

The Effects of User Intention and User Satisfaction on E-Filling Adoption in Indonesia: A Systematic Literature Review

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Abstract

Intention, as the main indicator of an individual's desire to adopt a technology, influences the extent to which they are willing to use and invest in e-filling. The aim of this research is to find out how user intention (user intention) has a significant effect on the level of e-filling adoption in Indonesia, and what factors motivate individuals to have high user intention towards technology. The structure of this research literature review reflects the systematic approach applied in conducting a literature review to support understanding the impact of User Intention and User Satisfaction on the adoption of E-Filling in Indonesia. The results of this research are that a holistic strategy that includes good interface design, support for social norms, increasing digital literacy, and meeting user expectations through security and efficiency is the key to achieving successful e-filling adoption in Indonesia.

Keywords: User intention, User satisfaction, E-filling

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Introduction

The e-filling system has become essential to modernization and efficiency initiatives in Indonesia's tax administration sector. With the advancement of information technology, the Indonesian government has implemented the e-filing system as a strategic measure to streamline the electronic completion and submission of tax forms. This system facilitates the process for taxpayers, including people and companies, to fulfill their tax responsibilities without being physically present at the tax office. The objective of implementing e-filing, as stated by Marsidi et al. (2022), is to enhance the precision and transparency of tax data gathering while reducing the likelihood of human mistakes. Within this framework, the government is actively improving technological infrastructure and formulating rules to facilitate the extensive implementation of electronic filing. These efforts align with the ongoing digitalization of the public service sector. While notable advancements have been made, optimizing the e-filing system in Indonesia still faces issues with digital literacy levels, accessibility, and data security.

The success of adopting the e-filing system in Indonesia is heavily influenced by user intent. The level of intention, which serves as the primary determinant of an individual's willingness to embrace technology, directly impacts their desire to utilize and allocate resources towards e-filing. Perceived ease of use, projected rewards, and curiosity about technological progress are crucial factors that influence user intent. As per Avrilya and Sofianty (2023), consumers' inclination to adopt e-filing will rise if they perceive it to streamline the tax filing procedure and yield substantial advantages. Psychological variables, such as favorable views towards technology and societal norms, can influence user intentions. When adopting e-filing technology in Indonesia, discussing the elements that drive individuals to embrace this technology is essential. The perceived simplicity of use is a crucial factor in adopting e-filing. Individuals are more inclined to utilize the system if they find it straightforward, without the need for advanced technological abilities. The potential advantages of e-filing technology, such as increased time efficiency, improved data correctness, and enhanced convenience in tax filing, are significant reasons to incentivize individuals to embrace this technology.

Information security is a crucial factor, and individuals are more inclined to embrace new technology if they have the assurance that their data will be effectively safeguarded. Social considerations and norms motivate individuals to adopt e-filing, as they provide support and encouragement from the surrounding environment. Rahmi et al. (2021) found that economic reasons, such as the possibility of cost savings and electronic tax benefits, can serve as strong motivators. The significance of user satisfaction in using e-filing technology in Indonesia must be considered. User satisfaction is a measure of how well an e-filing system satisfies the expectations and needs of users. It is also an essential indicator of a pleasant experience that can motivate users to keep using the technology and suggest it to others. Various elements can impact user happiness, including an intuitive user interface, swift and dependable system performance, and efficient technical assistance. Being receptive to customer feedback and promptly addressing difficulties are crucial factors that can enhance satisfaction levels.

Transparency in the electronic filing process, encompassing a lucid comprehension of data processing and utilization, can give users a feeling of assurance and augment their contentment. A comprehensive understanding of the factors influencing user satisfaction is crucial for the effective design and upkeep of a prosperous e-filing system in Indonesia. The acceptance of e-filing is contingent not only on technical performance but also on the degree to which the user experience may satisfy and potentially surpass their expectations. Identifying the constituent components that lead to user satisfaction is crucial for comprehending the aspects that can enhance the acceptance and efficacy of this technology in Indonesia, as stated by Rahmawati and Suhono (2021). An intuitive and user-friendly interface is crucial. An easily comprehensible and user-friendly system without substantial technological barriers would enhance user satisfaction. A practical and prompt system performance is critical to delivering a favorable user experience. Efficiency and precision in data processing ensure e-filing users' satisfaction.

