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User Satisfaction Analysis of the E-Monev Application Using the Integration of the EUCS and TAM Methods: A Case Study of the Jombang Regency Government

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ABSTRACT

The E-Monev application is used as a system for monitoring and evaluating program performance. However, based on preliminary field observations, it is found that some E-Monev users still experience various difficulties. Several commonly reported problems include an application interface that is considered difficult to understand, data access processes that are often slow and require a long time to load information, and confusion in operating the menus available in the E-Monev application. This study seeks to investigate user satisfaction and acceptance of the E-Monev application by combining two frameworks: the End User Computing Satisfaction (EUCS) and the Technology Acceptance Model (TAM). A quantitative approach was employed, involving the distribution of questionnaires to 134 E-Monev users within the Jombang Regency Government. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) through SmartPLS 4. The analysis encompassed both the outer model assessing convergent validity, discriminant validity, and reliability and the inner model, which included evaluation of R-square, effect size, predictive relevance, and hypothesis testing.The results show that several variables, namely Content (t-value = 2.759; p-value = 0.006), Perceived Ease of Use (t-value = 3.637; p-value = 0.000), and Attitude (t-value = 14.965; p-value = 0.000), have a significant effect on the actual use of the application. Meanwhile, the variables of Accuracy, Perceived Usefulness, Ease of Use, Format, and Timeliness do not show a significant influence on user attitude. The factor with the strongest effect is Attitude toward Actual Use; therefore, enhancing users' positive attitudes becomes the main key to optimizing E-Monev utilization. These findings provide insights for system administrators to improve content quality, ease of interaction, and user experience so that the implementation of E-Monev can be carried out more effectively.

1. INTRODUCTION

In the era of digital transformation, the Government of Indonesia is increasingly intensifying the use of information technology to deliver faster and more transparent public services. Accountability and transparency are crucial for public institutions to gain public trust. This can be achieved through the utilization of information technology by implementing electronic government. E-government serves as a means for the government to demonstrate openness to the public (Syafriani & Zaituna, 2018). Therefore, e-government has become increasingly important in the development of public administration. The application of e-government in Indonesia varies from website-based systems to mobile and web applications (Eprilianto et al., 2020).

One of its implementations can be found in Jombang Regency, which has used the E-Monev application in the Development Division since 2022 to integrate and disseminate government programs in accordance with Minister of Home Affairs Regulation No. 90 of 2019.

However, the effectiveness of e-government is not solely determined by system features, but also by user acceptance and satisfaction. Based on preliminary observations and brief interviews with several Regional Government Organizations in Jombang Regency, several obstacles were identified in the use of E-Monev, including a user interface that is

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difficult to understand, slow data access, and confusion in operating certain menus. These conditions indicate that user satisfaction has not yet been fully achieved, thereby increasing the risk of declining e-government effectiveness (Handayani et al., 2025). Amanda (2025) also found that E-Monev frequently encounters both technical and non-technical problems in its implementation.

To analyze the factors influencing user satisfaction, this study employs an integrated model of the End User Computing Satisfaction (EUCS) and the Technology Acceptance Model (TAM). The EUCS model evaluates satisfaction based on content quality, data accuracy, display format, ease of use, and timeliness (Fauziah, 2024), while TAM explains technology acceptance through perceived usefulness and perceived ease of use (Dewi & Marbun, 2024). The integration of these two models is considered relevant for comprehensively understanding user experiences with the E-Monev application.

Several previous studies have also indicated that the integration of EUCS and TAM is appropriate for use in the e-government context. Handayani et al. (2025) demonstrated that all constructs of this integrated model are valid and reliable. Other studies by Setyoningrum (2020) and Aldiansyah & Jatmiko (2022) reported user satisfaction levels above 78%, while also recommending further studies employing the combined use of both evaluation models.

