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Strategic adoption: unveiling the impact of e-Bupot application in government agencies

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ABSTRACT

The e-Bupot application for government agencies is an information technology solution provided by the Directorate General of Taxes (DGT) of Republic of Indonesia. The e-Bupot is designed to simplify the fulfillment of tax obligations and enhance the overall convenience of taxpayers. The aim of this reseach were analysed the taxpayer's acceptance and satisfaction levels, and also improved the understanding of taxpayer's compliance among users of the e-Bupot application, which comprising all government agencies that registered as taxpayers in Bali Regional Office of the DGT. This research integrated the Meta-UTAUT model along with the ISS Model to analyze the acceptance of e-Bupot. Adopting a quantitative approach, the sampling technique used in this research was purposive, utilized online questionaire survey that were completed by 172 respondents. Data analysis for this research was conducted by using the PLS method with SmartPLS version 3 software. The results of this research show that some factors including the effort expectancy, information quality, service quality, system quality, attitude, trust, and behavioral intention were identified as important factors that encourage the use behavior of taxpayers in utilizing the e-Bupot application and finally influencing their tax compliance.

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Introduction

The State Revenue and Expenditure Budget highlights the significant role of tax revenues. A key indicator for gauging the performance of tax revenues in a country is the tax ratio, which is the comparison between tax revenues and the gross domestic product. According to the Organization for Economic Co-operation and Development (OECD), Indonesia's tax ratio in 2022 was reported to be below the average tax ratio of other countries in the Asia-Pacific region (Sukmana, 2022). OECD reported that Indonesia's tax ratio in 2022 was 10.1% of gross domestic product (GDP), which is lower than the Asia-Pacific average tax ratio of 19% of GDP.

The Directorate General of Taxes (DGT) is a government institution responsible for collecting tax revenues. The yearly increase in the tax revenue target, combined with the consistently low tax ratio, requires DJP to have the capability to meet these targets and improve the overall tax ratio. DJP consistently endeavors to enhance taxpayer compliance, recognizing its direct impact on influencing tax revenues (Sari & Afriyanti, 2012). One strategy to improve tax compliance is by implementing an efficient and effective information technology-based tax reporting administration system, known as e-Bupot for government agencies. The utilization of information technology has the potential to enhance the quality of accounting information (Yudianta & Erawati 2012). The

e-Bupot for government agencies is an information technology solution provided by the DGT. Designed for government agencies, the e-Bupot application is designed to simplify the fulfillment of tax obligations and enhance overall convenience. This application is used to create proof of withholding article 21/26 and proof of unification deduction/collection for government agencies, as well as filling out and submitting Periodic Tax Return Article 21 and Unification Periodic Tax Return for government agencies.

Despite being in use for over a year, there is a notable gap in research focusing on the acceptance and satisfaction levels among users of e-Bupot application. Therefore, additional research is imperative to assess taxpayer acceptance and satisfaction, analyze the implementation's impact, and understand its role in bolstering taxpayer compliance. The research was conducted across all government agencies that registered as taxpayers in Bali Regional Office of the DGT. The rationale for selecting Bali as the research location stems from the Performance Achievement Evaluation Flash (December 2022 Edition) of Bali Regional Office of the DGT, which highlighted the government administration sector as one of the top five main sectors contributing to tax revenue in Bali province. However, this is not matched by the level of tax compliance among government treasurers as taxpayers in fulfilling their tax obligations, with as many as 50.89% of taxpayers not meeting their reporting obligations.

This research integrates the Meta-UTAUT model (Unified Theory of Acceptance and Use of Technology) along with the DeLone and McLean Information System Success model (ISS). The intention is to create a synergistic approach that offers a comprehensive understanding of information technology acceptance. The Meta-UTAUT model was developed by reviewing the Unified Theory of Acceptance and Use of Technology (UTAUT) through meta-analysis and structural equation modeling (MASEM) techniques. Dwivedi et al. (2019) conducted this review, incorporating attitude as a mediating construct. Notably, attitude significantly enhances the explanatory power of behavioral intentions, increasing it from 38% to 45%. The Meta-UTAUT model consists of five key elements (performance expectancy, effort expectancy, social influence, facilitating conditions, and attitudes toward use) that collectively influence the intention and usage of a technology.

Several researchers have examined the acceptance of information technology using Meta-Utaut as a theoretical basis (Hermanto et al., 2022; Patil et al., 2020; Tamilmani et al., 2022) showing the importance of the role of attitudes in understanding the acceptance of information technology.37 The research incorporates an additional construct, namely trust, into the primary construct of the Meta-UTAUT model. Nulhusna et al. (2017) stated that trust is a crucial factor influencing the public's acceptance of e-Government implementation. The ISS Model developed by DeLone and McLean plays a significant role in fostering trust in e-Government (Alkous et al., 2022; Hooda et al., 2023; Nguyen et al., 2021). To enhance user trust, e-Government systems can be strategically designed to improve three crucial quality aspects (system quality, information quality, and service quality), ensuring the attainment of security and privacy (Teo et al., 2008).

