The Impact of Information System Success and Trust Model to Account Representative's Tasks

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The Impact of Information System Success and Trust Model to Account Representative's Tasks (Empirical Study in Indonesian Tax Information System)

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Abstract

Purposes - *This study was conducted to find empirical evidence on the success of public sector information system, specifically in Indonesian Tax Autority, DGT. In particular, this research conducted to investigate whether trustmodelcan be adobtedtoIS success model.*
Metodology - *The data were collected by survey questionnaires through email and social media application among ARs in DGT. The responses of ARs were analyzed using SEM with varians approach, partial least square technique to test the hypotheses.*
Result -*The result of this study indicates that mixing the two models can create new model of information system success model with trusting belief as intervening variable latent. All hypothesis indicate significant positifly interrelationship among latent variable.*
Implication -*Practical implication of this research is used as an input for Board of Directors in DGT that the trust of information about tax payer condition is very important thing for all ARs who want to find the big tax potency. Otherwise, this research is useful for other government institutions to improve there is with inserting trust factor.*
Limitation -*A mount of respondens is few caused by unadequate time for gathering datas.*
Future Research -*It is suggested for next researchers to do the replicative research with the other working system environment and getting more respondents . This research used survey technic for gathering data with questionerry form, only internal validity can be reached out. The next research is hoped that the other focus, external validity can be tested.*

Originality*-This study successfully put the trust model in IS success model by showing significant relationship among constructs*

Keyword *–IS Success Model, ARs, Trust Model, Indonesian Tax Information System,*
Paper type*- Research paper*

1. Introduction

Rapid growth of democracy in Indonesia has led public sector to change their conventional technique by using information system (IS) as a tool to replace the old and the rigid systems. The new IS have helped to overcome the problem of inefficient public service and information delivery in the public sector (Seneviratne, 1999). However, current IS literature put a lot of attention to the use of IS for the private sector in achieving the objectives of the company rather than the public sector.

Research on information system success model which become benchmark for many researchers is the one that proposed by DeLone and McLean in 1992 and was updated later in 2003. Iivari (2005) performed a field study using IS success model developed by DeLone and McLean (1992). His study conducted in a mandatory use of IS at Oulu City Council, Finland. In this study, he measured the "use" dimension by the actual use of the information system because in mandatory use, users did not have other alternative option of information system. He also only analyzed the individual impact of the information system.

Teo et al., (2008) stated that trust has been recognized as a critical variable among the e-commerce researchers. However, in the context of e-government, there is only few research on trust considered as a key factor for the successful implementation of e-government websites. Nicolaou and McKnight (2006) found that trust concept directly affected intention to use. This study was not specifically addressed for mandatory environment. Koh et al., (2010) found that if the information presented in a good quality, it will increase the user trust in using such

IS in performing their duties. Although those researches are not focused to mandatory environment but same with private sector, society always push the government to upgrade its quality works in order to get their trust for next election.Bhattacherjee (2002) proposes the trust model that showedsuch a network by postulating users' familiarity with trustees as a determinant and willingness to transact as a consequence of user trust.

Metzger (2002) stated that the public institution have been gotten seriously attention by citizens is tax authority. Directorate General of Tax (DGT) as an institution that contributes the largest state revenues is expected to perform better to secure the state revenues. To accommodate the needs, the implementation of IS is a must to increase productivity in services within optimal time. DGT Portal was built as a mean to facilitate the employee in performing their jobs. This portal intended to provide a high quality services in the form of electronic information and applications for employees of DGT like Account Representatives (ARs). Users of information systems are expected that this system can give satisfaction to the users, which is the sense of satisfaction toward the whole system. User satisfaction has been widely used as a useful measure of a mandatory IS success (Koh et al., 2010).

