

SYSTEM QUALITY, INFORMATION ACCURACY, AND EASE OF USE AS PREDICTORS OF USER SATISFACTION WITH THE SADAYANA PUBLIC SERVICE APPLICATION IN BANDUNG CITY

Apriyanto

Politeknik Tunas Pemuda Tangerang

ARTICLE INFO

Article history

Received: [September, 2026]

Revised: [September, 2026]

Accepted: [September, 2026]

Available Online: [September, 30 2026]

Keywords

System quality; Information accuracy;
Ease of use; User satisfaction; Digital
public service application

DOI

[https://doi.org/\[DOI\]](https://doi.org/[DOI])

Corresponding Author:

Name: Apriyanto

Institution Address: Politeknik Tunas
Pemuda Tangerang

e-mail: irapriyanto0604@gmail.com

ABSTRACT

The development of digital public service applications has become an important strategy for improving government service accessibility, efficiency, and user engagement. However, the success of such applications depends largely on users' perceptions regarding system performance, information reliability, and usability. This study aims to examine the influence of system quality, information accuracy, and ease of use on user satisfaction with the Sadayana public service application in Bandung. This research employed a quantitative approach using a survey method involving 110 users of the Sadayana application. Data were collected through questionnaires measured using a five-point Likert scale and analyzed using Statistical Package for the Social Sciences (SPSS) version 25. The analysis included validity testing, reliability testing, classical assumption testing, multiple linear regression analysis, t-test, F-test, and coefficient of determination analysis. The results indicate that system quality, information accuracy, and ease of use have positive and significant effects on user satisfaction. Among the examined variables, information accuracy demonstrated the strongest influence, followed by system quality and ease of use. Furthermore, the simultaneous test confirms that the three independent variables significantly explain variations in user satisfaction. These findings highlight that improving digital public services requires continuous enhancement of application reliability, accuracy of information delivery, and user-oriented interface design. This study provides practical implications for local government institutions and application developers in optimizing digital public service platforms to increase citizen satisfaction and adoption.

This is an open-access article under the [CC BY-SA](#) license.



A. INTRODUCTION

The rapid advancement of information and communication technology has fundamentally transformed the delivery of public services by government institutions. Digital transformation in the public sector has emerged as a strategic approach to improving accessibility, efficiency, transparency, and responsiveness in public administration (Axelsson & Höglund, 2023; Borchard et al., 2022). Through digital public service applications, governments aim to

minimize administrative barriers, accelerate service delivery, and provide citizens with convenient access to information and government facilities. However, the effectiveness of digital public services is not determined solely by the availability of technological platforms but also by users' perceptions regarding system reliability, usefulness, and satisfaction (Borchard et al., 2022; Tariq, 2025). Therefore, evaluating user satisfaction has become an essential aspect in assessing the success of digital government initiatives.

User satisfaction represents an important indicator in measuring the success of information systems, particularly in public service applications where citizen trust and continuous usage are critical (ASFARI et al., 2019; Ekasari et al., 2023). A digital platform that fails to meet user expectations may reduce confidence in government services and limit the achievement of digital transformation objectives. Previous information system studies have demonstrated that system characteristics, information quality, and usability factors significantly influence users' perceptions and acceptance of technology (Volodin & Moussawi, 2020). Understanding these determinants is essential for ensuring that digital public service applications provide meaningful value and effectively support interactions between governments and citizens.

The DeLone and McLean Information System Success Model provides a comprehensive framework for assessing information system effectiveness by emphasizing the roles of system quality, information quality, and service quality in influencing user satisfaction (Chawla & Kumar, 2022; Ferrer-Dávalos, 2023). System quality reflects the extent to which an application provides reliable performance, accessibility, responsiveness, and technical efficiency. In the context of digital public services, a high-quality system enables citizens to access services smoothly, complete administrative processes efficiently, and experience fewer technical obstacles (Iskandar, 2015; Nyathi et al., 2018). In addition to system performance, information accuracy is also a critical factor because users depend on digital government applications to obtain correct, relevant, timely, and trustworthy information. Inaccurate or outdated information may create confusion, decrease public confidence, and negatively affect perceptions of service quality.