In this research, we propose a hybrid model that combines the Meta-UTAUT and ISS models (

Figure ***1***). The study will examine the impact of system quality, information quality, and service quality on trust. Subsequently, the influence of trust, performance expectancy, and effort expectancy on attitude will be assessed. Additionally, the study will explore the impact of attitude, social influence, and facilitating conditions on behavioral intention. Finally, we will investigate the influence of behavioral intention on use behavior and the influence of use behavior on tax compliance.

Performance expectancy (PE) refers to the extent to which an individual's use of technology can yield benefits in accomplishing specific activities (Venkatesh et al., 2003). Effort expectancy (EE) pertains to the degree of ease associated with the use of a technology. Chatterjee et al. (2023) examined the Meta-UTAUT theoretical model to predict behavioral intentions and use behavior of customer relationship management (CRM) integrated artificial intelligence (AI) in India. The results of their research indicate that both performance expectancy and effort expectancy directly influence the attitude (AT) of an organization's employees toward using an AI-integrated CRM system. Hermanto et al. (2022) investigated the dominant technology adoption paradigm to identify vital fundamental variables in online SPT (tax) reporting behavior in Indonesia, using Meta-UTAUT as the theoretical research background. The findings indicate that Performance expectancy and Effort expectancy significantly contribute to behavioral intention. Therefore, this study articulates the following hypotheses: H1: Performance expectancy has a positive effect on taxpayers' attitudes in using the e-Bupot application for government agencies. H2: Effort expectancy has a positive effect on taxpayers' attitudes in using the e-Bupot application for government agencies.

Social influence (SI) elucidates the extent to which an individual believes in the perspectives of significant others that their use of technology is a necessity. People tend to accept and use e-Government services by being influenced by those close to them. Facilitating conditions (FC) can be understood as the degree to which an individual believes that there is technical and organizational infrastructure supporting the use of the system.

Dewi & Yadnyana (2017) researched factors influencing interest and behavior in using e-Filing systems, while Zeebaree et al. (2022) researched the implementation of sustainable e-Government services. The findings indicate that social influence and facilitating conditions significantly contribute to behavioral intention. Thus, this study assumes the following hypotheses: H3: Social influence has a positive effect on taxpayers' behavioral intention in using the e-Bupot application for government agencies. H4: Facilitating conditions have a positive effect on taxpayers' behavioral intention in using the e-Bupot application for government agencies.