2. Literature Review

2.1. Related Theory

DGT started tax modernized administrationin 2002. One focus of the tax modernized administrationis the improvement of information technology (IT)-based business processes to create good governance. These tax reforms expect to improve taxpayer compliance, increase public confidence in tax administration, and improve

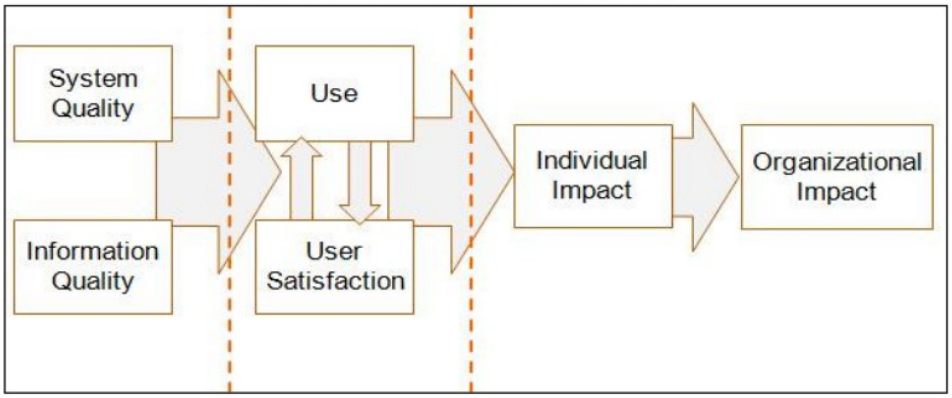
employee productivity. DGT tried to develop the integrated information system and improve the quality and the integrity of the database.

Research in the field of information systems has been widely applied in e-commerce, where its use is voluntary. However, for government segment, where its use is mandatory, only a few researches have been done in this sector. This study focuses on the use of information systems in the DGT, which refers specifically to the activities in which employees use information systems to help facilitate their daily work through the use of DGT portal.

Information System Success Model

Many researchers have investigated information systems based on theoretical aspects. However, the well-known and widely accepted is the IS success model proposed by DeLone and McLean (1992). Since they found the model, many researchers try to extend or to test the model based on empirical research. TheirIS model of success consisting of six major categories of ISsuccess, which are: 1) System Quality, 2) Information Quality, 3) Use, 4) User satisfaction, 5) Individual impact, and 6) Organizational impact.

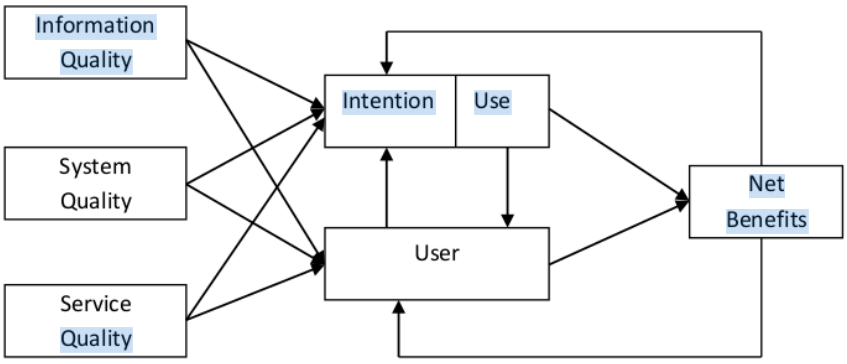
Figure 1. D & M Success Model (1992)



This model suggested that system quality and information quality consistently marked its impact at various levels of IS output. During their use of the IS, users may be satisfied or not satisfied with the IS. Later, the IS use will bring benefit to the users, which in turn will benefit the organization.

DeLone and McLean updated this model ten years later (2003) based on criticism, empirical findings, and IS development. The updated model proposed "service quality" as a new dimension of IS success model. The latest model also introduce "intention to use" as an alternative to the "use" dimension. In this model, they proposed that the impact on individual and organization level should be merged, resulting in a single construct, which is "net benefits" (figure 2).

Figure 2. Updated D & M IS Success Model (1992)



Using the updated D&M success model, Sedera et al. (2004) have succeeded in developing instruments to measure IS success for enterprise system. The instruments were verified in three different studies. Their instruments for IS success model consist of four dimensions (system quality, information quality, individual impact, and organizational impact), and 27 items to measure the dimension (nine

measures of system quality, six measures of information quality, four measures of individual impact, and eight measures of organizational impact). This particular instrument to measure IS success is distinctive because this instrument captures the multidimensional and intricate nature of IS success by measuring four primary success dimensions and by using minimum fourmeasurement for a dimension.

