become a determining factor for post-purchase evaluation (Bhattacherjee, 2001). This theory is rooted in the consumer behavior literature (post-purchase behavior, customer satisfaction) and is then projected to become a model that can be applied to the field of information systems (Brown, Venkatesh, & Goyal, 2012; Oliver, 1980, 1993).

In a mandatory system, the perspective of expectations and satisfaction will have a different meaning compared to what happens in a voluntary environment. In the context of this research, there is one superior party who uses regulations as a medium to oblige other parties to use a certain system accompanied by sanctions if they are negligent. The government as the superior party will act as an 'environmental' factor that will shape people's behavior to use a certain system. This condition is defined within the scope of social cognitive theory (Bandura, 1986 (Conner & Norman, 2005).

The Indonesian government declares that the existing mechanisms in the e-government system must be citizen-centric. "Citizen-centric" is the goal of the government as well as the expectations of the community regarding the values that exist in the system being built. Indonesian people who are users of various systems built by the government, have different information technology literacy. This level of technological literacy is influenced by self-efficacy factors (Hatlevik, Thronsen, Loi, & Gudmundsdottir, 2018). Self-efficacy is one of the key factors in social cognitive theory. According to Bandura (1986), self-efficacy is not merely the ability to know what to do in every situation. Self-efficacy is an ability to organize cognitive, social, and behavioral aspects to achieve a goal. In the context of using information technology, self-efficacy is a person's confidence to use a computer system properly to support each other's work (Compeau & Higgins, 1995; Marakas, Yi, & Johnson, 1998; Tams, Bennett, & Craig, 2017). Therefore, in research related to technology adoption (both pre-adoption and post-adoption) this aspect is very important because it is the basis for the initial thinking of each individual to start using technology (Loo, Yeow, & Chong, 2009; Rana & Dwivedi, 2015; Sahu & Gupta, 2007).
Conative Use of Information Technology

There are three components of human mind that are classified by the basic science of psychology; cognition, affect, and conation (Gerdes & Stromwall, 2008; Huitt, 1999; Huitt & Cain, 2005; Kwahk, Ahn, & Ryu, 2018). Cognition refers to the process of knowing and understanding something; capture, process, store, and analyze information. Affect deals with the emotional interpretation of a perception, information, or knowledge; in general, it is identical with the negative or positive feelings that a person attaches to another person or a certain object. Conation is a relationship between knowledge (cognition) and emotions (affect) with behavior (behavior). Conation is an intuition that can move a person so that he can manifest thoughts and emotions he feels about something. Another definition of conation developed by the Kolbe Concepts organization is' conscious effort to do something based on self-determined acts (Kolbe, 1989).

In the mandatory context, users do not have much choice but to use predefined systems and mechanisms. However, users still have the freedom to use the existing system proactively or not (Kwahk et al., 2018). Doing something based on proactive behavior can produce different outcomes (Gerdes & Stromwall, 2008). According to Andersen (2003) there are more intrinsic benefits that can be felt by someone who is more proactive in doing a task, even though other people can also complete the same mandatory task.

Research conducted by Ojiako, Chipulu, Maguire, Akinyemi, & Johnson, (2012) regarding the impact of implementing mandatory information systems in developing countries provides another perspective in the literature on information technology systems. Productivity and its increase are factors and goals that are often raised by many researchers, and the aim of the researcher's findings is that the implementation of a mandatory system will increase organizational productivity. High productivity is a condition that reflects the effectiveness of a process. Information systems, in this case, will shorten the process so that it can result in higher productivity. However, Ojiako et al. (2012) argued this way; high productivity is not always the right measure in a mandatory context because high productivity does not always reflect high quality.

Hypotheses Development

The use of mediation analysis in this research aims to identify the fundamental processes underlying human behavior that are relevant between contexts (MacKinnon & Fairchild, 2009). The process to be identified in this study is the relationship between the quality of information and the conative use of the information system, whether the quality of the information directly affects conative use or is mediated by user satisfaction. Based on the basis of the confirmed satisfaction theory described earlier, the system user will have expectations of the benefits he will receive if he finds the system he uses to be easy/useful. Therefore, if the user finds the quality of the information in the tax e-filing system to be good, then the user will then get positive confirmation of the expectations formed before the user interacts with the system. Positive confirmation of these expectations which then motivates users to use the system proactively.