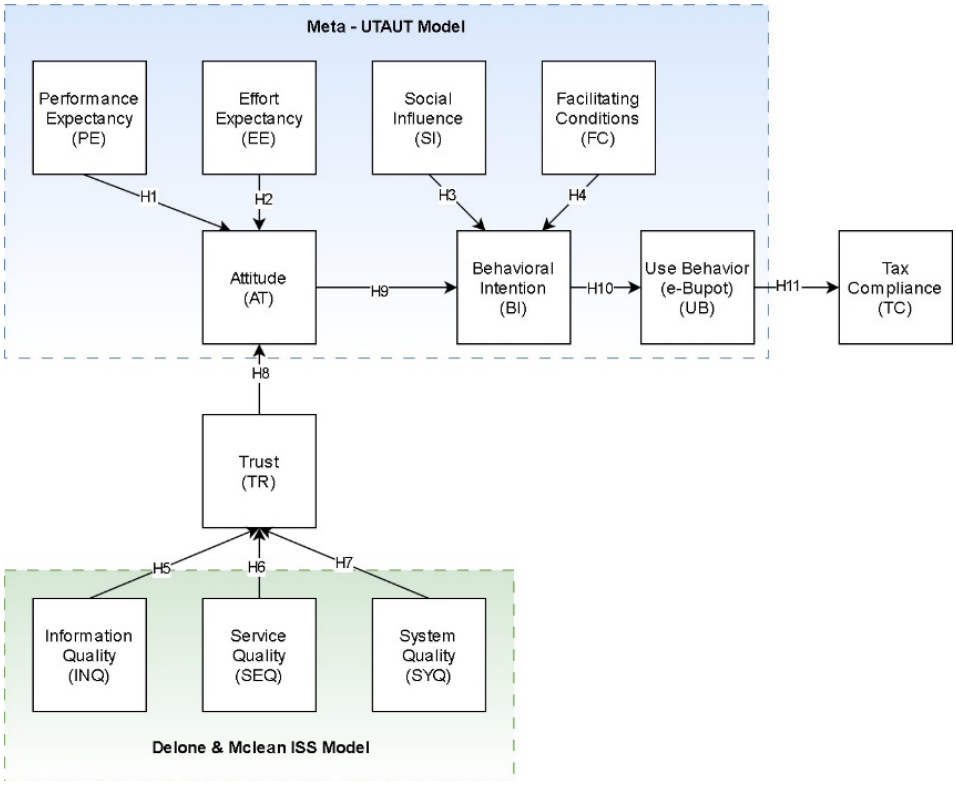

Figure 1. Proposed Conceptual Model

Information quality (INQ) measures the output of an information system. Capistrano (2020) thoroughly examined three e-Government platforms offering financial services in the Philippines, affirming that information quality is the most significant factor in establishing trust in e-Government. Service quality (SEQ) encompasses the extensive support delivered by a service provider. Service quality emerges as a crucial factor influencing tax compliance (Jaeng & Yadnyana, 2024). Positive service quality can cultivate an environment conducive to tax compliance. When the services offered by the government through e-government align well with people's expectations, trust in the government as an organizer is likely to increase, along with trust in utilizing electronic services via the internet (Wang et al., 2010). System quality (SYQ) measures the delivery of the information system itself. Damabi et al. (2018) investigated user trust in mobile banking services in Iran, revealing that system quality positively influenced trust (TR). Consequently, this study postulates the next hypotheses:
H5: Information quality has a positive effect on trust in using the e-Bupot application for government agencies.
H6: Service quality has a positive effect on trust in using the e-Bupot application for government agencies.
H7: System quality has a positive effect on trust in using the e-Bupot application for government agencies.
H8: Trust has a positive effect on taxpayers' attitudes in using the e-Bupot application for government agencies.

Behavioral Intention (BI) is defined as the degree of desire or motivation within oneself to use a system, assuming they have access to that information. Behavioral Intention is expected to exert a significant positive influence on technology use behavior (Venkatesh et al., 2003). Use behavior (UB) significantly influences the level of tax compliance (TC), a relationship that can be elucidated through the lens of attribution theory. Attribution theory, introduced by psychologist Heider (1958), posits that individuals employ rational and scientific cause-and-effect analysis to comprehend their environment. The ascription of causality to behavior is determined by a combination of internal (dispositional) and external (situational) factors. Accordingly, this study proposes the following hypotheses: H9: Attitude has a positive effect on taxpayers' behavioral intention in using the e-Bupot application for government agencies. H10: Behavioral intention has a positive effect on taxpayers' use behavior in using the e-Bupot application for government agencies. H11: Taxpayers' use behavior in using the e-Bupot application for government agencies has a positive effect on tax compliance.

Method

This research adopts a quantitative approach, the study was conducted at all government agencies in Bali province area that met the sample criteria. Sampling in this research utilized a non-probability sampling method through purposive sampling technique, which involves selecting samples based on specific considerations (Sugiyono, 2022). Respondents were chosen based on specific criteria, focusing on the expenditure treasurers at government agencies that registered as taxpayers in Bali Regional Office of the DGT with active status and has used the Government Agency e-Bupot to create proof of withholding and/or tax collection as well as reporting Periodic Income Tax Return Article 21 and/or Unification Periodic Tax Return.

The data source for this research is primary data, and data collection employed a survey method, specifically a self-administered survey. The aim is to gather taxpayer opinions by presenting questions or statements through a questionnaire. The questions or statements in this research are formulated within a questionnaire and will be measured using a 5-point Likert scale with scores ranging from 1 (= strongly disagree) to 5 (= strongly agree) (Likert, 1932). The questionnaire is designed as a Google Form and distributed through email, WhatsApp, and Instagram Direct Message. The survey was completed by 172 respondents. Data analysis for this research utilizes the Partial Least Squares (PLS) method with SmartPLS version 3 software.

The information related to respondents' demographics, including age, gender, educational background, and duration of utilizing internet /computer technology is displayed in Table 1, based on the data collected through questionnaires.

Table 1. Demographic Profile of The Respondents

Demographic		Frequency	Percentage (%)
Age (Years)			
21-25		9	5%
26-30		20	12%
31-35		16	9%
36-40		23	13%
41-45		29	17%
46-50		31	18%
>50		44	26%
	Total	172	100%
Gender			
Male		89	52%
Female		83	48%
	Total	172	100%
Educational Backgrond			
High School		54	31%
Diploma		21	12%
Bachelor		86	50%
Master		8	5%
Doctoral		0	0%
Others		3	2%
	Total	172	100%
Duration of utilizing internet/computer technology			
Never used		0	0%
Less than 6 months		0	0%
6-12 months		0	0%
More than one year		172	100%
	Total	171	100%

Table 1 highlights that the largest segment of e-Bupot application users falls within the age group over 50 (26%), followed by those aged 46-50 in the second position (18%). Additionally, the table shows that male respondents comprised 89 individuals (52%), while female respondents constituted 82 individuals (48%). Furthermore, a significant majority of e-Bupot application users possess a bachelor's degree (50%). Notably, all respondents have extensive experience with internet/computer technology, surpassing one year, totaling 172 people (100%).