The technical support component also plays a significant role. Readily available manuals, tutorials, or online assistance can aid customers in resolving their concerns or inquiries, enhancing satisfaction levels. Prompt and efficient resolution of questions or

technical issues via customer support services enhances user confidence and contentment. Transparency in the process of electronic filing is an equally crucial element. Users who possess a comprehensive comprehension of the data processing procedures and the utilization of tax information, as stated by Angel S & Janrosi in 2023, would have a heightened sense of security and more contentment with the system. Information security issues are crucial in establishing user confidence in e-filing technology. Customization and adaptability in system utilization can enhance user contentment. Customizable systems offer consumers a more favorable and pertinent experience by adapting to their needs, whether individuals or companies.

To enhance e-filing user satisfaction and promote the widespread adoption of this technology in Indonesian society, the government and tax service providers can develop targeted strategies by recognizing and focusing on these critical components. Having a well-defined legal framework and supportive policies facilitates the deployment of e-filing by providing a solid legal foundation. Enhancing privacy protection and data security standards will bolster user confidence in utilizing e-filing technology. As per the research conducted by Sinaga and Azhar in 2022, One issue that may arise is a discrepancy between the current legal framework and the requirements of e-filing technology. Obstacles may occur due to insufficient or outdated legislation that fails to address technological advancements. The gradual evolution of rules and policies can impede the ability to stay abreast of advances in e-filing technologies. Data privacy and security concerns can pose significant challenges in creating and implementing e-filing systems. The legislative framework should offer sufficient safeguards for handling sensitive data gathered and managed by e-filing systems while guaranteeing that this procedure maintains transparency and accountability.

To address this difficulty, the government should persistently assess and revise the current legislative and regulatory framework to establish a conducive climate for the implementation of e-filing in Indonesia. It is crucial to balance ensuring sufficient legal safeguards and promoting technological advancement to facilitate optimal e-filing development. This is vital in enhancing efficiency and transparency within the nation's revenue system. The primary emphasis in the context of e-filing in Indonesia is on adhering to data protection and security legislation. To build and operate an e-filing system, the government and tax service providers must adhere to relevant data privacy and security legislation, as stated by Akhmadi (2017). The Personal Data Protection Act (UU PDP) ensures that sensitive information gathered and processed during e-filing is securely protected. Creating suitable policies and procedures for effectively safeguarding users' personal data is necessary to adhere to these rules. This encompasses data protection methods, information encryption, and controlled access regulations to limit the risk of data leakage or misuse. To safeguard the integrity and confidentiality of information transmitted through e-filing systems, it is advisable to incorporate security measures such as firewalls, encryption systems, and stringent access controls.

The deployment of these security procedures must adhere to established international standards. Such a high degree of compliance fosters users' confidence in the e-filing system, assuring them that their personal data and tax information are safely maintained and adhere to relevant security standards (Ari Wibowo et al., 2022). Strictly adhering to privacy and data security standards guarantees legal compliance and establishes a secure and trustworthy user

environment. An essential aspect of establishing a solid basis for e-filing adoption in Indonesia is comprehensively elucidating and comprehending adherence to data privacy and security legislation. This study aims to determine the impact of user intention on the adoption of e-filing in Indonesia, as well as identify the elements that drive individuals to have a solid choice to utilize technology and assess user satisfaction. Examine the factors that enhance the success rate of e-filing adoption in Indonesia and identify the determinants that can augment user happiness when utilizing the e-filing system inside the Indonesian tax framework.

Research Design and Method

The organization of this research literature review mirrors the methodical strategy employed in conducting a literature review to bolster comprehension of the influence of User Intention and User Satisfaction on the adoption of E-billing in Indonesia. Thorough and meticulous procedures are employed to access different sources via various research databases, particularly choosing pertinent literature and narrowing down the research topic. Google Scholar is the primary resource for accessing the most recent literature on the influence of User Intention and User Satisfaction on various aspects of E-Filling adoption. The procedure of selecting literature commences by identifying keywords that are closely pertinent to the study emphasis, such as "User Intention," "User Satisfaction," and "E-Filling Adoption." The first step is meticulously selecting keywords to verify that they are directly related to the research question.

The literature search was conducted meticulously and comprehensively, ensuring the sources accessed originated from reputable research databases and were relevant to this research domain. The literature search encompassed scholarly articles, books, journals, and other publications that mainly address the influence of user intention and user satisfaction on adopting e-filing in Indonesia. The process of selecting literature includes meticulously examining each source discovered, focusing on the excellence and pertinence of the topics investigated in this study. An evaluation is conducted to ascertain that the chosen literature possesses superior quality and has the potential to make a substantial contribution to the conceptual framework of the research. The literature search approach was conducted methodically and structured, ensuring comprehensiveness in establishing a robust and pertinent theoretical framework to underpin this research. This technique offers a solid foundation for studying the influence of User Intention and User Satisfaction on adopting E-Filling in Indonesia.