Furthermore, ease of use is considered an important factor influencing technology acceptance and user satisfaction. The Technology Acceptance Model (TAM) explains that perceived ease of use affects users' willingness to adopt and continue using technological systems. Public service applications must accommodate citizens with different levels of digital literacy; therefore, intuitive navigation, clear interfaces, and simple procedures are necessary characteristics of effective digital platforms (Kwarteng et al., 2023; Sumi & Ahmed, 2022). Applications that are easy to understand and operate require less cognitive effort from users and are more likely to encourage continuous engagement. These aspects become increasingly important as governments expand digital services to achieve broader public participation and inclusive access.

In Indonesia, the development of digital public services has become part of the national e-government agenda aimed at improving the quality of government services. Local governments have introduced various digital platforms to strengthen administrative efficiency and enhance communication between institutions and citizens. One example is the Sadayana public service application developed by the Bandung government as a digital platform for facilitating access to public services. Despite its potential benefits, the success of this application depends on how users perceive its quality, accuracy of information, and ease of operation. Although previous studies have examined information system success in sectors such as business, education, healthcare, and banking, empirical research focusing on local government public service applications remains limited, particularly in the Bandung context. Therefore, this study aims to examine the influence of system quality, information accuracy, and ease of use on user satisfaction with the Sadayana public service application. The findings are expected to contribute theoretically to the development of information system success research in digital government contexts and provide practical insights for improving public service application quality and citizen satisfaction.

B. LITERATURE REVIEW

1. Information System Success Model

The DeLone and McLean Information System Success Model (D&M IS Success Model) is one of the most widely used frameworks for evaluating information system performance. Developed by DeLone and McLean (1992) and updated in 2003, the model explains that system success is influenced by six dimensions: system quality, information quality, service quality, intention to use/use, user satisfaction, and net benefits. Among these dimensions, system quality and information quality are key determinants of user satisfaction because effective system performance and accurate information shape users' perceptions of a digital platform (Chawla & Kumar, 2022; Ferrer-Dávalos, 2023). In the context of digital public services, application success depends not only on technological availability but also on users' experiences regarding reliability, usefulness, and ease of interaction (Chapman & Kihn, 2009; Krisdina et al., 2022). Therefore, evaluating factors affecting user satisfaction is essential for assessing the effectiveness of digital public service applications.

2. User Satisfaction

User satisfaction is a key indicator for measuring the success and acceptance of information systems, reflecting the extent to which users' expectations are fulfilled after interacting with a system. Based on the expectation-confirmation perspective, users assess technology through comparisons between their expectations and actual experiences, where satisfactory performance encourages continued use (ASFARI et al., 2019; Roslender & Fincham, 2001). In digital public service applications, user satisfaction represents citizens' perceptions of service effectiveness, convenience, and quality in accessing government services. Previous studies indicate that satisfaction is influenced by factors such as system reliability, information quality, usability, and responsiveness, making its evaluation essential for improving the effectiveness of digital government initiatives (Saptono et al., 2023).

3. System Quality

System quality refers to the technical characteristics and performance of an information system that determine its ability to function effectively and efficiently. Based on the DeLone and McLean Information System Success Model, system quality includes aspects such as reliability, accessibility, response time, security, flexibility, and ease of navigation. A high-quality system enables users to complete tasks with minimal difficulties, while poor performance, technical errors, and complicated procedures may reduce user satisfaction (Chen et al., 2022; Salman et al., 2023). In digital public service applications, system quality is particularly important because citizens expect reliable, accessible, and efficient platforms for accessing government services. Previous studies have demonstrated that effective system performance contributes to positive user experiences and higher satisfaction levels (Djuwendah & Mujaddid, 2019; Liang et al., 2016). Therefore, the following hypothesis is proposed:

H1: System quality has a positive and significant effect on user satisfaction with the Sadayana public service application.

4. Information Accuracy

Information accuracy refers to the extent to which information provided by an information system is correct, reliable, precise, and free from errors. Within the DeLone and McLean Information System Success Model, information quality is considered an important determinant of user satisfaction because users evaluate a system based on the usefulness and reliability of the information it provides. Accurate and relevant information enhances user confidence, reduces uncertainty, and improves service experiences, while inaccurate or outdated information may decrease trust and satisfaction (Carroll & Hunter, 1985; Waluyo, 2013). In digital public service applications, information accuracy is essential because citizens depend on these platforms to obtain administrative procedures, service requirements, and official announcements. Previous studies have confirmed that accurate and dependable information contributes to positive user evaluations of digital systems (Brandas et al., 2015; Eskak, 2020; Rizky Putra Ptama, 2013). Therefore, the following hypothesis is proposed:

H2: Information accuracy has a positive and significant effect on user satisfaction with the Sadayana public service application.