Results and Discussions

Measurement Model Assessment

Before testing the hypotheses within the inner model (structural model), it is essential to validate the outer model (measurement model). The purpose of evaluating the measurement model is to ensure the reliability of the measures used and their effective representation of the intended theoretical constructs. The assessment of the measurement model encompasses the assessment of validity (convergent and discriminant validity) and reliability (Cronbach's Alpha and composite reliability). Convergent validity was assessed through the examination of outer loadings and average variance extracted (AVE). The statistical values of validity, obtained using SmartPLS 3.0, were found to be within their respective acceptable ranges. As depicted in Table 2, all provided values endorse the convergent validity of each construct item, as all outer loading values exceeded 0.7, meeting the criteria outlined by Hair et al. (1998). Furthermore, the AVE values, ranging between 0.768 and 0.955 as reported in Table 2, surpassed the recommended threshold of 0.5. With these outcomes, the presence of convergent validity is affirmed.

Table 2. Convergent Validity

Constructs	Items	Outer Loadings	AVE	Constructs	Items	Outer Loadings	AVE
Performance Expectancy (PE)	PE1	0,975	0,945	*System Quality* (SYQ)	SYQ1	0,888	0,789
	PE2	0,961			SYQ2	0,938	
	PE3	0,976			SYQ3	0,935	
	PE4	0,976			SYQ4	0,917	
Effort Expectancy (EE)	EE1	0,928	0,866		SYQ5	0,768	
	EE2	0,942			SYQ6	0,874	
	EE3	0,931		*Attitude* (AT)	AT1	0,920	0,841
	EE4	0,930			AT2	0,926	
	EE5	0,923			AT3	0,874	
Social Influence (SI)	SI1	0,823	0,768		AT4	0,937	
	SI2	0,911			AT5	0,927	
	SI3	0,885		*Trust* (TR)	TR1	0,910	0,876
	SI4	0,882			TR2	0,911	
Facilitating Conditions (FC)	FC1	0,918	0,809		TR3	0,933	
	FC2	0,922			TR4	0,948	
	FC3	0,897			TR5	0,946	
	FC4	0,859			TR6	0,955	
Information Quality (INQ)	INQ1	0,934	0,900		TR7	0,947	
	INQ2	0,960		*Behavioral Intention* (BI)	BI1	0,950	0,922
	INQ3	0,966			BI2	0,975	
	INQ4	0,964			BI3	0,956	
	INQ5	0,918		*UseBehavior* (UB)	UB1	0,972	0,955
Service Quality (SEQ)	SEQ1	0,970	0,925		UB2	0,974	
	SEQ2	0,968			UB3	0,985	
	SEQ3	0,948		*Tax Compliance* (TC)	TC1	0,925	0,877
					TC2	0,950	
					TC3	0,932	
					TC4	0,939	

Discriminant validity was examined utilizing the Fornell Larcker Criterion, as illustrated in Table 3 For all latent constructs, the square root of AVE was found to exceed their inter-correlation estimates with other corresponding constructs. Based on these findings, the presence of discriminant validity is confirmed.

Table 3. Discriminant Validity (Fornell Larcker Criterion)

VAR	AT	BI	EE	FC	INQ	PE	SEQ	SI	SYQ	TC	TR	UB
AT	0,917											
BI	0,867	0,960										
EE	0,815	0,751	0,931									
FC	0,781	0,735	0,825	0,899								
INQ	0,802	0,761	0,843	0,858	0,949							
PE	0,765	0,750	0,827	0,768	0,782	0,972						
SEQ	0,781	0,727	0,783	0,820	0,852	0,754	0,962					
SI	0,680	0,650	0,752	0,740	0,722	0,733	0,690	0,876				
SYQ	0,840	0,793	0,865	0,827	0,849	0,813	0,844	0,742	0,889			
TC	0,862	0,849	0,751	0,739	0,783	0,726	0,752	0,647	0,792	0,936		
TR	0,849	0,833	0,708	0,693	0,757	0,705	0,748	0,598	0,762	0,786	0,936	
UB	0,849	0,840	0,779	0,772	0,790	0,774	0,778	0,682	0,816	0,838	0,810	0,977

Note: Diagonal values (in bold) are squared roots of AVE

To assess the reliability of the constructs, as presented in Table 4, all constructs underwent scrutiny to ensure a satisfactory level of scale reliability using both Cronbach's alpha (α) and composite reliability (CR). The statistical findings in this context revealed that all latent constructs possessed Cronbach's alpha (α) values surpassing the established threshold of 0.70, ranging from 0.900 for social influence to 0.981 for performance expectancy. Similarly, the CR for all latent constructs met or exceeded the recommended level of 0.70, as outlined by Hair et al. (1998). Notably, Table 4 indicates that performance expectancy has the highest CR value at 0.986, while social influence exhibited the minimum value at 0.930. Hence, the construct reliability, as assessed through both Cronbach's Alpha and CR, is affirmed.