Most research in IS applied in e-commerce, only a few studies done in public sector. Iivari (2005) conducted a field study of a mandatory IS in his attempt to tests the model of IS success proposed by Delone and McLean. In his study, he did not include the "service quality" dimension on the grounds that the presence of "service quality" in the updated of DeLone and McLean (2003) model indicates IS functions or organizations rather than IS application. However, DeLone and McLean (2003) stated that as the emergence of end user computing, an IS cannot be separated from itsIS organizations trust constructwith its role are as an information and service provider.

Trust Model

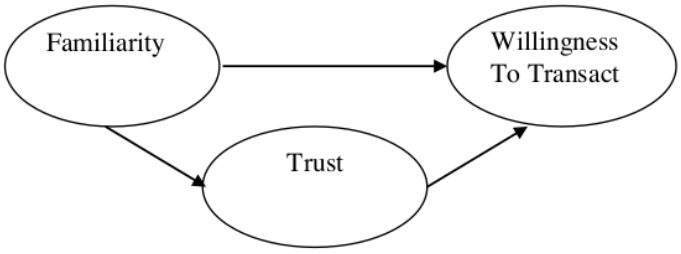
Bhattacherjee (2002) on his research about individual trust in online firms stated that trust, as a research concept, has been observed in several social science disciplines, including e-commerce. Mayer et al. (1995), as cited by Bhattacherjee, proposed that a party (trustor) expects that other party (trustee) has beneficial characteristics, and trustor willing to expose to trustee actions. In online environment, consumers (users) act as the trustor and online firms act as the trustee. Nikolaou and McKnight (2006) stated that trusting beliefs, as a component of trust

concept, means one believes that other party has valuable characteristics, such as honest, benevolent, and competent.

There have been a number of studies emphasizing the importance of trust in online environment. In online environment, where the interactions characterized by uncertainty, anonymity, lack of control, and possible opportunism, trust considered as important component (Hoffman et al., 1999).Theo et al., (2008) found that in general, trust has been found to be related to three success variables, which are behavioral intention, satisfaction, and perception of IS attributes. They believed that trust plays as a main role to reduce people's perception of uncertainty and risk. Therefore, trust is an important antecedent of involvement in online relations and businesses.

Drawing from prior research, Bhattacherjee (2002) proposes such a network by postulating users' familiarity with trustess as a determinant and willingness to transact as a consequence of user trust in online firms (see Figure 3).

Figure 3. Research Trust model



Trust has been conceptualized variously as a belief, attitude, intention, and behavior (Mayer et al, 1995; McKnight et al, 1998). As a psychological state, trust is clearly distinct from, but antecedent to, behavior. Mayer et al (1995) defined the trust as willingness to take risks seems to view trust as an intention. Trust beliefs refer to trustor's perceptions of trustee attributes that may influence trustee's behavior.

Although attitude reflects human effect, belief may include both cognitive and affective components and hence, trust beliefs represent a more holistic conception of trust. Hence, trust is viewed here as an aggregation of beliefs.

Trust Beliefs in Government

Government IS was directed to improve the access and distribution of all features of government services and operations for the benefit of citizens, businesses, employees and other stakeholders (Srivastava et al., 2007).Thesuccess of a government ISis influenced by the users' trust in the information entity. The government–employee relationship plays a central role in the creation of trust in government IS. Therefore, if the governments were able to deliver the service effectively, users of government IS are more likely to believe that the government IS will be able to serve their needs (Theo et al., 2008).