Results and Discussion

The PRISMA criteria, the preferred reporting system for systematic reviews and meta-analysis, encompass multiple stages. In the first phase, a search was conducted for papers, discovering 15 articles published between 2020 and 2023. Subsequently, the process proceeds to the screening phase, during which these papers undergo further analysis. Five themes were chosen for the subsequent level after the screening procedure. Following that, the next stage involves assessing the quality of the articles, wherein each content is thoroughly examined to verify its dependability and excellence. Following the evaluation step, it was determined that five pieces satisfied the criteria and were deemed suitable for inclusion in the final literature

review report. This indicates a thorough and methodical procedure of selecting articles, following the parameters set by PRISMA.

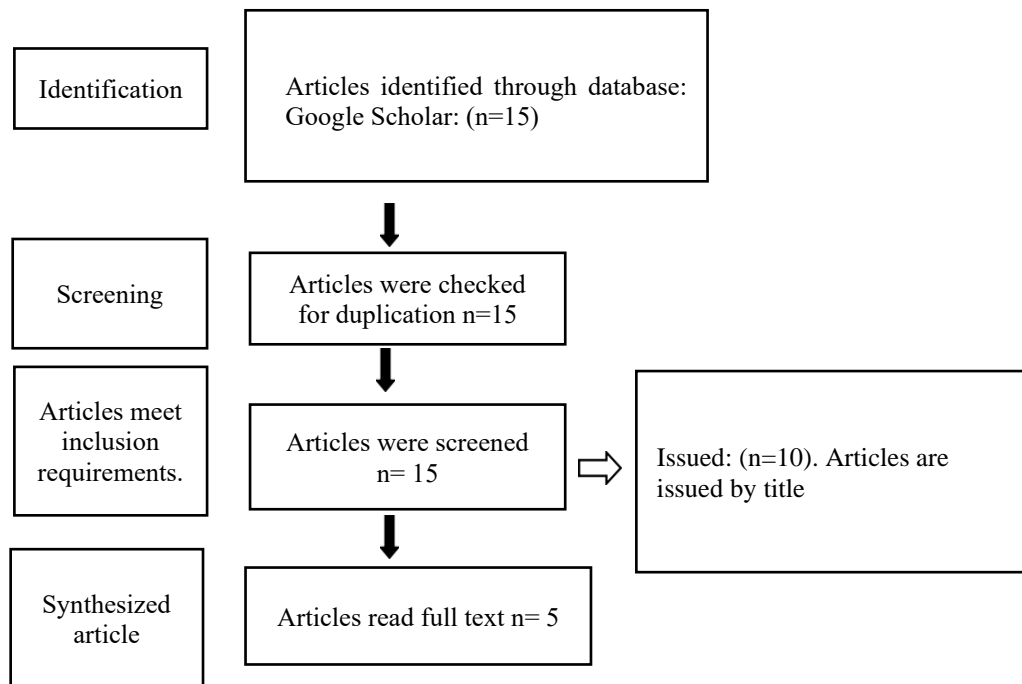


Chart 1. PRISMA diagram

Researchers engage in a decision-making process to evaluate publications relevant to their study topic and identify each article inside the accessed databases. An extensive analysis was conducted, utilizing these papers, to examine the impact of user intention and user satisfaction on the adoption of e-filing in Indonesia.

Table 1. The Effects of User Intention and User Satisfaction on E-Filing Adoption in Indonesia

Title and Researchers	Objective	Results
The Influence of Perceptions of Confidentiality and Security, Perceptions of User Satisfaction, and Perceptions of Ease of Implementing E-Filing on Taxpayer Compliance in Submitting Annual Tax Returns (Case Study at KPP Pratama Kebumen)	This research aims to examine the influence of: (1) Perception of security and confidentiality in the e-filing system on taxpayer compliance in submitting annual tax returns	The results of the research are that the perception of security and confidentiality in the e-filing system has a positive and significant effect on taxpayer compliance in submitting annual tax returns with a significance value of $0.000 < 0.05$.