In Jombang Regency, the 2023 report from the Office of Communication and Informatics (Diskominfo) shows that E-Monev has been adopted by more than 80% of regional work units (SKPD). However, no comprehensive study has yet been conducted regarding the level of user satisfaction. In addition, preliminary observations indicate the presence of several operational constraints. If these issues are not examined more thoroughly, the potential of E-Monev in supporting regional development may be hindered. Therefore, this study aims to identify the factors affecting user satisfaction through an integrated EUCS and TAM model, in order to generate recommendations for system improvement, user training, and the strengthening of more inclusive e-government policies aligned with the Jombang Regional Medium-Term Development Plan (RPJMD) 2021-2026.

2. METHOD

Previous Studies

A review of previous studies was conducted to examine how the EUCS and TAM methods have been applied in measuring user satisfaction with applications, as well as to identify the position and novelty of this study. A number of prior studies indicate that both models have been implemented in various types of applications with diverse results.

Gumelar (2023), in a study on the Livin' by Mandiri application, found that access disruptions frequently occurred, making the analysis of user satisfaction essential. Through the integration of EUCS and TAM, the study revealed that usage attitude has a significant effect on user satisfaction. These findings confirm that user attitude is a key factor in the implementation of digital systems.

Sayyidatun Nisa et al. (2024) examined the LinkAja application, which is widely used by the public for digital transactions. Despite its popularity, many users experienced difficulties such as payment failures and service upgrade issues. Using SEM-PLS analysis, the study found that five hypotheses were accepted, indicating that the variables of content, accuracy, format, usage attitude, and perceived usefulness have a positive effect on user satisfaction.

In a study by Barus and Fathurrahman (2024) on the Mobile Library UINSU application, it was found that the application has facilitated access to digital books; however, the utilization of its features remains low because users do not fully understand all the available functions. This finding highlights the importance of training and system feature improvements to enhance user satisfaction.

Another study by Nur Afiah et al. (2024) applied the EUCS and TAM models to analyze the OPAC application in higher education institutions. This study aimed to provide recommendations for the development of digital library systems so that they better meet

students' needs. The results showed that the EUCS and TAM methods are capable of offering a comprehensive overview of system performance and technology acceptance.

Aini et al. (2023) examined the DANA application with 100 respondents and found that six hypotheses were accepted. This study demonstrated that the combination of EUCS and TAM is able to explain a large proportion of the variables influencing user satisfaction in commercial digital applications.

In the regional government sector, a study by Muhammad Rifai Katili et al. (2024) on the GoMT application at the Communication and Information Office of Gorontalo City indicated that the level of user satisfaction reached 79%. Although the application has been operating well, weaknesses were identified in the accuracy and timeliness variables, and several bugs as well as limitations in the system's socialization process were still found.

Although EUCS and TAM have been widely applied, no study has specifically examined the E-Monev application in regional government, particularly in Jombang Regency. This study offers novelty by comprehensively integrating the EUCS and TAM models and by analyzing the intervariable relationships using PLS-SEM to identify the dominant factors influencing user satisfaction. Therefore, this study not only measures the level of user satisfaction but also provides practical recommendations for the development of regional *e-government* to ensure greater effectiveness and sustainability.

System Analysis

System analysis is one of the initial stages that is crucial in the development of information systems. This stage aims to understand user requirements, evaluate existing systems, and formulate more effective and efficient solutions. Analysis is a process of thinking that seeks to decompose an entire system into its constituent components, thereby enabling the identification of patterns, intercomponent relationships, and an understanding of the function of each component within an integrated overall context (Septiani et al., 2020).

User Satisfaction

User satisfaction represents a subjective assessment of various aspects used to evaluate the success of an information system. It may be measured through the continuity of system usage and the perceived impact on users' work performance. Additionally, user satisfaction can be interpreted as a comprehensive evaluation of the user's experience with the system and the potential outcomes resulting from the utilization of the information system (Tulodo & Solichin, 2019).