Based on the literature review and the rationale that has been described, the hypotheses developed in this study are as follows:

H1 = Information quality has a significant effect on the conative use of information systems mediated by user satisfaction
Research Method

This research is a causal study and being conducted using a survey to collect data. The hypotheses in this study were tested based on the processed questionnaire results. This study examines whether the construct of user satisfaction becomes a moderating factor between the construct of information quality and the conative use of the information system. This is in accordance with the rules of causal studies (Sekaran & Bougie, 2013). This research is also a correlational study, because the researcher aims to test the relationship between variables and make predictions based on correlational relationships tested with statistical instruments (Abdillah & Hartono, 2015).

<table>
<thead>
<tr>
<th>Variable</th>
<th>References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Variable</td>
<td></td>
</tr>
<tr>
<td>Information Quality (InfQual)</td>
<td>Bhattacherjee et al. (2001)</td>
</tr>
<tr>
<td></td>
<td>Delone &amp; McLean (2003)</td>
</tr>
<tr>
<td></td>
<td>Papadomichelaki &amp; Mentzas (2012)</td>
</tr>
<tr>
<td>Mediating Variable</td>
<td></td>
</tr>
<tr>
<td>User Satisfaction (USatf)</td>
<td>Bhattacherjee et al. (2001)</td>
</tr>
<tr>
<td></td>
<td>Delone &amp; Mclean (2003)</td>
</tr>
<tr>
<td></td>
<td>Kwahk et al., (2017)</td>
</tr>
<tr>
<td>Dependent Variable</td>
<td></td>
</tr>
<tr>
<td>Conative Use of Information</td>
<td>Kwahk et al., (2017)</td>
</tr>
<tr>
<td>System (ConUse)</td>
<td></td>
</tr>
</tbody>
</table>

Population and Sample

The population of this study are corporate taxpayers in Indonesia. Based on data derived from DGT website, the number of registered individual and corporate taxpayers in 2018 reached 38.6 million tax ID number, of which 17.6 million were required to submit annual tax report (Saksama, 2018). Of these, 10.5 million had submitted their annual tax report for the 2017 tax year. Of the 38.6 million people, the corporate taxpayers who are required to report the annual tax report for the 2017 tax year are 1.47 million IDs (Kompas, 2018). Thus it can be said that the population of this study was 1.47 million IDs.

The sample of this research is corporate taxpayers, represented by every tax/accounting staff who are...
accustomed to use the e-SPT application and e-filing portal to submit their annual tax obligation. These criteria are selected to meet the conditions of mandatory use of the information system.

**Data Collection Method**

Data collection was carried out using a questionnaire which was distributed in two ways: 1) personally-administered and 2) distributed electronically using social media. The method used in selecting the sample in this study was nonprobability sampling with convenient method to find respondents. The convenient sampling method is used because the author does not have access to the entire population database and also this is an exploratory research to begin with. Subject targeted by researchers is individuals who work as accounting staff or tax staff who work at an institution. Thus, the individual will act as a respondent representing the Corporate Taxpayer. The consideration of the subject selection is based on the capabilities possessed by the tax staff at an institution in using the SPT reporting systems developed by the DGT. Individuals who work in an institution will tend to use more related applications in preparing SPT compared to individual taxpayers who only use them periodically. In addition, individuals who use these applications more often are expected to have more comprehensive knowledge so that they can provide a more in-depth evaluation to support this research.

**Data Analysis Technique**

The data collected from the questionnaire was tabulated and tested using the SPSS 24 program. The stages of testing the data obtained from the survey were as follows: 1. Pilot Test, 2. Validity Test, 3. Reliability Test, 4. Regression Analysis & Sobel Test.

The pilot test was carried out to ensure that the questionnaire distributed has already included items that could be used to achieve the research objectives. In addition, the pilot test is also used as a tool for evaluating grammatical errors that might potentially generate ambiguous meaning.