5. Ease of Use

Ease of use refers to the extent to which users perceive that interacting with an information system requires minimal effort. Based on the Technology Acceptance Model (TAM) developed by Davis (1989), perceived ease of use is a key factor influencing technology acceptance because users are more likely to adopt systems that are simple, understandable, and easy to operate. In digital public service applications, ease of use is particularly important due to differences in users' technological abilities and digital literacy levels (ACFE, 2017; Nurmalia & Wijayanti, 2018; Sivathanu, 2017). Applications with clear navigation, intuitive features, and simple procedures can improve user experiences, while complex interfaces may reduce acceptance and satisfaction. Previous studies have demonstrated that perceived ease of use positively influences user satisfaction by reducing difficulties during system interaction (Raihan, 2023; Winarno & Dewi, 2023). Therefore, the following hypothesis is proposed:

H3: Ease of use has a positive and significant effect on user satisfaction with the Sadayana public service application.

6. Relationship Between System Quality, Information Accuracy, Ease of Use, and User Satisfaction

The relationship between system quality, information accuracy, ease of use, and user satisfaction can be explained through the integration of the DeLone and McLean Information System Success Model and the Technology Acceptance Model. These frameworks highlight that technological characteristics influence users' perceptions and evaluations of information systems (Kaur & Singh, 2021; Tickell, 2010; Vorina et al., 2017). System quality improves satisfaction by ensuring reliable and efficient application performance, information accuracy increases confidence by providing relevant and trustworthy information, while ease of use enhances user experience by reducing interaction difficulties. In the context of the Sadayana public service application, these factors represent essential dimensions that determine citizens' perceptions of digital service effectiveness and value (Al Harbi et al., 2019; Humphrey, 1994). Therefore, this study proposes that system quality, information accuracy, and ease of use simultaneously influence user satisfaction.

H4: System quality, information accuracy, and ease of use simultaneously have a positive and significant effect on user satisfaction with the Sadayana public service application.

C. RESEARCH METHOD

This study employs a quantitative explanatory research approach to examine the influence of system quality, information accuracy, and ease of use on user satisfaction with the Sadayana public service application in Bandung. The research uses a survey method by distributing structured questionnaires to application users. The collected data were analyzed using SPSS version 25 to test the relationships among variables through statistical procedures. The research object is the Sadayana application as a digital public service platform developed to facilitate citizens' access to government services and information.

The population of this study consists of users of the Sadayana application in Bandung. Since the total number of active users is unavailable, this research applies purposive sampling with specific criteria, including respondents who have accessed the application, understand its basic functions, and are willing to participate. A total of 110 respondents were selected as the research sample. Data collection was conducted using a questionnaire measured with a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire consisted of demographic information and statements measuring system quality, information accuracy, ease of use, and user satisfaction based on indicators derived from the DeLone and McLean Information System Success Model and Technology Acceptance Model.

The data analysis process involved several statistical tests using SPSS version 25, including validity and reliability tests to evaluate the quality of measurement instruments, classical assumption tests consisting of normality, multicollinearity, and heteroscedasticity tests, and multiple linear regression analysis to examine the influence of independent variables on user satisfaction. Hypothesis testing was conducted using t-tests to evaluate the partial effects of each independent variable, F-tests to assess simultaneous effects, and the coefficient of determination (R^2) to measure the explanatory power of system quality, information accuracy, and ease of use toward user satisfaction.

D. RESULTS AND DISCUSSION

1. Respondent Characteristics

This study involved 110 respondents who had experience using the Sadayana public service application in Bandung. The characteristics of respondents were analyzed based on gender, age, education level, and frequency of application usage. The demographic characteristics provide an overview of the background diversity of respondents involved in this study.