(Ari Wibowo et al., 2022)

The Influence of Implementing the E-Filling System and Tax Knowledge on Taxpayer Compliance with Tax Socialization as a Moderating Variable (Saadah et al., 2023)	This research discusses the impact of implementing an e-filling system and tax knowledge on taxpayer compliance as a moderating variable for tax socialization. The dependent variable of this research is taxpayer compliance.	From the results of this research it can be concluded that the use of the e-filling system influences taxpayer compliance, tax knowledge influences taxpayer compliance
The Influence of Perceptions of Using the Technology Acceptance Model (TAM) on the Use of E-filling (Susanto & Jimad, 2019)	This research aims to examine the influence of perceptions of using the Technology Acceptance Model (TAM) on the use of e-filling.	The results of this research show that: partially, perceived usefulness, perceived convenience, and attitude have a positive and significant influence on the use of e-filling.
The Effect of Implementing an E-Filling System on Taxpayer Compliance with Internet Understanding as a Moderating Variable (Rachmawati et al., 2022)	This research aims to analyze the effect of implementing an e-filling system on taxpayer compliance with understanding the internet as a moderating variable at KPP Pratama Serang.	The results of the analysis in this study show that the application of the E-filling system has a positive effect on taxpayer compliance and that internet understanding can moderate the effect of the application of the e-filling system on taxpayer compliance.
The Effect of Implementing E-Filling, the Level of Understanding of Taxation and Taxpayer Awareness on Individual Taxpayer Compliance (Danan Nugroho, 2022)	This research aims to test and analyze whether the effect of implementing an e-filling system,	The results of this research are that the influence of implementing the e-filling system, the level of understanding of taxation, and taxpayer awareness have an influence on taxpayer compliance.
Source: Data processed by researchers, 2024		

The perceived level of convenience with which consumers can utilize e-filling significantly influences their intentions towards it. This investigation's findings can offer a comprehensive understanding of the extent to which the general public is prepared for and receptive to this technology. Positive user intent towards e-filing is more likely when individuals perceive it as a user-friendly system. Factors such as a user-friendly interface, explicit instructions, and streamlined procedures can enhance the perception of usability. According to a study by Kemuning et al. in 2022, improving the design of e-filing interfaces and offering clear instructions can be a practical approach to boosting user intention. An additional significance of this research is in comprehending potential impediments or challenges that consumers can encounter while engaging in the e-filing procedure. Identifying areas of potential user difficulties can serve as a foundation for making future improvements in system design or offering targeted help.

Analyzing the degree to which consumers perceive e-filing as a user-friendly and comprehensible system might offer guidance for formulating measures to enhance user

willingness to use this tax technology in Indonesia. Improving the perceived simplicity of using e-filing technology will be crucial for creating favorable user experiences and promoting wider acceptance of this technology in society. The correlation between the perceived level of usability and users' intention is essential in comprehending the factors that influence individuals' decisions to accept or reject these systems. Perceived ease of use, as described by Ardiana and Fitria (2021), refers to the degree to which individuals see e-filing as a straightforward and relatively effortless activity. The correlation between the perception of ease of use and the intention of users to adopt e-filing suggests that as consumers see e-filing as being straightforward and readily available, their inclination to use this technology increases. A user-friendly interface, explicit directions, and a streamlined process enhance folks' confidence in utilizing an e-filing system, boosting their inclination to embrace it.

When users regard e-filing as challenging to use, their inclination to adopt it diminishes. The presence of barriers or intricacies in utilizing the system can pose a substantial obstacle for persons with more certainty or discomfort with the technology. According to a study by Aqiila and Khoiri Furqon in 2021, governments and service providers can enhance user interface design, offer improved assistance, and employ other measures to improve the perceived ease of use by comprehending this correlation. Enhancing the favorable correlation between these two factors can significantly help promote e-filing adoption in Indonesia, yielding efficiency and transparency advantages in the taxation process for society. Assessing consumers' expected benefits of utilizing e-filing is crucial in comprehending the determinants that impact user intentions towards this technology in Indonesia. The expected benefits, including increased time efficiency, improved data correctness, and enhanced convenience, serve as a primary rationale for an individual's choice to embrace e-filing.

The significance of time efficiency in the tax process can serve as a primary catalyst for the implementation of e-filing. Individuals who perceive e-filing as a means to save a substantial amount of time compared to traditional techniques, such as manual filing, generally have a strong user intent. The ability to quickly and easily obtain and transmit tax information can significantly enhance time efficiency. Precision in data is another significant advantage anticipated from electronic filing. As to the study conducted by Darmayasa et al. (2020), using systems that can reduce human error in data entry and processing can enhance user trust in obtaining precise tax outcomes. The prospect of improved data accuracy may incentivize individuals to transition to e-filing. Individuals highly value convenience when it comes to submitting their taxes. E-filing allows consumers to access and manage their information anytime and from any location, eliminating the need for in-person visits to the tax office. Electronic filing offers a more convenient and adaptable experience that can enhance users' inclination to embrace this technology.