According to Sekaran (2013), the validity test is conducted to measure how well an instrument developed in the research questionnaire can measure the concept to support the research objective. While the reliability test is used to measure the consistency of measuring instruments. A reliable questionnaire can be identified as it can produce the same answers from respondents even though the data collection time is different.

Regression analysis is a statistical tool used to test the effect of independent variables on the dependent variable. The regression method used in this study is multiple linear regression or Ordinary Least Square (OLS). There is a mediating variable in this study, therefore the second stage of the regression analysis is carried out which tests the strength of the mediating factor between variables using the Sobel test instrument.

**Research Results and Discussion**

The data from the research questionnaire was processed using SPSS 24 software. The questionnaires were distributed electronically and sent by post. There was 147 questionnaires collected. After being tabulated, the researcher found that 9 questionnaires were incomplete, resulting in a final measurable sample of 138. The demographic distribution of the respondent can be viewed in the table as follows.
Table 2. Demographic Data

<table>
<thead>
<tr>
<th>Measurement</th>
<th>Category</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Age</td>
<td>21-29 y.o.</td>
<td>46%</td>
</tr>
<tr>
<td></td>
<td>30-39 y.o.</td>
<td>42%</td>
</tr>
<tr>
<td></td>
<td>40-49 y.o.</td>
<td>9%</td>
</tr>
<tr>
<td></td>
<td>Diatas 50 y.o.</td>
<td>3%</td>
</tr>
<tr>
<td>Latar Belakang Pendidikan</td>
<td>High School</td>
<td>4%</td>
</tr>
<tr>
<td></td>
<td>Diploma</td>
<td>8%</td>
</tr>
<tr>
<td></td>
<td>Bachelor Degree</td>
<td>59%</td>
</tr>
<tr>
<td></td>
<td>Master Degree</td>
<td>29%</td>
</tr>
<tr>
<td>Jumlah Responden</td>
<td>Online Questionnaire</td>
<td>95%</td>
</tr>
<tr>
<td></td>
<td>Mailed Questionnaire</td>
<td>5%</td>
</tr>
</tbody>
</table>

Pilot Test

The pilot test is a stage that is carried out before the researcher distributes the research questionnaire to the respondents. Researcher compiles questions in accordance with previous studies referred in this study. Each element contained in the reference literature is translated into Indonesian and adjusted to the scope of this study. Indonesian tax terminologies were incorporated into the questions without changing the fundamental meanings. Researcher distributed the questionnaires to several respondents to obtain input regarding the clarity of the questions, sentences, and terms used in the questionnaire. These inputs are processed and become a revised questionnaire before being distributed to respondents more broadly.

Validity and Reliability Test

The validity test is carried out to measure the proportion contribution of an indicator that represents a specific construct in variance in general (Hair et al., 2010). Convergent validity explains that the gauges of a construct must be highly correlated (Abdillah & Hartono, 2015). Based on the validity test conducted using SPSS 24, all items in the measuring variable were declared valid with the corrected item-total correlation > 0.3.

Instrument reliability or also known as internal consistency reliability is measured by Cronbach's alpha and composite reliability. Cronbach's alpha criterion is a traditional approach that calculates instrument reliability through intercorrelation values between variables (Hair et al, 2014). Based on the validity test conducted using SPSS 24, all items in the variable were declared reliable with Cronbach's alpha value > 0.6.

Regression Analysis

Based on the research framework model in Figure 1, there are 3 regression stages carried out to determine the mediating effect of the user satisfaction variable. The first stage of regression is to examine the relationship between information quality and user satisfaction. The regression equation for the first test is as follows:

\[ USatf = f(InfQual) \]

\[ USatf = a + b_1 InfQual + e \]

The results of statistical tests are presented in table 3.
Table 3. Effect of Information Quality on User Satisfaction

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficient</th>
<th>Standardized Coefficient</th>
<th>t</th>
<th>Sig.</th>
<th>Colinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>(Constant)</td>
<td>2.031</td>
<td>.394</td>
<td>.39</td>
<td>5.154</td>
<td>.000</td>
</tr>
<tr>
<td>Infqual</td>
<td>.210</td>
<td>.074</td>
<td>.237</td>
<td>2.843</td>
<td>.005</td>
</tr>
</tbody>
</table>