E-Monev Application

E-Monev is an application developed to assist in the processes of monitoring, regulation, and performance evaluation of government institutions in a faster, more transparent, and more accountable manner (Parengring & Kiu, 2025).

EUCS Method

The End User Computing Satisfaction (EUCS) method was first introduced by William J. Doll and Gholamreza Torkzadeh in 1988 through a scientific article entitled "The Measurement of End-User Computing Satisfaction" published in the MIS Quarterly journal. This study was conducted in response to the shift of information systems at that time from systems used solely by computer specialists to systems that were also directly used by end users across various organizational domains. The EUCS method measures user satisfaction through five main dimensions, namely content, accuracy, format, ease of use, and timeliness (Doll et al., 1988).

TAM Method

The Technology Acceptance Model (TAM) was originally introduced by Fred D. Davis in 1986 through his doctoral research at the Massachusetts Institute of Technology (MIT) and

was later published in MIS Quarterly journal in 1989. This model was formulated as a refinement of the Theory of Reasoned Action (TRA) proposed by Fishbein and Ajzen (1975). TRA explains that a person's actions are influenced by their behavioral intentions, which are affected by individual attitudes toward the behavior and by perceived social norms. Davis later translated this theoretical framework into the context of information technology adoption by highlighting two fundamental determinants, namely perceived usefulness and perceived ease of use, as the key predictors of user acceptance of technology.

3. RESULT AND DISCUSSION

Research Flow

The research problem must be clearly identified, including the determination of the case study and the method to be employed. The issue addressed in this study is the analysis of user satisfaction with the E-Monev application through the integration of the TAM and EUCS methods. The research problem was identified through observations, literature studies, and interviews with E-Monev application users.

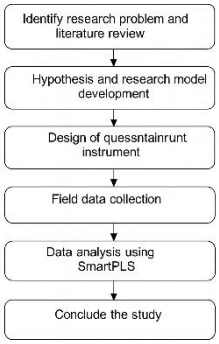

Figure 1. Research Flow

Research Variables

This study employs the integration of two methods, namely the EUCS and TAM methods, as independent variables. The EUCS model comprises five key dimensions: content, accuracy, format, timeliness, and ease of use. In contrast, the TAM is built upon two core constructs, namely perceived ease of use and perceived usefulness.To integrate these variables, a mediating variable, attitude toward using, is employed to measure the dependent variable, namely actual system use.

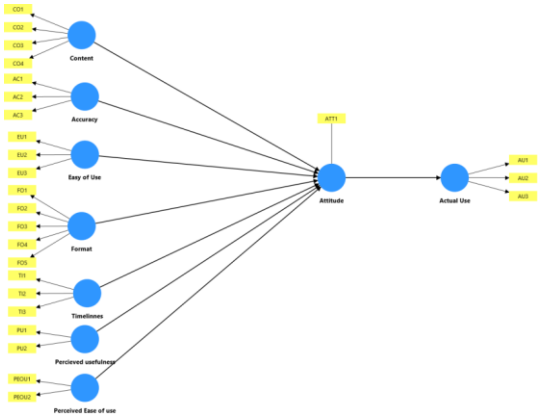

Figure 2. Research Model

Hypothesis Development

In this study, several hypotheses have been formulated as follows:

H1: Accuracy has a positive contribution to users' attitude toward system use.
H2: Attitude toward using has a positive effect on actual system use.
H3: Content has a positive contribution to users' attitude toward system use.

H4: Ease of use has a positive contribution to users' attitude toward system use.
H5: Format has a a positive contribution to users' attitude toward system use.
H6: Perceived usability has a positive contribution to users' attitude toward system use.
H7: Perceived usability a positive contribution to users' attitude toward system use.
H8: Timeliness has a positive contribution to users' attitude toward system use.

