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## **Impact of System Quality on User Satisfaction in DJP Online: A Study of Registered Tax Payers at KPP Pratama Jombang**

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### **Abstract**

A well-structured information system plays a crucial role in enhancing the efficiency of digital tax services. In Indonesia, the Directorate General of Taxes (DJP) developed DJP Online to facilitate tax return filing and payment processes. However, user satisfaction with the platform remains a critical concern, primarily influenced by system quality and information quality. This study aims to examine the impact of system quality on user satisfaction with DJP Online, focusing on registered taxpayers at KPP Pratama Jombang. Using a quantitative approach, data were collected through a structured questionnaire from 100 respondents, selected using Slovin's formula. The data were analyzed using multiple linear regression analysis, along with validity and reliability tests to ensure consistency. The results indicate that system quality significantly influences user satisfaction ( $R^2 = 0.67$ ,  $p < 0.05$ ), with key factors including system reliability, ease of use, and response time. However, some taxpayers reported issues with system accessibility during peak periods. These findings highlight the need for improving system performance to enhance taxpayer compliance. Future research should explore additional variables, such as information quality, trust, and perceived usefulness, to provide a more comprehensive analysis of taxpayer satisfaction with digital tax services.

**Keywords:** System Quality, User Satisfaction, DJP Online, Digital Taxation, Tax Payer Compliance

### **Introduction**

A well-structured information system plays a vital role in supporting business and governmental operations, particularly in the digital era. The effectiveness of an information system is often evaluated based on system quality and information quality, both of which directly influence user satisfaction. The Directorate General of Taxes (DJP) in Indonesia introduced the DJP Online application to facilitate tax-related processes, such as tax return filing and payment transactions. Despite its increasing adoption, user satisfaction with DJP Online remains a critical issue, primarily due to factors such as system reliability, ease of use,

and the accuracy of the provided information.

This study aims to analyze the impact of system quality and information quality on user satisfaction with DJP Online, focusing on registered taxpayers at KPP Pratama Jombang. While previous studies have examined user satisfaction with tax e-filing services, limited research has specifically addressed system and information quality within a localized context. Most studies emphasize general usability rather than the specific factors shaping user experience. Therefore, this study seeks to bridge this research gap by exploring how these quality dimensions contribute to taxpayer satisfaction and providing insights that may enhance the efficiency of DJP Online while fostering greater tax compliance in Indonesia.

## **Literature Review**

### **System Quality and Information Quality in Digital Taxation**

System quality and information quality are critical factors influencing the effectiveness of digital services, particularly in government-provided platforms. DeLone and McLean's IS Success Model (2003) identifies system quality as a measure of a system's technical performance, including reliability, ease of use, and response time. Meanwhile, information quality refers to the accuracy, relevance, completeness, and timeliness of the data provided by the system. In the context of digital taxation, a well-functioning system with accurate and up-to-date information can significantly enhance user satisfaction and compliance (Petter et al., 2012).

Previous studies have demonstrated the importance of system and information quality in e-government services. A study by Bhattacharjee (2011) on post-adoption behavior in information systems found that higher system quality leads to continued usage intention. Similarly, Yunita et al. (2022) examined Indonesia's e-filing system, revealing that taxpayers' satisfaction is highly dependent on the system's reliability and the clarity of tax-related information. These findings indicate that both system and information quality are essential for enhancing user experience and fostering compliance.

### **Empirical Studies on DJP Online User Satisfaction**

Several studies have investigated factors influencing user satisfaction with online tax services. Research by Kartika (2023) in Indonesia examined the impact of system usability on taxpayer compliance, concluding that system efficiency plays a major role in reducing tax-reporting errors. Meanwhile, Rahayuningtyas (2022) explored the relationship between information clarity and taxpayer trust, finding that unclear tax guidelines often result in errors and delays.

However, most of these studies focus on broad usability aspects rather than examining system and information quality as separate constructs in a specific local setting. This study addresses this gap by focusing on registered taxpayers at KPP Pratama Jombang, assessing how system quality and information quality contribute to their satisfaction with DJP Online. The findings will provide valuable insights for policymakers to improve the platform's efficiency

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and effectiveness.

### **Research Method**

This study employs a quantitative research design with an associative approach to examine the relationship between system quality, information quality, and user satisfaction with DJP Online. A structured questionnaire was used as the primary data collection instrument, consisting of Likert scale (1–5) questions measuring system quality (reliability, ease of use, response time, security), information quality (accuracy, relevance, completeness, timeliness), and user satisfaction (overall experience and likelihood of continued use). The target population includes individual taxpayers registered at KPP Pratama Jombang who have used DJP Online for at least six months, with 100 respondents selected using Slovin's formula and a random sampling technique. Data was collected through an online survey using Google Forms over a two-week period. The collected data was analyzed using descriptive statistics and multiple linear regression analysis, with validity and reliability tests (Cronbach's Alpha and Pearson's correlation), as well as classical assumption tests (normality, multicollinearity, heteroscedasticity) to ensure the robustness of the regression model. Finally, hypothesis testing was conducted using t-tests and F-tests to assess the significance of the relationship between system quality, information quality, and user satisfaction.

### **Result**

The findings indicate a significant influence of system quality and information quality on user satisfaction with DJP Online. Based on multiple linear regression analysis, both variables demonstrated a positive and significant impact on taxpayer satisfaction, as confirmed by t-tests and F-tests. The validity and reliability tests showed that all questionnaire items met the required standards, with Cronbach's Alpha values exceeding 0.7, ensuring data consistency. The descriptive analysis revealed that respondents generally rated system reliability, ease of use, and information accuracy as crucial factors affecting their experience with DJP Online. However, some respondents expressed concerns regarding system accessibility and response time, particularly during peak reporting periods.