2.2. Hypothesis

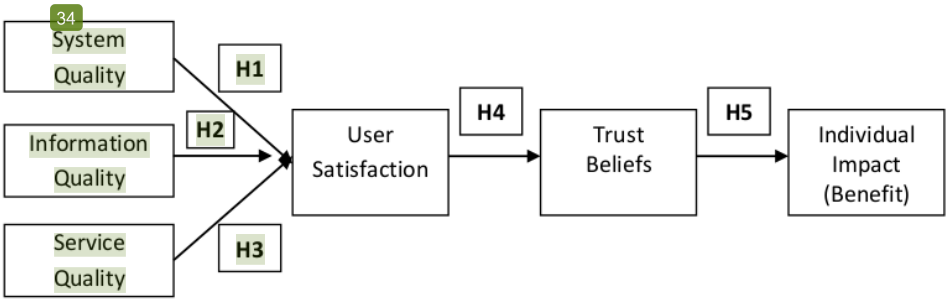
Research Model

The model in this study is a replication model that was adopted from Iivari (2005) who test the DeLone and McLean information success model (1992) in public sector. He conducted a field study of a mandatory IS by excluding the "service quality" dimension because "service quality" in the updated model reflects IS organization rather than IS application. The result shows that system quality and information quality are significant predictors of user satisfaction, but not the actual use. User satisfaction was found as a significant predictor of individual impact, while system use was found to be insignificant predictor of individual impact. Based

on the result, this study will exclude the "use" dimension because from Iivari (2005) explanation, mandatory nature of the system may lead to the negative finding.

In addition, this study addstrust construct as intervening variable from user satisfaction to individual impact (see figure 3). Trust is conceptualized in terms of trustor's beliefs in the trustee's ability, benevolence and integrity. This reseach try to make nature equality between familiarity in Trust model with User Satisfaction in IS Succes Model. User satisfaction is probably the most widely used single measure of IS success. The reasons for this because "satisfaction" has a high degree of face validity. It is hard to deny the success of a system which its users say that they like (Delone and McLean, 1992). It means higher of usefulness become higher of familiarity.

Figure 4. Research Model



Otherwise, Willingness to Transaction will be held if individu feel that he will can get some advantages of it. Individual impact is the effect of information on the behavior of the recipent. However, "Impact" could also be an indication that an IS has given the user a better understanding of the decision context, has improved his or her decision making productivity, has produced a change in user activity, or has changed the decision maker's perception of the importance or usefulness of the IS (Delone and McLean, 1992).

System Quality and User Satisfaction

System quality is a major component of the Delone and McLean ISmodel which have been empirically tested by many researchers. System quality illustrates the capability of an IS to deliver information to its users. Petter et al., (2008) defined system quality as the desirable characteristics of an IS, such as ease of use, system flexibility, system features, sophistication, and response time. Several IS researchers have suggested user satisfaction as a success measure for their empirical IS research (Eindor and Segev, 1978; Hamilton and Chervany, 1981). Emperical study has done by Seddon and Kiew (1994) that resulted the relationship between system quality and user satisfaction.

H1: System quality will positively affect user satisfaction

Information Quality and User Satisfaction

Petter et al., (2008) defined information quality as the desirable characteristics of the system outputs, such as management reports and Web pages. Theo et al., (2008) stated that Information quality indicates user's valuation of whether the information on the ISis accurate, valid, and timely. Several IS researchers have suggested user satisfaction as a success measure for their empirical IS research (Eindor and Segev, 1978; Hamilton and Chervany, 1981).Emperical study has done by Seddon and Kiew (1994) that resulted the relationship between information quality and user satisfaction.

H2: Information quality will positively affect user satisfaction

Service Quality and User Satisfaction

Service quality is defined as the quality of the support system that users receive from the IS department and IT support personnel (Petter et al., 2008). For example: responsiveness, accuracy, reliability, technical competence, and empathy of the personnel staff. In the IS working environment, system support is crucial because they would likely seek help in using the system in their daily operations SERVQUAL has been widely used as a measure of service quality in IS, adapted from the marketing research. Based on Parasuraman et al. (1985), there were ten original SERVQUAL dimensions, but later in 1988, these ten dimensions were combined into five components, which are reliability, responsiveness, assurance, empathy, and tangibles. Delone and McLean (2003) agree that SERVQUAL metric needs continued development and validition, we nevertheless believe that "service quality", properly measured, deserves to be added to "system quality" and "information quality" as components of IS Success.

H3: Service quality will positively affect user satisfaction

User Satisfaction and Trust Belief

Bhattacherjee(2002) had discussed that trust model described relationship between familiarity, trust and willingness to transact.User satisfaction is a widely recognized predictor of trust in the literature (Gefen,2000; Luhmann et al., 1988). Zahedi and Song (2008) found that the relationship between satisfaction and trust has been studied in a number of areas, including job satisfaction, loyalty in e-banking, and customer relationship management.