Based on the results of the first stage regression testing, information quality is proven to have a significant effect on user satisfaction. The regression equation for the test results above is as follows:

\[ USatf = 2.031 + 0.210 \times Infqual + e \]

The second stage of regression is carried out to examine the relationship between user satisfaction and conative use of information systems. The regression equation for the second test is as follows:

\[ ConUse = 20.020 + 3.396 \times USatf + e \]

The results of statistical testing are presented in table 4, as follows:

Table 4. Effect of User Satisfaction on Conative Use

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficient</th>
<th>Standardized Coefficient</th>
<th>t</th>
<th>Sig.</th>
<th>Colinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>(Constant)</td>
<td>20.020</td>
<td>2.369</td>
<td>.236</td>
<td>8.453</td>
<td>.000</td>
</tr>
<tr>
<td>USatf</td>
<td>3.396</td>
<td>.743</td>
<td>.414</td>
<td>5.297</td>
<td>.000</td>
</tr>
</tbody>
</table>

Based on the results of the second stage of regression testing, the user satisfaction variable proved to have a significant effect on the conative use of information system. The third stage of regression is carried out to obtain coefficients a and b (InfQual and USatf) as the basis for calculating the Sobel test. The regression equation for the third test is as follows:

\[ Use = f(InfQual, USatf) \\
Use = a + b_1 \times InfQual + b_2 \times USatf + e \]

The results of statistical testing are presented in table 4, as follows:

Table 5. Effect of Information Quality and User Satisfaction on Conative Use

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficient</th>
<th>Standardized Coefficient</th>
<th>t</th>
<th>Sig.</th>
<th>Colinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>(Constant)</td>
<td>9.779</td>
<td>3.692</td>
<td>.272</td>
<td>2.649</td>
<td>.009</td>
</tr>
<tr>
<td>Infqual</td>
<td>2.294</td>
<td>.651</td>
<td>.272</td>
<td>3.523</td>
<td>.001</td>
</tr>
<tr>
<td>USatf</td>
<td>3.323</td>
<td>.735</td>
<td>.349</td>
<td>4.523</td>
<td>.000</td>
</tr>
</tbody>
</table>

The regression equation for the test results above is as follows:
User Satisfaction as a Mediating Variable between Information Quality and the Conative Use of Annual Tax Reporting E-Filing System

\[ Use = 9.779 + 2.294InfQual + 3.323USatf + e \]

Based on the results of the regression test above, coefficient values a and b are then used as the basis for the Sobel test.

**Sobel Test**

The Sobel test is carried out to test whether there is a mediation effect between the independent variable and the dependent variable. Based on the results of calculating the coefficients in the regression analysis, the Sobel test mediation model can be described as follows:

![Mediating Effect Model]

After each coefficient value is obtained, the Sobel calculation is carried out using the Sobel calculator (Preacher & Leonardelli, 2010).

**Table 5. Sobel Test**

<table>
<thead>
<tr>
<th>Test Statistic</th>
<th>Std. Error</th>
<th>p-Value</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sobel test</td>
<td>2.40295839</td>
<td>0.29014235</td>
<td>0.01626304</td>
</tr>
</tbody>
</table>

Based on the results of the Sobel test listed in Table 6, the p-value is below 5%, so it can be said that there is a mediating effect between the independent variable and the dependent variable.

**Discussion**

This study investigates the effect of user satisfaction as a mediating variable between information quality and conative use. Based on the results of regression analysis and the single-test approach to determine the mediating effect, it is proven that user satisfaction has a strong mediating effect between the variables of information quality and conative use. Previous research on similar constructs also used the Sobel test approach to determine the effect of mediation on the constructs of system quality and customer loyalty (Gorondutse & Hilman, 2014).

In accordance with the previous research, information quality has a significant effect on user satisfaction (Christanti & Achjari, 2019). The regression analysis conducted in this study also consistently supports the same hypothesis. The results of this study are in line with several previous studies which prove that user satisfaction variables have a mediating effect that strengthens the relationship between information quality and system use, also confirms DeLone & McLean's information system success
model referred to in this study and previous studies (AL Athmay, Fantazy, & Kumar, 2016; Delone & Mclean, 2003; Gorondutse & Hilman, 2014; Khayun & Racatham, 2011).