Government and service providers should prioritize the assessment of these advantages to enhance the adoption of e-filing in society. By highlighting the benefits of time efficiency, data accuracy, and convenience, users' inclination to embrace e-filing will be expected to grow, resulting in a favorable impact on the efficiency and transparency of the taxation process in Indonesia. The effect of imagined advantages on enhancing users' inclination to embrace e-filing is pivotal in comprehending the motivational factors underlying individual choices to utilize this tax technology in Indonesia. As stated by Pradhani and Sari (2022), Perceived usefulness encompasses an individual's assessment of the expected advantages of utilizing e-

filing, and its impact can significantly affect the user's inclination to use the technology. If consumers recognize that e-filing offers substantial benefits, such as increased time efficiency, improved data correctness, and enhanced comfort, their inclination to utilize it will likely be higher. The perception of the advantages of time efficiency generates a tendency to decrease the time burden associated with filing taxes, which might enhance the drive to embrace electronic filing as a more practical alternative.

Data correctness can instill confidence in the integrity of tax results generated by the e-filing system, leading to perceived benefits. If individuals perceive that e-filing can enhance the precision of data entry and mitigate the likelihood of mistakes, this can augment users' inclination to transition to this technology. Equally significant is the perceived advantage of comfort. If individuals perceive e-filing as a means to access, manage, and conveniently distribute tax information, this strongly motivates them to adopt this technology. As stated by Danan Nugroho (2022), the government and tax service providers should prioritize enhancing the perception of the advantages of e-filing through educational initiatives and marketing that clearly outline the actual benefits experienced by users. By improving the favorable impact of perceived advantages, it is anticipated that users' inclination to embrace e-filing will escalate, resulting in a good effect on the efficiency and transparency of the taxation process in Indonesia. An essential component in studying the acceptability of tax technology in Indonesia is the impact of social norms or support from the surrounding environment on users' intent to use e-filing. Social norms encompass the accepted beliefs and conduct throughout society, and the influence of the surrounding environment is crucial in developing individual attitudes and intentions about e-filing.

When the surrounding area's social norms encourage and embrace e-filing, individuals are more likely to have stronger intents to utilize it. This support might manifest in diverse approaches, including favorable endorsements from acquaintances or relatives who have embraced e-filing, as well as societal attitudes that depict the utilization of technology as a contemporary and practical approach. If societal conventions result in opposition or doubt towards electronic filing, individuals may experience reduced incentive to use this technology. Yu and Song (2021) argue that the belief that society does not approve of or even disapproves of e-filing can be a significant hindrance. Enhancing social norm endorsement for e-filing can be a successful approach to boosting user motivation. Engaging in public campaigns, providing public education, and fostering partnerships with local communities helps cultivate a favorable perception of e-filing. To promote greater acceptance of e-filing technology in Indonesian culture, the government and tax service providers must comprehend and effectively handle these social variables.

An individual's level of digital literacy plays a crucial role in understanding user intentions towards e-filing in Indonesia. Digital literacy encompasses an individual's comprehension and proficiency in utilizing information and communication technologies, which includes the capacity to engage with electronic tax applications like e-filing. A strong level of digital literacy positively influences users' inclination to adopt this technology. Individuals possessing a high level of digital literacy exhibit more confidence when utilizing e-filing programs, as they have the requisite abilities to engage with the technology's interface and operations effectively. According to Khalili et al. (2021), individuals may exhibit enhanced proficiency in managing intricate attributes, comprehending instructions, and

surmounting potential technical hindrances. These capabilities can augment their assurance and enthusiasm to engage in e-filing. Individuals with limited digital literacy may need help comprehending and utilizing e-filing programs. This can significantly hinder users' willingness to use this technology. Hence, endeavors to enhance the level of digital literacy in society can serve as a strategic measure to bolster the acceptance of e-filing.