H4: User Satisfaction will positively affect Trust Belief

Trust Belief and Individual Impact

Individual impact is the effect information on the behavior of the recipent. Impact could also be an indication that an IS has given the user a better understanding of the decition context has improved his or her decision making productivitiy, has produced a change in user activity, or has changed the decision maker's preception of the importance or usefulness of IS.McKnight (1998) concluded that relational perspective fails to explain initial trust or the formation of trust before any transaction has taken place.

Mayer et al and others posit such beliefs to result in corresponding trusting intentions (intent to engage in trusting behavior). Conceptual distinction and causality between beliefs and intentions are derived from Fishbein and Ajzen's tipology of beliefs, attitude, and intention in the social psychology literature. In consumer-based e-commerce contexts, trusting intention represents user's willingness to engage in subsequent transactions with online firms. Higher levels of trust in a firm will therefore lead to greater intention on the part of users to engage in online transactions. Hence,

H5: Trusting Beliefs will positively affect individual impact

3. Methodology

Population and Sample

Populations of this study are all the employee of DGT who use DGT IS, Portal DJP, as a tool to enhance employee performance in completing their daily tasks. This study uses purposive sampling method as a tool to ensure that only

certain samples that have been determined by researcher will be taken as samples. The criteria of the samples are as follows:

(1) Samples are a tax officer who served as an Account Representative;

(2) Interactions made to the DGT portal are performed at least once within a week Account Representative taken as a sample because, as the frontier in tax collection, they rely heavily on DGT information systems in their daily task.

Data that will be used in this study is primary data that contain measurements of variables that will be tested. A questionnaire will be distributed through the email and social media applications.

Measurements

The questionnaire is based on measures from Seddon (1997) as used by Theo et al., (2008) in his study about mandatory use of IS and will be translated into Indonesian. Related to trust belief, measures that will be used is from Bhattacherjee (2002) which consist of seven item trust scale that exhibits the dimensions of ability, benevolence, and integrity.

Seddon and Kiew (1997) defined system quality is related to the existence of problem in the system, ease of use, speed of reply in interactive system, documentation, and quality and credibility of the program code. Theo et al., (2008) adopt system quality measurement from Seddon and Kiew (1997) which consist of six items measurement. Therefore, this study will use measures from Theo et al., (2008) to collect system quality measurement.

Information quality is related with such issues as the timeliness, accuracy, relevance, and format of information generated by an IS (Seddon and Kiew, 1997). Theo et al., (2008) adopt information quality measurement from Seddon and

Kiew(1997) which consist of nine items measurement.Based on that, this study will use measures from Theo (2008) to collect system quality measurement. The measurements can be seen as follows.

Theo et al. (2008) stated that e-government web site can be seen as a service agency with an information technology interface that provides services online. The government officer who's in charge for the e-government web sites are part of these services, including updating information, answering questions, providing feedback, and handling applications. Therefore, service quality of an e-government web site should include the overall service delivered by the government agency through the web site.This study will use measurements from Theo et al. (2008) to collect service quality measurement. User satisfaction in this study is defined as the level of satisfaction of user in using IS. Four items from Seddon and Kiew (1997) are used to operationalize user satisfaction. The measurements can be viewed as follows.

Trust belief means that the other party has the beneficial characteristics, such as ability or competence, benevolence, and integrity. Bhattacherjee (2002) on his effort to validate trust construct, found six items trust scale that describes acceptable levels of reliability, convergent validity, discriminant validity, and nomologicalvalidity.Therefore, this study will use measures from Bhattacherjee (2002) to collect trust belief measurement.

Individual impact related to the users work performance measured by six item proposed by Davis (1989). Iivari (2005) adopt individual impact measurement from Davis (1989) study, with an adaptation of the six-item instument for perceived usefulness.

Data Analysis

Data analysis in this study will be conducted using Structural Equation Model (SEM) with varian approach, Partial Least Square (PLS). PLS is powerfull analysis method and frequently called soft modelling cause omitting ordinary least squares assumptions such as normality data and mulitcoloniarity problem among latent variables (Ghozali and Latan, 2015).