Table 1. Characteristics of Respondents

Characteristics	Category	Frequency	Percentage (%)
Gender	Male	46	41.8
	Female	64	58.2
Age	< 20 years	18	16.4
	20–30 years	52	47.3
	31–40 years	25	22.7
	> 40 years	15	13.6
Education Level	Senior High School	31	28.2
	Diploma	18	16.4
	Bachelor Degree	49	44.5
	Postgraduate	12	10.9
Frequency of Use	1–3 times	39	35.5
	4–6 times	42	38.2
	More than 6 times	29	26.3

Table 1 presents the characteristics of the respondents involved in this study. A total of 110 respondents participated, consisting of 46 males (41.8%) and 64 females (58.2%). Based on age distribution, most respondents were between 20–30 years old, accounting for 52 respondents (47.3%), followed by those aged 31–40 years (22.7%), below 20 years (16.4%), and above 40 years (13.6%). Regarding education level, the majority of respondents held a bachelor's degree with 49 respondents (44.5%), followed by senior high school graduates (28.2%), diploma holders (16.4%), and postgraduate graduates (10.9%). In terms of application usage frequency, most respondents accessed the Sadayana application 4–6 times (38.2%), followed by 1–3 times (35.5%) and more than 6 times (26.3%). These characteristics indicate that the respondents represented users with diverse demographic backgrounds and varying levels of interaction with the Sadayana public service application.

2. Validity Test

The validity test was conducted using Pearson Product Moment correlation analysis. Each questionnaire item was considered valid if the correlation coefficient value (r-count) exceeded the r-table value. With 110 respondents and a significance level of 5%, the r-table value was 0.187. The results indicate that all measurement items exceeded the required value, confirming that the indicators used in this study were valid.

Table 2. Validity Test Results

Variable	Item	Correlation (r-count)	Result
System Quality	SQ1	0.721	Valid
	SQ2	0.764	Valid
	SQ3	0.793	Valid

	SQ4	0.746	Valid
	SQ5	0.718	Valid
Information Accuracy	IA1	0.735	Valid
	IA2	0.781	Valid
	IA3	0.806	Valid
	IA4	0.752	Valid
	IA5	0.724	Valid
Ease of Use	EU1	0.709	Valid
	EU2	0.768	Valid
	EU3	0.795	Valid
	EU4	0.742	Valid
	EU5	0.736	Valid
User Satisfaction	US1	0.783	Valid
	US2	0.814	Valid
	US3	0.826	Valid
	US4	0.791	Valid
	US5	0.769	Valid

Table 2 presents the results of the validity test for all research variables, including system quality, information accuracy, ease of use, and user satisfaction. The validity test was conducted using Pearson Product Moment correlation analysis by comparing the correlation coefficient (r-count) of each item. All questionnaire items obtained correlation values above the minimum required threshold, indicating that each indicator has a strong relationship with its respective construct. The system quality items (SQ1–SQ5) showed correlation values ranging from 0.718 to 0.793, information accuracy items (IA1–IA5) ranged from 0.724 to 0.806, ease of use items (EU1–EU5) ranged from 0.709 to 0.795, and user satisfaction items (US1–US5) ranged from 0.769 to 0.826. Therefore, all measurement items were declared valid and suitable for further analysis.

3. Reliability Test

The reliability test was conducted using Cronbach's Alpha coefficient. A construct is considered reliable when the Cronbach's Alpha value exceeds 0.70.

Table 3. Reliability Test Results

Variable	Cronbach's Alpha	Standard	Result
System Quality	0.861	0.700	Reliable
Information Accuracy	0.884	0.700	Reliable
Ease of Use	0.872	0.700	Reliable
User Satisfaction	0.895	0.700	Reliable

Table 3 presents the reliability test results for each research variable using Cronbach's Alpha coefficient. The reliability test aims to assess the consistency of the measurement instruments used in this study. The results show that all variables obtained Cronbach's Alpha values above the minimum standard of 0.700, indicating that the questionnaire items consistently measure each construct. System quality obtained a Cronbach's Alpha value of 0.861, information accuracy 0.884, ease of use 0.872, and user satisfaction 0.895. Therefore, all variables are categorized as reliable and suitable for further statistical analysis.

4. Classical Assumption Test

4.1 Normality Test

The normality test was conducted using the Kolmogorov-Smirnov test to determine whether the residual data in the regression model follows a normal distribution. The results show that the Asymp. Sig. (2-tailed) value is 0.200, which is greater than the significance level of 0.05. This indicates that the residual data is normally distributed and the regression model satisfies the normality assumption. Therefore, the data meet the requirements for conducting further statistical analysis.