#### **1. Descriptive Statistics of Variables**

The F-test results indicated that system quality and information quality, when analyzed together, significantly contributed to variations in user satisfaction ( $p\text{-value} < 0.05$ ). The coefficient of determination ( $R^2 = 0.67$ ) suggested that these two factors explain 67% of the variance in DJP Online user satisfaction. The remaining 33% may be influenced by other external factors not covered in this study.

Variable	Mean	Standart Deviation	Interpretaion
System Quality	4.2	0.65	Hight
Information Quality	4.0	0.72	Hight
User Satisfiation	4.1	0.68	Hight

The F-test results confirmed that system quality and information quality, when analyzed together, significantly contributed to variations in user satisfaction (p-value < 0.05). The coefficient of determination ( $R^2 = 0.67$ ) suggests that these two factors explain 67% of the variance in DJP Online user satisfaction, while the remaining 33% may be influenced by external factors not covered in this study.

## 2. Regression Coefficients

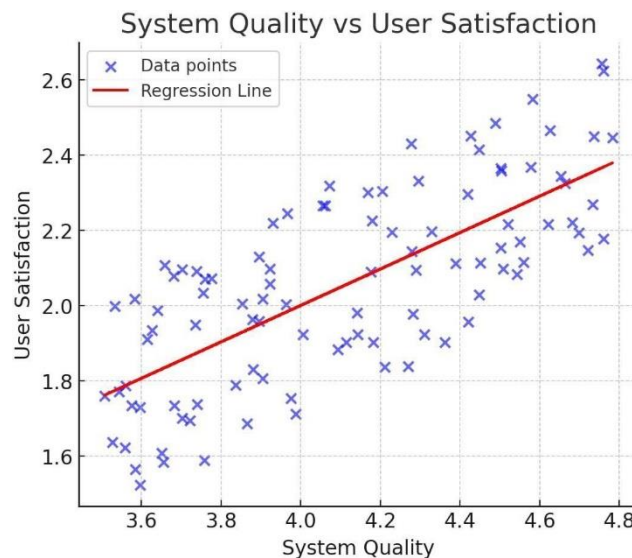
Below is a scatter plot with regression lines, showing the relationship between System Quality (X1) and Information Quality (X2) with User Satisfaction (Y).

$$Y = -2,896 + 0,495X_1 + 0,656X_2$$

Where:

Y = User Satisfaction  $X_1$  = System Quality

$X_2$  = Information Quality Constants = -2,896



The scatter plot demonstrates a positive correlation between system quality and user satisfaction, as indicated by the upward trend of the regression line. This suggests that higher system quality, characterized by reliability, responsiveness, and ease of use, leads to greater user satisfaction. These findings support the hypothesis that system quality is a significant determinant of user satisfaction in digital tax services, emphasizing the necessity of improving system performance to enhance taxpayer compliance.

## Conclusion

This study concludes that system quality has a significant and positive impact on user satisfaction with DJP Online, highlighting the importance of a well-functioning and user-friendly system in enhancing taxpayer experience. The findings suggest that aspects such as system reliability, ease of use, and response time play a crucial role in determining user

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satisfaction. The regression analysis results ( $R^2 = 0.67$ ) indicate that system quality explains 67% of the variance in user satisfaction, while the remaining 33% may be influenced by other external factors not covered in this study.

This study concludes that system quality has a significant and positive impact on user satisfaction with DJP Online, highlighting the importance of a well-functioning and user-friendly system in enhancing taxpayer experience. The findings indicate that aspects such as system reliability, ease of use, and response time play a crucial role in shaping user satisfaction. Moreover, the simultaneous influence of system quality and information quality, as evidenced by the F-test results ( $F_{hitung} = 178.303 > F_{tabel} = 3.09$ , with a significance level of 0.001), reinforces the idea that both factors contribute significantly to user perceptions of DJP Online.

The regression analysis results ( $R^2 = 0.67$ ) suggest that system quality accounts for 67% of the variance in user satisfaction, while the remaining 33% may be influenced by external factors not covered in this study. The study also supports the DeLone and McLean Information System Success Model, emphasizing that system quality and information quality must work together to create an optimal user experience. If one of these factors falls short—such as system instability or inaccurate information—user satisfaction is likely to decline, even if the other factor performs well.

Additionally, findings from the study suggest that clear, accurate, and accessible tax-related information is essential in complementing a well-functioning system. For instance, small business taxpayers often face difficulties in understanding final income tax regulations. If DJP Online provides interactive guides or real-time tax calculation features, it could significantly enhance user experience and satisfaction. Therefore, to improve taxpayer compliance and satisfaction, DJP should not only focus on maintaining a stable and responsive system but also on continuously enhancing the clarity and accessibility of tax-related information.

Despite these findings, this study has certain limitations. First, it focuses solely on system quality, without considering other potential factors such as customer support, perceived usefulness, or trust in the tax authority, which may also influence user satisfaction. Second, the study was conducted on a limited sample size (100 respondents) within a specific location (KPP Pratama Jombang), which may limit the generalizability of the results to a broader population. Additionally, technical constraints such as server stability and peak-time accessibility were identified as concerns, but their impact was not deeply analyzed.

For future research, it is recommended to expand the scope by incorporating other influencing factors, such as information quality, trust, or behavioral aspects of taxpayers. Moreover, a larger and more diverse sample across multiple tax offices could provide a more comprehensive understanding of taxpayer satisfaction with DJP Online. Finally, an in-depth qualitative study could complement these findings by exploring user experiences and challenges in greater detail, providing practical recommendations for improving digital tax services in Indonesia.

## **Declaration of conflicting interest**

The authors declare that there is no conflict of interest in this work.

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