Ghozali and Latan (2015) built PLS in order to test weak theory and weak data such as a few of datas or normality data problem. PLS not only can modify interlationship among latent variable but also confirm theory (Chin and Newsted, 1999). Besides having a few of samples, this study also test new comprehensive model with submitting trust belief as a intervening variable, so the using of PLS is a proper way.In order to test the hypoteses with PLS, there are two qualifications have been met, outer and inner model evaluations.

4. Result and Discussion

4.1 Outer Model Evaluation

Convergent and Discriminant Validity

Chin (1998), (2010) and Hair et al. (2011), (2012) concluded that the rule of thumb of this validity is exceeds 0,50 for confirmantory or exploratory research. This researh results the value of average variance extracted between 0,602 (minimum) and 0,888 (maximum). All figures can be seen in table 1.

Table 1. Average Variance Extracted

Items	Value
Benefit	0,857
Information	0,725
Satisfaction	0,888
Service	0,778
Sistem	0,602
Trusting Belief	0,751

Discriminant validity can be known by focusing in cross loading figures. Average of cross loading figures to relevant latent variable is higher than the other latent variables. Those figures seem are not problem in discriminant validity.

Internal Consistency

The other analysis of outer model validity is Internal Consistency test.Chin, 1998; 2010; Hair et al. 2011; 2012 suggest that the rule of thumb this analysis with using composite reliability which exceeds 0,60 for every variables. All loading factor values of this researchare more than 0,60 and the can be see in table 2.

Table 2. Composite Reliability

Items	Value
Benefit	0,973
Information	0,960
Satisfaction	0,969
Service	0,955
Sistem	0,899
Trusting Belief	0,948

Reliability Instrumen

The most common technique to measure the reliability of a scale is by computing the alpha coefficient (Cronbach's Alpha) of internal consistency. Cronbach's Alpha value considered as a good criterion for a reliable scale if the

coefficient of Cronbach's Alpha greater than 0.60. From the Table 3, Cronbach's Alpha of the construct range between 0.873 and 0.966. This value indicates that this research model has a good reliability because each construct has a value of more than 0.60.

Table 3. Alpha Cronbach

Items	Value
Benefit	0,966
Information	0,952
Satisfaction	0,958
Service	0,943
Sistem	0,873
Trusting Belief	0,934

4.2. Inner Model Evaluation

Inner model evaluation should be known by R Square. Tha Closest R Square value is closest to 100% means that validity of inner model is met. R Square value in SEM model show 51,7 % Benefit, 78,4% Trust Belief, and 80% User Satisfaction. These values define that inner model valuation is met because the closest figure to 100%.

4.3 Findings

After all the analysis regarding to the validity and reliability of the model has been tested and showed an acceptable level, the next stage is to test the hypotheses. From Table 3 T Test results of the alternative hypotheses testing shows that H1, H2, H3, H4, H5 are supported.The significant relationship among variables can be seen in Table 3 with P Values < 0,05. Figure 4 SEM Model gives us the relationship among latent variables have showed empirical positively significant evidence.

The weakness correlation can be found in relationship SistemQualitiy - User Satisfaction (8,7%), and Information Quality – User Satisfaction (18,6%). The

stronger correlation can be found in relationship Service Quality – User Satisfaction (65,7%), User Satisfaction – Trust Belief (88,6%), Trust Belief – Individual Impact as Net Benefit (71%).