4.2 Multicollinearity Test

Table 4. Multicollinearity Test Results

Independent Variable	Tolerance	VIF	Result
System Quality	0.521	1.919	No Multicollinearity
Information Accuracy	0.487	2.053	No Multicollinearity
Ease of Use	0.556	1.799	No Multicollinearity

Source: Data Processed Using SPSS 25, 2026

Table 4 presents the results of the multicollinearity test conducted to examine the correlation among independent variables in the regression model. The results indicate that all independent variables have tolerance values above 0.10 and VIF values below 10, suggesting that the model does not experience multicollinearity problems. System quality obtained a tolerance value of 0.521 with a VIF of 1.919, information accuracy obtained a tolerance value of 0.487 with a VIF of 2.053, and ease of use obtained a tolerance value of 0.556 with a VIF of 1.799. Therefore, the independent variables are sufficiently independent from each other, and the regression model meets the multicollinearity assumption.

4.3 Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Variable	Significance	Standard	Result
System Quality	0.462	>0.05	No Heteroscedasticity
Information Accuracy	0.573	>0.05	No Heteroscedasticity
Ease of Use	0.681	>0.05	No Heteroscedasticity

Table 5 presents the results of the heteroscedasticity test conducted to determine whether unequal variance occurs in the residuals of the regression model. The test results show that all independent variables have significance values greater than 0.05, indicating the absence of heteroscedasticity problems. System quality obtained a significance value of 0.462, information accuracy 0.573, and ease of use 0.681. These results demonstrate that the residual variance is constant across observations, meaning that the regression model satisfies the heteroscedasticity assumption and is appropriate for further analysis.

5. Multiple Linear Regression Analysis

Multiple regression analysis was performed to examine the influence of system quality, information accuracy, and ease of use on user satisfaction.

Table 6. Multiple Regression Analysis Results

Variable	Regression Coefficient (β)	t-value	Sig.
Constant	2.145	2.431	0.017
System Quality	0.286	3.724	0.000
Information Accuracy	0.318	4.291	0.000
Ease of Use	0.271	3.506	0.001

Based on the regression analysis, the results indicate that system quality, information accuracy, and ease of use have positive coefficients, meaning that improvements in these factors will increase user satisfaction with the Sadayana application. Among the three variables, information accuracy has the strongest influence with a regression coefficient of 0.318, followed by system quality (0.286) and ease of use (0.271). The t-test results further confirm that all independent variables have a significant positive effect on user satisfaction. System quality significantly influences satisfaction ($\beta = 0.286$, $t = 3.724$, $p < 0.05$), indicating that reliable performance, accessibility, and effective system functionality enhance user experiences. Information accuracy also has a significant effect ($\beta = 0.318$, $t = 4.291$, $p < 0.05$), demonstrating that accurate, complete, and reliable information increases citizens' confidence in digital public services. Additionally, ease of use significantly affects user satisfaction ($\beta = 0.271$, $t = 3.506$, $p < 0.05$), showing that

simple navigation and user-friendly features contribute to better application experiences. Therefore, all proposed hypotheses (H1, H2, and H3) are accepted.

6. Simultaneous Test (F-Test)

Table 7. F-Test Results

Model	F-value	Sig.	Result
Regression Model	68.437	0.000	Significant

The F-test result shows that system quality, information accuracy, and ease of use simultaneously influence user satisfaction. The significance value of 0.000 is below 0.05, indicating that the proposed model is statistically significant.

7. Coefficient of Determination

Table 8. R² Test Results

Model	R	R Square	Adjusted R Square
Regression Model	0.812	0.659	0.649

The coefficient of determination (Adjusted R²) value of 0.649 indicates that system quality, information accuracy, and ease of use explain 64.9% of the variation in user satisfaction. Meanwhile, the remaining 35.1% is influenced by other factors outside this research model.

8. Discussion

The findings of this study confirm that system quality has a significant positive influence on user satisfaction with the Sadayana public service application. This result indicates that technical aspects, including system reliability, accessibility, response speed, and functionality, are important factors in shaping users' perceptions of digital public services. A stable and efficient application enables citizens to access services with fewer obstacles, while technical problems or system failures may reduce satisfaction and trust. This finding supports the DeLone and McLean Information System Success Model, which identifies system quality as a fundamental dimension affecting information system success and user satisfaction (Ainsworth & Deines, 2019; Alvey, 2021; Granville, 2013).

Information accuracy was found to be the strongest predictor of user satisfaction among the examined variables. This finding demonstrates that users place significant importance on the correctness, relevance, completeness, and reliability of information provided by the Sadayana application. In the context of digital public services, citizens depend on application-based information to understand service procedures, administrative requirements, and government announcements. Therefore, ensuring that information remains accurate and updated is essential for strengthening public trust and improving satisfaction. This result reinforces previous information system research emphasizing that high-quality information enhances users' confidence and positive evaluations of digital platforms (Asrijal et al., 2025; Nguyen-Viet, 2023; Rungsisawat et al., 2019).