Population and Sample

The target population of this research consists of all users of the E-Monev application in Jombang Regency. According to data sourced from the Development Administration Division of Jombang Regency, the number of active users of the E-Monev application is 200 individuals. The sample was calculated using the Slovin formula with a margin of error of 5%. Using this formula, the required sample size from a population of 200 respondents is 133.33, which was rounded up to 134 respondents. This number represents the minimum sample size for this study.

$$\boldsymbol{n = \frac{N}{1+Ne^2}}$$

$$\boldsymbol{n = \frac{200}{1+200(0{,}05)^2}}$$

$$\boldsymbol{n = 133{,}33} \qquad \textbf{(1)}$$

Data Collection Techniques

Primary data were gathered through the direct distribution of questionnaires administered to participants who use the system of the E-Monev application in the Jombang Regency Government. This process began with coordination with the Head of the Development Administration Division to obtain research permission, followed by the distribution of questionnaires and monitoring of their completion to ensure data completeness. In addition to the questionnaires, preliminary observations and short interviews were also conducted with several users to ensure that the research instruments were in accordance with field conditions.

Data Analysis Technique

The data were analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique with the support of SmartPLS software. This method was chosen because it is capable of testing intricate relationship among constructs, does not require normally distributed data, and is effective for use with comparatively small to moderate sample sizes (Hair et al., 2017). The PLS-SEM analysis is performed through two principal stages, namely the assessment of the outer model and the assessment of the inner model, each serving distinct purposes and employing different evaluation criteria. The following section presents a detailed explanation of each stage, along with the objectives and threshold values applied in this study.

Respondent Analysis

The respondents in this study consist of all Regional Government Organizations (Organisasi Perangkat Daerah - OPD) within the Jombang Regency that use the E-Monev application, particularly the treasurers in each OPD. Based on the results of data collection, respondent characteristics were identified according to gender and age.

Table 1. Respondents' Gender Characteristics

Gender	Frequency	Percentage
Male	46	42%
Female	63	58%
TOTAL	**109**	**100%**

Table 1 shows that 42% of the respondents are male and 58% are female. This indicates that female users constitute a larger proportion of the respondents and have a significant involvement in the use of the application.

Table 2. Respondents Age Characteristics

Age Range	Frequency	Percentage
25-35	42	39%
36-45	48	44%
46-55	16	15%
56-60	3	3%
TOTAL	**109**	**100%**

Based on Table 2, respondents aged 25–35 years total 42 individuals (39%), those aged 36-45 years account for 48 individuals (44%), respondents aged 46-55 years total 16 individuals (15%), and those aged 56-60 years amount to 3 individuals (3%). These findings indicate that the majority of E-Monev application users fall within the late adulthood age group.

Data Analysis

The SEM method was applied as the main technique for data processing in this study. Candra Susanto et al. (2024) stated that the multivariate statistical method known as Partial Least Squares (PLS) analysis is used to analyze the relationships between multiple predictor variables. SEM-PLS employs an analytical model consisting of 2 two types of submodels, which consist of the measurement model (outer model) and the structural model (inner model). Both models were analyzed using a path analysis diagram with the assistance of SmartPLS 4.0 software. The analysis was conducted using the PLS algorithm to depict path analysis and to estimate the relationships within the structural equation system through the path diagram

Measurement Model (Outer Model)

In the outer model, several tests are required, including validity tests consisting of convergent validity (outer loading and AVE) and discriminant validity (HTMT). In addition, reliability testing is performed to assess the values of Cronbach's Alpha coefficient and Composite Reliability values (ρc). Validity testing is performed to evaluate the extent to which the indicators are able to measure the intended constructs. The tests are carried out through convergent and discriminant validity analysis using SmartPLS software.