Table 4. Constructs Reliability

Latent Construct	Composite Reliability (CR)	Cronbach's Alpha
Performance Expectancy (PE)	0,986	0,981
Effort Expectancy (EE)	0,970	0,961
Social Influence (SI)	0,930	0,900
Facilitating Conditions (FC)	0,944	0,921
Information Quality (INQ)	0,978	0,972
Service Quality (SEQ)	0,974	0,960
System Quality (SYQ)	0,957	0,946
Attitude (AT)	0,964	0,953
Trust (TR)	0,980	0,976
Behavioral Intention (BI)	0,973	0,958
UseBehavior (UB)	0,985	0,976
Tax Compliance (TC)	0,966	0,953

Structural Model Assessment

Path analysis of the proposed research model will be carried out after establish adequate model fit of the structural model. Model fit is used to assess how well and suitable the research model is. Henseler et al. (2012) proposed the efficacy of the standardized root mean square residual (SRMR). SRMR is the root mean square difference between the observed correlation and the model-implied correlation matrix. The model fit is considered good if SRMR < 0.08 (Hu & Bentler, 1998). The SRMR value the estimated model in Table 5 is 0.076, which is less than 0.08, indicating that the suitability of the model used in this research is good.

Table 5. Model Fit Summary

	Saturated Model	Estimated Model
SRMR	0,047	0,076
d_ULS	3,209	3,801
d_G	4,180	4,506
Chi-Square	3444,561	3569,039
NFI	0,790	0,782

The subsequent phase after validating the measurement model involves the structural model, requiring the computation of the coefficient of determination (R2) and path coefficients using a bootstrapping procedure. The coefficient of determination (R2) serves to evaluate the impact of specific independent latent variables on the dependent latent variable, determining whether it has a substantial effect. As demonstrated in Table 6, the adjusted R-square values for attitude and behavioral intention are 0.812 and 0.758, respectively. An adjusted R-square value of ≥ 0.75 suggests a robust influence of the independent latent variables on the dependent latent variable, supporting the predictive validity of the current study model. The adjusted R-square values for trust, use behavior, and tax compliance are 0.629, 0.704, and 0.701, respectively, indicating a moderate influence of the independent latent variables on the dependent latent variable.

Table 6. Coefficient of Determination (R2) Assessment

VAR	R Square Adjusted
Attitude	0,812
Trust	0,629
Behavioral Intention	0,758
Use Behavior	0,704
Tax Compliance	0,701

The evaluation of the structural model offers insights into hypothesis testing, as outlined in **Table 7** and depicted in Figure 2.

Table 7. Hypotheses Testing Results

Hypothesis	Relationship	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Decision
H_1	PE -> AT	0,092	0,102	0,070	1,317	0,188	Not Supported
H_2	EE -> AT	0,367	0,361	0,075	4,882	0,000	Supported
H_3	SI -> BI	0,069	0,069	0,055	1,262	0,208	Not Supported
H_4	FC -> BI	0,114	0,110	0,088	1,295	0,196	Not Supported
H_5	INQ -> TR	0,281	0,277	0,114	2,462	0,014	Supported
H_6	SEQ -> TR	0,232	0,224	0,099	2,347	0,019	Supported
H_7	SYQ -> TR	0,327	0,341	0,121	2,709	0,007	Supported
H_8	TR -> AT	0,525	0,520	0,080	6,566	0,000	Supported
H_9	AT -> BI	0,731	0,736	0,088	8,305	0,000	Supported
H_{10}	BI -> UB	0,840	0,839	0,035	23,980	0,000	Supported
H_{11}	UB -> TC	0,838	0,839	0,034	24,538	0,000	Supported

The significance or hypothesis test aims to quantify the impact of the independent variable (exogenous latent variable) on the dependent variable (endogenous latent variable). Significance values are obtained using the bootstrapping technique developed by Geisser and Stone. The t-test is employed for hypothesis testing, and the alternative hypothesis is accepted if the t-statistic surpasses the t-table value or if the p-value is less than α (0,05). A statistically significant influence between variables is established at the α = 5% level when the calculated t-value exceeds 1,96 compared to the table t-value.