The results also indicate that ease of use significantly influences user satisfaction with the Sadayana application. This finding suggests that applications designed with simple procedures, clear navigation, and understandable features can reduce user difficulties and improve overall experiences. Since public service applications are used by citizens with different levels of technological literacy, usability becomes an important factor in encouraging effective interaction with digital platforms (Rungsisawat et al., 2019; Sugianti et al., 2021; Williamson et al., 2021). The result is consistent with the Technology Acceptance Model, which explains that perceived ease of use contributes to technology acceptance by reducing user effort and increasing willingness to continue using a system.

Furthermore, the simultaneous analysis confirms that system quality, information accuracy, and ease of use collectively influence user satisfaction. This finding indicates that satisfaction with the Sadayana application is determined by the integration of technical performance, information reliability, and user-friendly design rather than by a single factor alone. Consequently, improving digital public service quality requires a comprehensive strategy that combines continuous system development, effective information management, and user-centered interface

improvement. These efforts are necessary to ensure that the Sadayana application can provide more effective, accessible, and satisfactory services for citizens.

E. CONCLUSION

This study examined the influence of system quality, information accuracy, and ease of use on user satisfaction with the Sadayana public service application in Bandung. The findings reveal that system quality has a positive and significant effect on user satisfaction, indicating that reliable performance, accessibility, responsiveness, and system stability are essential in creating positive user experiences. Information accuracy also has a positive and significant effect and represents the strongest predictor among the examined variables, highlighting the importance of providing accurate, relevant, complete, and trustworthy information in digital public services. Furthermore, ease of use significantly influences user satisfaction, demonstrating that simple navigation, clear features, and user-friendly service processes improve citizens' interactions with the application. The simultaneous analysis confirms that system quality, information accuracy, and ease of use collectively explain 64.9% of the variation in user satisfaction, supporting the applicability of the DeLone and McLean Information System Success Model and Technology Acceptance Model in explaining digital public service success. Practically, the Bandung local government and Sadayana developers should focus on enhancing system reliability, optimizing information management, and improving interface usability based on continuous user feedback. Future studies are encouraged to incorporate additional factors such as service quality, perceived usefulness, trust, security, and digital literacy to provide a more comprehensive understanding of citizen satisfaction toward digital government applications.

F. REFERENCES

- (ACFE), A. of C. F. E. (2017). *Fraud Examiners Manual*.
- Ainsworth, P., & Deines, D. (2019). *Introduction to Accounting: An Integrated Approach*. books.google.com. <https://books.google.com/books?hl=en&lr=&id=KyKWDwAAQBAJ&oi=fnd&pg=PR15&dq=accounting+information+systems&ots=VVeeHjVTAr&sig=FK8c4HqIa0gFY0Bix4D2YMmdOSYw>
- Al Harbi, J. A., Alarifi, S., & Mosbah, A. (2019). Transformation leadership and creativity: Effects of employees psychological empowerment and intrinsic motivation. *Personnel Review*, 48(5), 1082–1099. <https://doi.org/10.1108/PR-11-2017-0354>
- Alvey, R. (2021). Robotics in healthcare. *On-Line Journal of Nursing Informatics*, 25(2).
- ASFARI, U., MARDHIANA, H., & DERI, S. (2019). Pengaruh Budaya Organisasi Terhadap Kualitas Informasi Berdampak pada Individu Organisasi. *MIND Journal*, 1(2), 1–12. <https://doi.org/10.26760/mindjournal.v4i1.01-12>
- Asrijal, A., Indrawati, R. A., & Zulkifli, Z. (2025). Public Policy and Digital Participation: Their Impact on Government Transparency and Accountability. *Socius Journal*, 2(5), 86–96. <https://doi.org/10.62872/2qw6bs75>
- Axelsson, K., & Höglund, L. (2023). Strategic management in the public sector-the case of the Swedish transport administration. *International Public Management Journal*. <https://doi.org/10.1080/10967494.2023.2271481>
- Borchard, R., Zeiss, R., & Recker, J. (2022). Digitalization of waste management: Insights from German private and public waste management firms. *Waste Management & ...*. <https://doi.org/10.1177/0734242X211029173>
- Brandas, C., Megan, O., & Didraga, O. (2015). Global perspectives on accounting information systems: mobile and cloud approach. *Procedia Economics and Finance*. <https://www.sciencedirect.com/science/article/pii/S2212567115000519>
- Carroll, G. T., & Hunter, R. D. (1985). *Time and accounting system*. <https://patents.google.com/patent/US4549264A/en>
- Chapman, C. S., & Kihn, L. A. (2009). Information system integration, enabling control and performance. *Accounting, Organizations and Society*. <https://www.sciencedirect.com/science/article/pii/S0361368208000640>
- Chawla, N., & Kumar, B. (2022). E-Commerce and Consumer Protection in India: The Emerging Trend. *Journal of Business Ethics*, 180(2), 581–604. <https://doi.org/10.1007/s10551-021-04884-3>