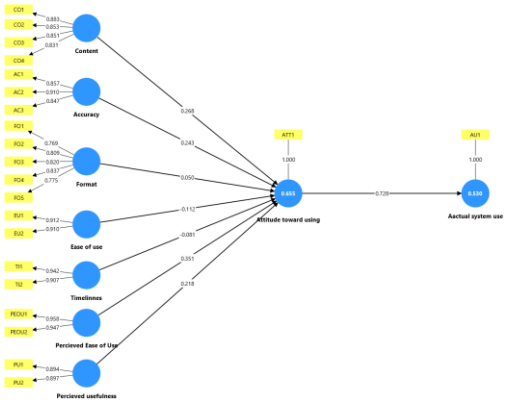

Figure 3. *Convergent Validity Test*

Based on Figure 3, the outer loading values of all indicators > 0.7 therefore, all indicators are declared valid.

After the invalid indicators were removed, the analysis was continued by evaluating the AVE values, which require each construct to have a minimum value of 0.50.

Table 3. Average Variance Extracted (AVE) Test

Variabel	Average variance extracted (AVE)
Accuracy	0.760
Content	0.731
Easy of Use	0.830
Format	0.644
Perceived Ease of use	0.906
Percieved usefulness	0.802

Based on Table 3, the Average Variance Extracted (AVE) value of each variable > 0.50 therefore, all variables are declared valid. Meanwhile, discriminant validity was tested using the Heterotrait-Monotrait Ratio (HTMT) criterion, in which the instrument is considered valid if the HTMT value is less than 0.90.

Table 4. Heterotrait–Monotrait Ratio (HTMT) Test

Variabel	Aactual system use	Accuracy	Attitude toward using	Content	Ease of use	Format	Percieved Ease of Use	Percieved usefulness
Aactual system use								
Accuracy	0.776							
Attitude toward using	0.728	0.734						
Content	0.717	0.805	0.737					
Ease of use	0.545	0.683	0.517	0.637				
Format	0.561	0.777	0.646	0.686	0.890			
Percieved Ease of Use	0.594	0.590	0.680	0.616	0.637	0.670		
Percieved usefulness	0.546	0.775	0.766	0.818	0.701	0.888	0.646	
Timelinnes	0.585	0.646	0.620	0.718	0.708	0.682	0.896	0.682

Based on Table 4, the discriminant validity values are all below 0.9, indicating that the variables are valid. After the validity test, reliability testing was conducted to measure the internal consistency among indicators within a latent variable. The assessment was carried out by examining Cronbach's Alpha and Composite Reliability (ρc) values. An instrument is considered reliable if the Cronbach's Alpha ≥ 0.70 and Composite Reliability ≥ 0.70, indicating that the indicators within the variable have high consistency in measuring the same construct.

Table 5. Reliability Test

Variabel	Cronbach's alpha	Composite reliability (rho_c)
Accuracy	0.841	0.905
Content	0.878	0.916
Ease of use	0.795	0.907

Format	0.862	0.900
Percieved Ease of Use	0.897	0.951
Percieved usefulness	0.752	0.890
Timelinnes	0.833	0.922

Based on Table 5, the results of the Composite Reliability and Cronbach's Alpha tests demonstrate adequate reliability, indicating that all latent variables meet the required criteria, with values of Composite Reliability and Cronbach's Alpha equal to or greater than 0.70. Consequently, it can be concluded that the questionnaire employed as the research instrument possesses satisfactory reliability and internal consistency.

Inner Model Test

The structural model test provides an overview of how the EUCS and TAM variables influence attitude toward using and the actual system use of the E-Monev application. In addition, this stage is also used to measure the strength, direction, and significance of the relationships among the variables.

a. R-Squared (R^2) Test

Tabel 6. R-Squared (R^2) Test

Variabel	R-square
Actual System Use	0.530
attitude toward using	0.655

The results of the inner model test indicate that the construct attitude toward using has an R^2 value of 0.655, meaning that the seven EUCS and TAM variables are able to explain 65.5% of users' attitudes toward the E-Monev application. Meanwhile, actual system use has an R^2 value of 0.530, indicating that 53% of actual usage behavior is influenced by users' attitudes. These values fall within the moderately strong category, suggesting that the model is appropriate and has good predictive capability. Overall, these findings indicate that the EUCS and TAM variables are effective in explaining both user satisfaction and usage behavior of the E-Monev application.

b. Effect Size (f^2) Test

In addition to assessing the overall predictive strength through the R^2 value, the inner model analysis also requires an evaluation of the contribution of each independent variable to the dependent variable. This evaluation is conducted using the Effect Size (f^2).