The first hypothesis (H1) testing result indicates that performance expectancy in the e-Bupot application for government agencies does not influence the attitudes of taxpayers toward using the application. This is shown from the t-statistical significance value of 1.317<1.96 and the variable p-value of 0.188>0.05, indicating insignificance (Table 7). This finding aligns with several other studies that similarly demonstrate no significant impact of performance expectancy on attitudes towards technology adoption (Rahardjo, 2023; Tamilmani et al., 2022; Wibowo & Rimadias, 2022). Attitude formation is not always necessary for technology adoption because users usually already accept the performance of the application (Wibowo & Rimadias, 2022) and using the application has increased their productivity (Tamilmani et al., 2022).

Examining the main characteristics of research respondents in Table 1 reveals that the final educational level of taxpayers using the e-Bupot application for government agencies is dominated by bachelor's degree graduates at 50%. The importance of education level lies in its influence on users' perceptions and expectations of technology. Bachelor's degree users have extensive experience in using various applications and technologies and therefore tend to have a better understanding of technology. Therefore, undergraduate users tend to have

high expectations of the performance of government agency e-Bupot. If implementation does not meet expectations, this can reduce the influence of performance expectations on taxpayer attitudes.

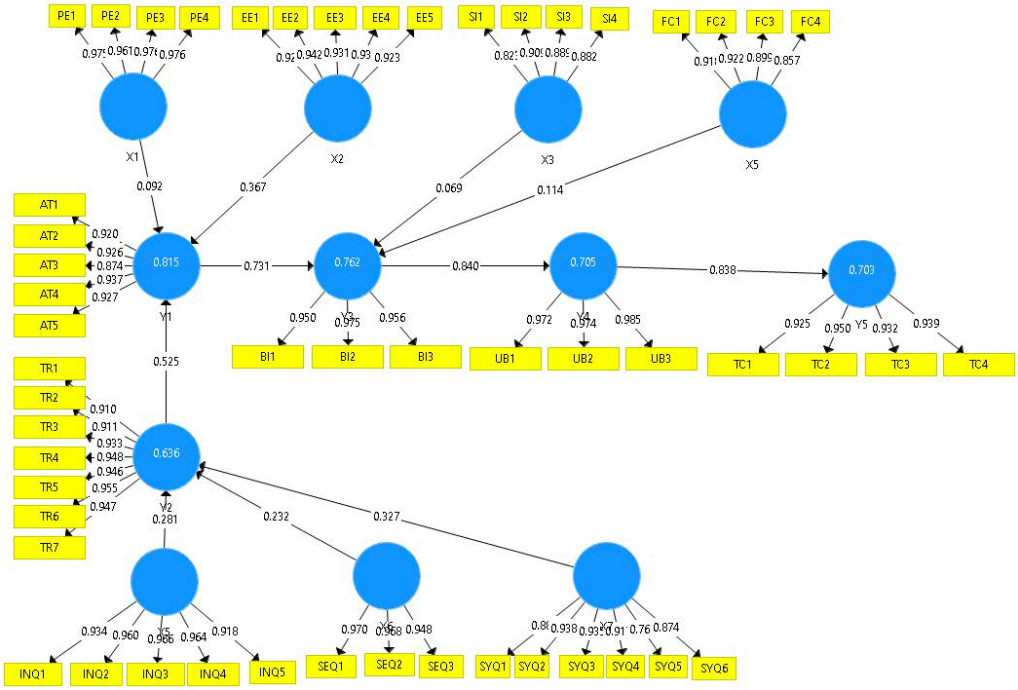

Figure 2. Bootstrapping Scheme (Path Diagram of SEM-PLS Analysis Results)

The second hypothesis (H2) testing result reveals a positive impact of effort expectancy on the attitude of taxpayers towards using the e-Bupot application for government agencies. Table 7 displays a t-statistical significance value of 4.882>1.96, and the variable p-value is 0.000<0.05, indicating statistical significance. This finding aligns with the Meta-UTAUT theory and are consistent with previous research, demonstrating a positive influence of effort expectancy on attitude (Alhadid et al., 2022; Chatterjee et al., 2023; Hermanto et al., 2022; Patil et al., 2020). Hermanto et al. (2022) revealed that effort expectancy has been proven to have a substantial impact on attitude, so system designers must create applications that are easy to use. The relevance of the application interface and ease of use are important for forming a positive attitude in using technology (Patil et al., 2020). The use of the e-Bupot application in government agencies is considered easy or efficient by taxpayers, giving rise to a positive perception of the application.