Figure 4.SEM Model

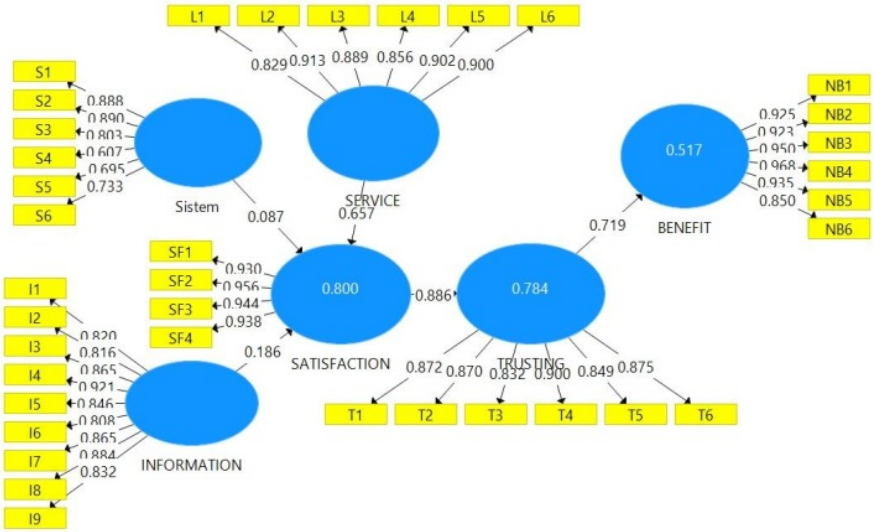


Table 4. T Test

	Original ...	Sample ...	Standard...	T Statistic...	P Values
INFORMATION -> BENEFIT	0.739	0.734	0.094	7.901	0.000
SATISFACTION -> BENEFIT	0.818	0.817	0.127	6.435	0.000
SATISFACTION -> INFORMATION	0.871	0.869	0.039	22.156	0.000
SERVICE -> BENEFIT	0.752	0.752	0.131	5.753	0.000
SERVICE -> INFORMATION	0.942	0.941	0.023	40.634	0.000
SERVICE -> SATISFACTION	0.933	0.932	0.028	33.781	0.000
Sistem -> BENEFIT	0.496	0.509	0.144	3.432	0.001
Sistem -> INFORMATION	0.684	0.693	0.061	11.164	0.000
Sistem -> SATISFACTION	0.712	0.714	0.069	10.345	0.000
Sistem -> SERVICE	0.746	0.748	0.064	11.653	0.000
TRUSTING -> BENEFIT	0.753	0.751	0.137	5.510	0.000
TRUSTING -> INFORMATION	0.895	0.892	0.048	18.606	0.000
TRUSTING -> SATISFACTION	0.931	0.931	0.027	34.074	0.000
TRUSTING -> SERVICE	0.956	0.955	0.022	43.350	0.000
TRUSTING -> Sistem	0.642	0.647	0.080	7.985	0.000

Many researchers had showed how important the trust model in e-commerce system literature. The trust of enduser can make a decision that of e-commerce task. Trust is an important component of online exchange relationships characterized by uncertainty, anonymity lack of control and potential opportunism (Hoffman, 1999).

In the growth democracy in Indonesia, public really need professional tax treatment from ARs such as transparency, accountability, responsibility, independency and fairness. With tax IS that give reliable and valid information, can make all the task of ARs are done efficiently and effectively. So the collection of tax can be achieved by concerning equality, economy, conformity. The trust belief of IS by ARs are very important to raise confidence then execute the tax potency.

IS Success Model which proposed by Delone and McLean (1992, 2003) can be explained clearly with submitting the trust model (Bhattacherjee, 2002) cause the trust will be mediating factor between familiarity (user satisfaction in IS success model) and willingness to transact (individual impact as net benefit in IS success model). This study is hoped can be comprehensive IS success model for other researcher who is interest in IS.

5. Summary

5.1.Conclution

This study results show that mixing the two models can create new comprehansive model of IS success model with trusting belief as intervening variable latent. All hypothesis indicate significant positively interrelationship among latent variables.

5.2.Limitation

In substance, there is consistentresult with previous study about theoretical of IS success and trust model. The limitation of this study is about a few samples are gathered. This problem exists because unadeguate time for taking research and the low awareness of research in indonesian society.

5.3.Implication

Theoretical implication of this study is contribute new approach of IS success model within trust model as new attribute. The new model can be derived from the mixing of two models, they are the success of IS model (Delone and McLean, 1992; 2003) and trust model from Battacherjee (2002).

Practical implication of this study is useful for DGT (tax authority in Indonesia). The result of this study describes that the most important of trusting belief of the AR to execute the tax potency. Thisresearch is desired to be model of IS in DGT so that all tax officer in every layer of tax profession (AR, Tax Auditor even Tax Review) has to fill the information tax relate to tax payer so can be used for all other tax officers to do their tasks, relize the tax potency.

5.4.Future Research

It's very premature to claim about generalized empirical evidence because of a few samples gathering. Suggesting for future research is getting more samples than this study.Otherwise, it's very important for next researchers to do the replicative issue to other government institution and then achieve theoretical testing as empirical evident.

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