The government and affiliated organizations should prioritize implementing training and educational initiatives to enhance individuals' digital literacy skills. Acquiring knowledge about online tax technology can improve comprehension of the advantages of e-filing and mitigate obstacles related to digital literacy. As Dhir et al. (2018) stated, Considering the influence of digital literacy levels, the government and tax service providers might develop more comprehensive initiatives to ensure that individuals from all segments of society can readily use and embrace e-filing technologies. Completing this stage is crucial for fully realizing the promise of e-filing as a proficient and all-encompassing solution for the tax procedure in Indonesia. The government and connected parties' endeavors to enhance public awareness and comprehension of the advantages and functions of e-filing play a vital role in promoting the adoption of this tax technology in Indonesia. Through several efforts, the government and affiliated institutions have committed to informing the public about the advantages and processes of utilizing e-filing.

An approach that has been implemented is conducting public campaigns targeting several forms of mass media, including television, radio, and online platforms. This campaign aims not only to disseminate information regarding the benefits of e-filing but also to emphasize comprehension of the process, the necessary procedures, and the tangible rewards that users can obtain. The government's approach includes the provision of online or printed educational aids and materials, which is considered essential. Shi et al. (2023) intend to facilitate public comprehension of the practical procedures and advantages of e-filing by offering convenient accessibility and explicit references. Additionally, pertinent stakeholders participate in hands-on training activities or seminars held in diverse areas. This entails engaging directly with the public, offering a platform for individuals to inquire, get comprehensive knowledge, and engage in discussions about the advantages of e-filing directly. Incorporating e-filing into official education or training courses is a crucial endeavor to enhance public comprehension in a lasting way. This can foster digital literacy from a young age and cultivate a generation adept at effectively utilizing technological tools.

The government and affiliated entities aim to enhance public awareness and comprehension of e-filing, facilitating the broader implementation of this technology and yielding efficiency and transparency advantages for the Indonesian tax system. The success rate of e-filing adoption in Indonesia is significantly influenced by user happiness. User satisfaction level measures users' satisfaction with their e-filing experience. This degree of satisfaction directly affects their decision to continue using or abandon this technology. User satisfaction is highly correlated with the success of e-filing adoption. Prasad et al. (2023) found that customer satisfaction with e-filing positively correlates with their motivation to continue using this service. User happiness fosters a positive feedback loop wherein contented individuals are more inclined to endorse the technology to others, bolstering its overall adoption rate. Implementing a user-friendly and intuitive interface design can enhance user satisfaction in the Indonesian tax context when using the e-filing system. This design should

minimize any difficulties or challenges users may encounter while navigating and utilizing the system.

A conveniently accessible and 24/7 e-filing system can enhance user satisfaction by offering flexibility in usage. Complying with data security and privacy requirements can instill trust in users, improve happiness, and alleviate worries about information security dangers. Systems that offer prompt and effective technical assistance can enhance user satisfaction by swiftly resolving possible inquiries or issues. As to the research conducted by Ardiana and Fitria in 2021, it has been shown that implementing educational programs focusing on e-filing capabilities and their advantages will enhance user comprehension, minimize perplexity, and eventually enhance satisfaction. Continuous monitoring of user satisfaction levels, prompt response to feedback, and ongoing improvements are crucial for the government and tax service providers to guarantee that e-filing in Indonesia consistently meets users' expectations and demands.

Conclusions

From the given discussion description, investigating the elements that impact user intentions is essential for enhancing the adoption of e-filing in Indonesia. The perceived ease of use is crucial since it is influenced by intuitive interface design, clear directions, and straightforward operations, all of which enhance user confidence. The assessment of the advantages of time efficiency, data accuracy, and convenience are crucial considerations since e-filing is anticipated to offer a pragmatic and convenient option for users. Acknowledging the significance of endorsing social norms and digital literacy is vital. The presence of a nurturing atmosphere and proficient digital literacy abilities inside society can enhance people's inclination to embrace this technology. The government and service providers' endeavors to improve awareness through marketing, education, and training have demonstrated their influence in shaping favorable attitudes toward e-filing.

Ensuring user satisfaction is crucial for maintaining high rates of adoption. To guarantee user satisfaction, retention, and positive referrals, governments and service providers should prioritize responsive design, practical technical assistance, and adherence to data security protocols in the e-filing process. The key to obtaining successful e-filing acceptance in Indonesia is to implement a comprehensive strategy that encompasses effective interface design, social norms adherence, digital literacy promotion, and matching user expectations regarding security and efficiency. To achieve a good transition in the tax system in Indonesia, the government and service providers must comprehend these elements and consistently enhance e-filing. This will ensure that society reaps the most benefits from the system.

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