The result of the third hypothesis (H3) testing indicates that social influence has no significant effect on behavioral intention in using the e-Bupot application for government agencies, with a t-statistic value of 1.262<1.96 and a variable p-value of 0.208>0.05. This finding aligns with several previous studies asserting that social influence does not positively impact behavioral intention to adopt information systems (Altalhi, 2021; Hermanto et al., 2022; Salamah, 2022). Social influence does not have a significant effect on behavioral intention, indicating that users rely more on their own experiences than on the experiences of their colleagues (Salamah, 2022). Examining the main characteristics of research respondents in Table 1 reveals that the highest education level of taxpayers using the e-Bupot application primarily composed of bachelor's degree graduates, constituting 50%. Internal factors such as education level, personal attitudes, or individual values appear to exert a greater influence on behavioral intention than social influence. These internal factors can serve as stronger determinants in decision-making, impacting intentions and behavioral intentions regarding the use of the e-Bupot application.

The result of testing the fourth hypothesis (H4) indicates that facilitating conditions do not have a significant effect on the taxpayers' behavioral intention to use the e-Bupot application for government agencies. Table 7 displays a t-statistical significance value of 1.295<1.96, and the variable p-value is 0.196>0.05, indicating non-significant relationship. The result of this study is in line with several previous studies which found that facilitating conditions do not have a direct impact on behavioral intention (Altalhi, 2021; Wibowo & Rimadias, 2022; Yang et al., 2022). When users have sufficient knowledge and resources to use the application, facilitating conditions do not influence behavioral intention (Yang et al., 2022). Examining the main characteristics of research respondents in Table 1, the educational level of taxpayers using the e-Bupot application is

predominantly composed of bachelor's degree graduates, accounting for 50%. Individuals with a high level of education may possess heightened self-confidence in overcoming potential obstacles related to technology use. Despite the existence of facilitating conditions, individuals with a high level of education may not fully recognize or appreciate the role and positive impact of these conditions on technology use. Low awareness can diminish the influence of facilitating conditions on behavioral intention.

The result of testing the fifth hypothesis (H5) indicates that information quality has a positive impact on trust in using the e-Bupot application for government agencies. The analysis reveals a t-statistical significance value of 2.462, which exceeds 1.96, and a corresponding variable p-value of 0.014, less than the significance level of 0.05. Consequently, H5 in this research is accepted, signifying that higher information quality values in the e-Bupot application correlate with increased trust in its usage. The result of testing the fifth hypothesis aligns with the ISS Model theory and prior research, revealing that information quality positively influences trust in adopting information systems (Alkous et al., 2022; Chen et al., 2015; Widodo et al., 2016). Information quality is the main factor that will be assessed by the public in using e-Government services in building public trust in information systems (Nulhusna et al., 2017). When designing e-Government systems, government agencies must ensure that the system is capable of producing accurate, complete and timely information in a safe and secure online environment without any technical errors (Hooda et al., 2023). A good quality information gives a positive impression of the e-Bupot application so that taxpayers consider that the application provider (DGT) is a professional institution and cares about user needs, which ultimately increases trust in the e-Bupot application.

The research demonstrates that service quality positively influences trust in utilizing the e-Bupot application for government agencies. The analysis reveals a t-statistical significance value of 2,347, which exceeds 1.96, and a corresponding variable p-value of 0,019, less than the significance level of 0.05. The finding of testing the sixth hypothesis (H6) aligns with the ISS Model theory and previous research, which indicated a positive correlation between service quality and trust in adopting information systems (Alkous et al., 2022; Chen et al., 2015; Widodo et al., 2016). This implies that as the quality of service improves while using the e-Bupot application, there will be an increase in trust associated with using the e-Bupot application. Service quality evaluation requires more time and usually occurs when users continue to interact with service providers (Gao & Waechter, 2017). Users form trust in the information system through interactions and service experiences (Leong et al., 2019). Tax authorities must have the ability to improve the quality of good services such as face-to-face or helpdesk services, so that taxpayers can get the help and support they need to overcome problems or difficulties that may arise when using the e-Bupot application service. This can increase taxpayers' trust in applications issued by the government.

The relationship between system quality and trust variables in the e-Bupot application, as indicated in Table 7, exhibits a t statistical significance value of 2.709>1.96, with a variable p-value of 0.007<0.05, confirming is significance (H7). This suggests that the system quality variable in the e-Bupot application positively impacts the trust variable. In other words, as the system quality value increases in the e-Bupot application, so does the trust in using the application. This research finding aligns with the ISS Model theory and prior studies, indicating that system quality has a positive influence on trust when adopting information systems (Alkous et al., 2022; Chen et al., 2015; Widodo et al., 2016). Nulhusna et al. (2017) highlighted a positive correlation between system quality and trust, good system quality is needed to increase trust in e-Government services and government agencies. Rana et al. (2015) emphasize the importance of government initiatives in improving overall system quality to optimize the level of trust and user satisfaction. Taxpayers tend to be more motivated to use the e-Bupot application for government agencies because the quality of the application is good and can be accessed easily at any time.