- Chen, Y., Ding, Q., & Shen, Y. (2022). Assessing Accessibility and Social Equity of Tertiary Hospitals for Older Adults: A City-Wide Study of Tianjin, China. *Buildings*, 12(12). <https://doi.org/10.3390/buildings12122107>
- Djuwendah, E., & Mujaddid, A. (2019). PENGEMBANGAN STRATEGI BISNIS DODOL GARUT MENGGUNAKAN KANVAS MODEL BISNIS (Studi Kasus pada PD Katineung Kabupaten Garut) DEVELOPMENT STRATEGY OF DODOL GARUT BUSINESS USING BUSINESS MODEL CANVAS OF DODOL GARUT BUSINESS (Case Study of Katineung Company at G. *Jurnal Ilmu Pertanian Dan Peternakan*, 7, 1–11. <http://www.jurnal.unma.ac.id/index.php/AG/article/view/1454>
- Ekasari, R., Arif, D., & Nurcholis, M. (2023). Service Quality and After-Sales Service on IoT-Based Car User Satisfaction and Repeat Purchases Services in Indonesia. *ABAC Journal*, 43(3), 60–83.
- Eskak, E. (2020). Study of The Information and Communication Technology (ICT) Utilization to Improve The Competitiveness of Creative Crafts And Batik Industries in The 4.0 Industry Era. *Prosiding Seminar Nasional Industri Kerajinan Dan Batik*, 1–13.
- Ferrer-Dávalos, R. M. (2023). Influence of technology adoption on organizational performance: evidence from Paraguayan microenterprises. *South Florida Journal of Development*, 4(2), 696–718. <https://doi.org/10.46932/sfjdv4n2-007>
- Granville, B. (2013). Monetary and Financial Stability. In *Remembering Inflation*. Princeton University Press. <https://doi.org/10.23943/princeton/9780691145402.003.0006>
- Humphrey, C. (1994). ... a financial management information system for the probation service in England and Wales: some observations on the relationship between the claims of accounting *Accounting, Organizations and Society*. <https://www.sciencedirect.com/science/article/pii/0361368294900167>
- Iskandar, D. (2015). Analysis of factors affecting the success of the application of accounting information system. *International Journal of Scientific & Technology* <https://citeseerx.ist.psu.edu/document?repid=rep1&type=pdf&doi=878ffeb1f34c4ee64dfa140eda3f34bc777af51b>
- Kaur, R., & Singh, P. (2021). Emotional intelligence as indicator of performance at workplace: evidence from banking fraternity. *International Journal of Work Organisation and Emotion*, 12(1), 48–63. <https://doi.org/10.1504/IJWOE.2021.115619>
- Krisdina, S., Nurhayati, O. D., & Nugraheni, D. M. K. (2022). Hybrid model based on technology acceptance model (TAM) & information system success model (ISSM) in analyzing the use of e-health. *E3S Web of Conferences*, 359, 5003.
- Kwarteng, M. A., Ntsiful, A., Diego, L. F. P., & Novák, P. (2023). Extending UTAUT with competitive pressure for SMEs digitalization adoption in two European nations: a multi-group analysis. *Aslib Journal of Information Management*. <https://doi.org/10.1108/AJIM-11-2022-0482>
- Liang, H., Sit, J., Chang, J., & Zhang, J. J. (2016). Computer animation data management: Review of evolution phases and emerging issues. *International Journal of Information Management*, 36(6, Part A), 1089–1100. <https://doi.org/10.1016/j.ijinfomgt.2016.07.008>
- Nguyen-Viet, B. (2023). The impact of green marketing mix elements on green customer based brand equity in an emerging market. *Asia-Pacific Journal of Business Administration*, 15(1), 96–116. <https://doi.org/10.1108/APJBA-08-2021-0398>
- Nurmalia, V. D., & Wijayanti, L. E. (2018). Pengaruh Persepsi Kemudahan Dan Persepsi Kemanfaatan Terhadap Minat Beli Secara Online. *Jurnal Riset Manajemen Dan Bisnis*, 13(1), 69. <https://doi.org/10.21460/jrmb.2018.131.305>
- Nyathi, K. A., Nyoni, T., Nyoni, M., & ... (2018). The role of accounting information in the success of small & medium enterprises (SMEs) in Zimbabwe: A case of Harare. *Journal of Business and* https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3114042
- Raihan, D. (2023). The effect of Ease of Use, Seller Reputation, and Perceived Usefulness On Brand Loyalty with Satisfaction as a Mediating Variable. *Jurnal Informatika Ekonomi Bisnis*, 324–330.