The acceptance of the hypotheses built in this study means that the government, in this context the DGT as the authority of the Indonesian tax sector, must first improve and maintain the quality of information, so that the citizen then use the annual tax reporting system proactively. Satisfaction can be a factor that is often overlooked in the context of mandatory system. However, in this study it is proven that satisfaction is also an important aspect for taxpayers even though they do not have another alternative tax reporting systems.

The use of information systems in a mandatory environment can be considered limited, because users of the system in this context are passive and do not have other options for using the system provided. This passive condition can cause users to lose willingness to determine certain expectations regarding the outcomes they get (Kwahk et al., 2018). However, in this research it was found that the construct of satisfaction is an influential thing in the mandatory environment. Starting from a resistant or skeptical attitude, some taxpayers consider that the system change will potentially complicate the annual SPT reporting process. However, if this resistance can be managed by building a system that is good and provides benefits, resistance and skepticism can turn into satisfaction.

Indicators that reflect conative use – as a substitute for the actual use construct in the information system success model – are immersion, reinvention, and learning. The immersion construct is related to the attention and cognitive abilities of system users. The definition of immerse according to google dictionary is related to a person's deep involvement in a particular activity or interest - “involve oneself deeply in a particular activity or interest.” A quality information system is an information system that succeeds in attracting user interest and focus, so that in its operation the user is not easily distracted from the work he is doing with the application or system. Such behavior reflects that the user uses the device in the system with motivation. Actual use of information systems is not only measured by the time spent using the system but also user behavior when using the system. Interest and focus also involve the user's cognition to change expectations into actual perceptions of the benefits they receive from using existing devices in the information system (for example: applications, dock interfaces, etc.).

The reinvention dimension relates to user proactivity in using information systems. This activity can be demonstrated by the behavior of the initiative to criticize the system used. Critical in this dimension does not lead to resistance, but positive evaluation or feedback given from users to system developers. Although the information system is well designed by the developer, in practice the actual operating end user is the end user. Evaluation from the user is relevant to the further development of the system. Users who are not proactive do not have the initiative to provide feedback.

The learning dimension relates to the user's efforts to develop their personal competence in operating the existing devices in the information system. In this study, taxpayers who are first satisfied with the information technology-based tax reporting system and have confirmed the benefits they receive are motivated to become more proficient in using the applications or features contained in the annual tax reporting system. In addition, taxpayers are also motivated to use other information technology tools that can support their work with applications developed by the DGT.

Thus, these three dimensions reflect the construct of the conative use of information systems that exist within the scope of taxation in Indonesia. Result showed that quality information affects taxpayer satisfaction with the information technology-based Annual Tax Return reporting system and affects the behavior of taxpayers in using or involving information technology in the tax reporting process.
**Conclusions and Suggestions**

This study aims to determine the effect of user satisfaction constructs in mediating the relationship between information quality and conative use of information systems. Based on this research results, it is reflected that when taxpayers easily get the information they need, then the taxpayers will show positive behavior and high motivation. There are many benefits that can be obtained by the DGT when taxpayers use the system proactively, including earlier submission of tax report, more accurate data reported, uniform data format that can improve the quality of information output, increase public trust in the government, and performance effectiveness.

Suggestions given for future research include; involve a broader category of respondents so that the results of this study can be generalized and used more widely. In addition, further research could incorporate perceived benefits construct to produce more comprehensive research model and a more equal benefit measurement scale.

This study has its own limitations even though researcher have taken the best steps to get the benefits of this study. The limitations exist in this study are: 1) Limitations of the research subject category. Subjects who became respondents in this study were corporate taxpayers who were represented by accounting or taxation staff. Given that the scope of annual tax reporting in Indonesia is very broad, not only corporate taxpayers but also individual taxpayers can provide an opinion. This can lead to low generalization. 2) This study uses the conative use construct which should also assess the perceived benefits received by both individuals and organizations. This perceived benefits construct can help in eliminating the bias that results from taxpayer expectations with the size of benefits received. Therefore, further research can include the construct of perceived usefulness in the research model.

**References**


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