The result of testing the eighth hypothesis (H8) indicates that trust has a positive impact on taxpayers' attitudes when using the e-Bupot application for government agencies. Table 7 displays a t statistical significance value is 6,566 (>1.96), and the variable p-value is 0.000 (<0.05). This implies that a higher level of trust in the e-Bupot application corresponds to a more positive attitude towards using the application. Trust in e-Government refers to individuals' beliefs and expectations about e-Government, and trust in e-Government influences citizens' behavioral intention to use e-Government (Alzahrani et al., 2017). Taxpayers are inclined to use the e-Bupot application because they have confidence in the security protection provided by the application. The finding is alignment with previous research which demonstrated the positive influence of trust on attitudes towards adopting information systems (Alhadid et al., 2022; Hermanto et al., 2022; Patil et al., 2020).

Table 7 shows the relationship between attitude and behavioral intention variables in using the e-Bupot application. As presented in Table 7, demonstrates a t statistical significance value of 8.305>1.96, along with a variable p-value of 0.000<0.05, indicating its significance (H9). This implies that the attitude variable when using the e-Bupot application positively influences the behavioral intention variable. In other words, the higher the

attitude value of the e-Bupot application user, the greater the behavioral intention to use the application (Alhadid et al., 2022; Hermanto et al., 2022; Patil et al., 2020). Attitude is the strongest predictor of behavioral intention (Patil et al., 2020) and an important factor determining the use of information systems (Chatterjee et al., 2023), where users' positive attitude towards information system services has an impact on increasing their intention to adopt these services (Altalhi, 2021). This research again proves that attitude is the strongest predictor in influencing behavioral intention, with a path coefficient of 0.731, among other antecedents (social influence and facilitating conditions). This highlights the significance of attitude in comprehending how users adapt to a technology application, with the meta-UTAUT model serving as the theoretical foundation for this study.

The result of testing the tenth hypothesis (H10) reveals that behavioral intention has a positive impact on taxpayers' use behavior when utilizing the e-Bupot application for government agencies. This relationship is depicted in Table 7, where the t statistical significance value is 23.980 (>1.96), and the variable p-value is 0.000 (<0.05), indicating statistical significance. This implies that as the behavioral intention value increases for using the e-Bupot application, the use behavior also increases. The finding of testing the tenth hypothesis aligns with the UTAUT, Meta-UTAUT theories, and prior research that have demonstrated the significant influence of behavioral intention on use behavior (Dewi & Yadnyana, 2017; Hermanto et al., 2022; Patil et al., 2020; Purnama et al., 2023). It Indicates that if taxpayers have a strong intention to use the e-Bupot application, such as for tax reporting, so they tend to be more motivated to take concrete steps to carry out that intention.

The research result indicates that the use behavior variable when utilizing the e-Bupot application has a positive impact on the tax compliance variable. The application has assisted taxpayers in accurately reporting their tax obligations. The relationship between use behavior and tax compliance variables in the context of using the e-Bupot application for government agencies, as presented in Table 7, exhibits a t statistical significance value of 24.538 (>1.96), and a variable p-value of 0.000 (<0.05), signifying its statistical significance (H11). This implies that the higher the use behavior value in utilizing the e-Bupot application, the greater the tax compliance among users of the aplication. This result aligns with prior research that demonstrated the impact of online reporting applications on tax compliance (Li et al., 2020; Mascagni et al., 2021; Purba et al., 2020). The use of information technology for taxpayers has a positive effect on tax compliance behavior, so the government needs to emphasize taxpayers to adopt and use information technology to increase compliance (Masunga et al., 2020).

Conclusions

Based on the results of the analysis conducted, this study draws several key points. (1) The research empirically confirms the Meta-UTAUT and Delone & Mclean ISS model concerning factors influencing use behavior and tax compliance when using the e-Bupot application. These models explain and predict user acceptance of an information system, ultimately impacting the adoption of technology, such as the e-Bupot application. (2) Effort expectancy, information quality, service quality, system quality, attitude, trust, and behavioral intention are identified as factors that encourage use behavior in using the e-Bupot application, ultimately influencing tax compliance. Companies that providing the e-Bupot application are encouraged to enhance services in the identified areas. Improvements in these aspects are expected to contribute to increasing use behavior and tax compliance when utilizing the e-Bupot application. (3) The study highlights that the performance expectancy variable did not influence attitudes toward using the e-Bupot application. Therefore, it is essential to delve deeper into understanding user needs and expectations. Intensive education efforts can help clarify the benefits of technology to users. (4) Variables such as social influence and facilitating conditions did not have an impact in this research. Future studies are suggested to explore and detail specific aspects of these variables that could potentially have an influence in different contexts or among specific user groups.

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