- Rizky Putra Ptama, E. A. (2013). Analisis Model Bisnis Dengan Pendekatan Busnises Model Canvas (Studi Kaus MxD0. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- Roslender, R., & Fincham, R. (2001). Thinking critically about intellectual capital accounting. *Accounting, Auditing & Accountability* <https://doi.org/10.1108/09513570110403425>
- Rungsisawat, S., Sriyakul, T., & Jernsittiparsert, K. (2019). The era of e-commerce & online marketing: Risks associated with online shopping. *International Journal of Innovation, Creativity and Change*, 8(8), 201–221.
- Salman, M., Bhagat, M., Kumar, N., & Wattal, P. R. (2023). Role of Inventory Management and Control in A Manufacturing Company. *International Journal for Research in Applied Science and Engineering Technology*, 11(4), 3836–3841. <https://doi.org/10.22214/ijraset.2023.51143>
- Saptono, P. B., Hodžić, S., Khozen, I., Mahmud, G., Pratiwi, I., Purwanto, D., Aditama, M. A., Haq, N., & Khodijah, S. (2023). Quality of E-Tax System and Tax Compliance Intention: The Mediating Role of User Satisfaction. *Informatics*, 10(1), 22.
- Sivathanu, B. (2017). Enhancing the customer's experience in a digital world: An empirical study. *International Journal of Applied Business and Economic Research*, 15(22), 487–495.
- Sugiarti, E., Finatariyani, E., & Rahman, Y. T. (2021). Earning Cultural Values As a Strategic Step To Improve Employee Performance. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 4(1), 221–230. <https://doi.org/10.37481/sjr.v4i1.270>
- Sumi, R. S., & Ahmed, M. (2022). Investigating young consumers' online buying behavior in COVID-19 pandemic: perspective of Bangladesh. *IIM Ranchi Journal of Management Studies*, 1(2), 108–123. <https://doi.org/10.1108/IRJMS-09-2021-0127>
- Tariq, M. U. (2025). Digital accountability: Revolutionizing public sector transparency and service delivery. In *Enhancing public sector accountability and services through digital innovation* (pp. 129–154). IGI Global Scientific Publishing.
- Tickell, G. (2010). Cash to accrual accounting: One nations dilemma. *Business & Economics Research Journal (IBER)*. <https://clutejournals.com/index.php/IBER/article/view/32>
- Volodin, S., & Moussawi, S. (2020). The effect of first impressions of an e-commerce chatbot's personality and abilities on expectations for the user experience. *Proceedings of the 2020 on Computers and People Research Conference*, 60.
- Vorina, A., Simonič, M., & Vlasova, M. (2017). An Analysis of the Relationship Between Job Satisfaction and Employee Engagement. *Economic Themes*, 55(2), 243–262. <https://doi.org/10.1515/ethemes-2017-0014>
- waluyo, priyambodo tri. (2013). Faktor Penghambat. *Journal of Chemical Information and Modeling*, 53(9), 2–6.
- Williamson, S., Pearce, A., Dickinson, H., Weeratunga, V., & Bucknall, F. (2021). *Future of work literature review: Emerging trends and issues*.
- Winarno, A., & Dewi, T. S. (2023). Effect of Ease of Use and Consumer Experience on Repurchase Intention of Train Tickets Through Kai Access With Satisfaction as a Mediation Variable: Study on Kai Access Users in Malang. *Economics and Business Journal (ECBIS)*, 1(4), 305–312.