Table 7. Effect Size (f^2) Test

Variabel	Actual System Use	Attitude Toward Using
AC		0.070
ATT	1.128	
CO		0.078
EU		0.016
FO		0.002

PEOU	0.129
PU	0.054
TI	0.006

The results of the effect size test indicate that Perceived Ease of Use ($f^2 = 0.129$) has the greatest influence on attitude, followed by Content (0.078), Accuracy (0.070), and Perceived Usefulness (0.054), which are still in the small category but remain contributive. The variables Ease of Use, Format, and Timeliness have a very small effect. The most dominant effect is observed in the relationship between Attitude toward Using and Actual Use ($f^2 = 1.128$), indicating that user attitude is the main determinant of actual usage. These findings emphasize that ease of use, content quality, and attitude are the most influential variables in the model.

c. Predictive Relevance Test (Q^2)

The Q^2 test indicates the model's ability to generate accurate predictions for the observed data. The higher the Q^2 value, the better the model's capability in providing relevant and meaningful predictions.

Table 8. Predictive Relevance (Q^2) Test

Variabel	Q^2predict
attitude toward using	0.582
Actual System Use	0.465

The Q^2 value for attitude toward using is 0.582, and for actual system use it is 0.465, both of which fall into the strong predictive capability category. This indicates that the variables in the model are able to predict users' attitudes and usage behavior in a stable and consistent manner. Overall, the structural model demonstrates very good predictive power, making it suitable as a reference for both evaluation and development of the E-Monev application.

d. Hypothesis Testing (Path Coefficient Estimation)

Table 9. Hypothesis Test

Hypothesis	Original Sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values	Decs
Accuracy -> attitude toward using	0.243	0.229	0.133	1.834	0.067	Rejected
attitude toward using -> Actual System Use	0.728	0.725	0.049	14.965	0.000	Accepted
Content -> attitude toward using	0.268	0.262	0.097	2.759	0.006	Accepted
Easy of Use -> *attitude toward using*	-0.112	-0.110	0.093	1.201	0.230	Rejected
Format -> *attitude toward using*	0.050	0.061	0.126	0.398	0.691	Rejected
Percieved Easy Of Use -> *attitude toward using*	0.351	0.350	0.097	3.637	0.000	Accepted

Percieved usefulness -> *attitude toward using*	0.218	0.225	0.114	1.912	0.056	Rejected
Timelinnes -> attitude toward using	-0.081	-0.075	0.107	0.761	0.447	Rejected

The following is a detailed discussion based on Table 9 regarding the results of hypothesis testing:

a. Hypothesis 1: The variable Accuracy has a t-statistic of 1.834 and a p-value of 0.067, which is greater than 0.05. This indicates that Accuracy does not have a significant effect on Attitude toward Using, and therefore H1 is rejected.
b. Hypothesis 2: The variable Attitude toward Using has a t-statistic of 14.965 and a p-value of 0.000, which is far below 0.05. Thus, the effect of Attitude toward Using on Actual System Use is highly significant, and H2 is accepted.
c. Hypothesis 3: The variable Content has a t-statistic of 2.759 and a p-value of 0.006, which is less than 0.05. Therefore, Content has a significant effect on Attitude toward Using, and H3 is accepted.
d. Hypothesis 4: The variable Ease of Use has a t-statistic of 1.201 and a p-value of 0.230, which is greater than 0.05. This indicates that Ease of Use does not have a significant effect on Attitude toward Using, and H4 is rejected.
e. Hypothesis 5: The variable Format has a t-statistic of 0.398 and a p-value of 0.691, which is much greater than 0.05. This means that Format does not have a significant effect, and H5 is rejected.
f. Hypothesis 6: The variable Perceived Ease of Use has a t-statistic of 3.637 and a p-value of 0.000, which is less than 0.05. This indicates that Perceived Ease of Use has a significant effect, and H6 is accepted.
g. Hypothesis 7: The variable Perceived Usefulness has a t-statistic of 1.912 and a p-value of 0.056, which is slightly greater than 0.05. Since the p-value is not within the significance threshold, this relationship is not significant, and H7 is rejected.
h. Hypothesis 8: The variable Timeliness has a t-statistic of 0.761 and a p-value of 0.447, which is greater than 0.05. Therefore, Timeliness does not have a significant effect, and H8 is rejected.

Discussion

The results of this study indicate that several hypotheses were supported, while others were not. The accepted hypotheses encompass the effects of Content on Attitude toward Using, Perceived Ease of Use on Attitude toward Using, and Attitude toward Using on Actual System Use. Conversely, The effects of Accuracy, Ease of Use, Timeliness, Format, and Perceived Usefulness on Attitude toward Using were found to be non-significant.

These results are consistent with the study carried out by Nur Afiah et al. (2024), which reported that only two out of eight proposed hypotheses were accepted. The hypotheses that were not supported pertained to the effects of Perceived Usefulness, Perceived Ease of Use, Content, Accuracy, Ease of Use, and Timeliness on Attitude toward Using. In contrast, the supported hypotheses involved the influence of Format on Attitude toward Using and the impact of Attitude toward Using on Actual System Use.

In addition, a study by Sayyidatun Nisa et al. (2024) showed that five of the eight hypotheses were supported, while three were rejected. The accepted hypotheses comprised the effects of Perceived Usefulness, Content, Accuracy, and Format on Attitude, as well as Attitude on Actual System Use. Meanwhile, the rejected hypotheses included the effects of Perceived Ease of Use, Ease of Use, and Timeliness on Attitude.

Overall, these findings confirm that Attitude toward Using consistently emerges as the most dominant factor influencing actual system usage, which is consistent with prior research. Furthermore, Content and Perceived Ease of Use also demonstrate significant effects on user

attitudes, emphasizing the critical role of system quality and usability in shaping users' acceptance of information systems.

However, there are discrepancies in several variables, such as accuracy, format, perceived usefulness, ease of use, and timeliness, which in this study did not show significant effects, whereas in previous studies some of these variables were significant. This indicates that the application context and user characteristics strongly influence model testing outcomes.

Overall, this study reinforces the theoretical proposition that user attitude is a key factor in the successful implementation of information systems and contributes new insights because it is conducted in the scope of local authority e-government systems. This finding aligns with the policy direction of the Jombang Regency Government in the RPJMD, particularly Mission 3 (Transformation of Governance and ICT-Based Public Services) and Mission 4 (Acceleration of Infrastructure and Digital Transformation).

4. CONCLUSION

This study concludes that the integration model of EUCS and TAM is capable of explaining user satisfaction and usage behavior of the E-Monev application in the Jombang Regency Government. Content and Perceived Ease of Use were identified as the primary drivers influencing users' attitudes toward system use, and this attitude, in turn, represented the most powerful predictor of actual system usage. Conversely, variables such as Accuracy, Format, Timeliness, Ease of Use, and Perceived Usefulness have not shown significant effects, as their benefits have not been directly experienced by users or are considered basic functions that do not add value.

Based on these findings, application optimization should prioritize improving the quality of information content, simplifying navigation, and supporting user adoption through training and interactive guides. Future studies are encouraged to include additional variables beyond EUCS and TAM or to compare implementations across regions to further understand user acceptance and utilization of regional e-Government applications.

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