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Technology Acceptance Model : Intention Implementation E-Goverment System

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Abstract

This study aimed to examine the influence of perceived usefulness and perceived ease of use on individual attitudes and intentions to use the E-Government System (EGS), with gender as a moderating variable. The EGS in question refers to systems utilized by government agencies in Banyuwangi, such as e-village budgeting, e-monitoring, and simral. The research employed a survey method using questionnaires, with EGS operators from each agency serving as the sample. Data analysis was conducted using Partial Least Squares (PLS) with WarpPLS version 3.0 software. The results indicated that perceived usefulness played a significant role as a determinant of individuals' attitudes and intentions to use the EGS, where the users' attitudes, in turn, influenced their interest in using the system. The study also found that perceived ease of use did not have an impact on individuals' attitudes toward using the EGS. Moreover, gender was found not to moderate the relationship between perceived ease of use and perceived usefulness with individual attitudes toward using the EGS. This suggests that psychological factors such as perceived usefulness and ease of use have a more substantial influence on EGS usage than demographic factors like gender among government agency operators in Banyuwangi.

Keywords: *Accounting Information System; E-goverment system; Tecnology Acceptance Model*

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INTRODUCTION

The industrial revolution has changed the face of the world. The world that was all manual has been transformed into a world with 'all' technology (Tokdemir et al. 2017) . The world of education, government, offices have all followed suit to implement digitalization (Rokhman, 2011) . So that the use of information technology (IT) is a must for every organization. This is because companies/organizations that implement IT are believed to be able to operate more efficiently and effectively to carry out their functions. (Gupta et al., 2007) . If we look at it from a private company, IT-based Go-jek can beat the 'blue bird' Taxi that already exists. For public companies/organizations, the use of technology (e-government system/EGS) will accelerate services, transparency and accountability.

Since 2015, the government has been actively promoting the use of E-Government Systems (EGS) as a key enabler of public services, urging its adoption at all levels—from

the central government to local administrations, including village governments. As this initiative stems from a central government directive, the Banyuwangi Government has shown great commitment to transitioning from traditional manual systems to more efficient, digital-based systems, particularly in areas related to accounting and finance. This shift is reflected in the widespread implementation of various applications across government operations in Banyuwangi, ranging from regional to village levels. These applications cover a broad spectrum, including financial systems, population data management, and licensing processes.

While the Banyuwangi regional government's intention to modernize and replace manual financial systems with fully technological solutions is commendable, the transition has not been without its challenges. The move to digital systems encountered numerous obstacles, ranging from resistance to change among staff to technical limitations and the need for comprehensive training. Furthermore, the manual financial system that had been in place for many years was deeply ingrained in the functioning of local government. Shifting away from such long-established practices, especially in a sector as critical as finance, cannot be achieved overnight. The process requires time, effort, and careful management of both technological and human resources to ensure a smooth transition. Despite these challenges, Banyuwangi's ongoing efforts to embrace EGS represent a significant step toward improving governance, increasing efficiency, and enhancing the quality of public services for its citizens.

The shift from manual financial reporting to fully digital E-Government Systems (EGS) has been made mandatory by the government, a decision that, despite its importance, has not been met with universal approval. Many individuals have voiced their concerns and frustrations about the transition, citing the challenges of adapting to new technologies, especially when the change is imposed rather than voluntarily embraced. Given that the use of EGS is compulsory, whether the users appreciate the transition or not, they are required to comply with the new system and adapt to its demands. This mandatory nature of the change raises an important question: how do operators feel about using EGS, and to what extent are they motivated or resistant to its implementation?

This situation presents an intriguing research opportunity to explore the underlying factors that influence an operator's attitude toward EGS. Specifically, it is essential to understand whether the use of EGS is seen as a necessity or a burden, and how these attitudes impact their effectiveness in using the system. By investigating the users' experiences and perspectives, the study seeks to uncover strategies and practices that can enhance the reception of EGS in public organizations. The ultimate goal of this research is to develop a framework or concept that helps ensure the smooth and positive adoption of EGS without resistance or feelings of reluctance. This concept could potentially provide valuable insights into how public sector organizations can implement technological changes in ways that foster acceptance, increase user satisfaction, and ultimately improve the efficiency of public services.

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This study focuses on the factors that influence the Acceptance of financial system operators in each government agency from the village level to the regional level (individuals) to want or not, like or dislike in using EGS. Because whether or not someone likes, wants or doesn't want to use IT depends on the person's attitude towards the system that will be used (Davis, 1989). In the context of IT use, a favorable attitude will be reflected in the continued use of IT in supporting the daily activities of the organization and vice versa (Adesina & Ayo 2010) . Based on this, research on individual acceptance is interesting to study.

Research on the use of IT in government institutions has been widely conducted, including by (Gupta et al. 2007 ; Sang et al. 2012 ; Briganó et al. 2015 ; Previtali et al. 2009 ; Schuppan 2009 ; Agag & El-Masry 2016 ; Amaro & Duarte 2015 ; Rokhman 2011 ; Iswahyudi et al. 2017 ; Thi et al. 2014 and Arendsen et al. 2014) . (Gupta *et al* ., 2007) who studied the effectiveness of IT use in government in India showed evidence that IT use can help work, increase satisfaction and have a positive impact on the performance of government institutions.

RESEARCH METHOD

This research employs a quantitative approach, which offers several advantages, particularly in terms of clarity and objectivity when determining research samples and instruments. One of the key strengths of quantitative research is its ability to provide measurable, numerical data that can be analyzed systematically, making it suitable for this study, which aims to assess the interests of E-Government System (EGS) users in Banyuwangi—especially those related to financial management—across various levels of government, from village governments to regional authorities.

The primary data used in this research was collected through a survey method. Specifically, data was gathered by distributing questionnaires to government officials who actively use EGS. To ensure that the sample accurately represents a diverse range of users, the study employed the Quota Sampling technique, targeting 12 sub-districts in Banyuwangi Regency, with 10 EGS users selected from each sub-district. The focus was on three key EGS applications: e-village budgeting, e-monitoring, and Simral, all of which are integral to financial management within the local government.

The sampling process was further refined using the Snowball Sampling technique, which allowed for a more targeted selection of government agencies that are actively utilizing the aforementioned EGS systems. This method is particularly useful in contexts where the population of interest is not easily accessible or identifiable, as it enables the identification of more respondents through referrals.

Data analysis was conducted using WarpPLS 3.0 software, which is specifically designed for Partial Least Squares Structural Equation Modeling (PLS-SEM), allowing the researcher to analyze complex relationships between variables. The software provides a robust platform for modeling the structural relationships in the data, helping to identify the factors influencing the adoption and usage of EGS in the context of financial management in Banyuwangi. By using this sophisticated analysis tool, the study aims to draw valid conclusions that can contribute to improving the implementation and acceptance of EGS in public sector organizations.

Hypothesis

The influence of perceived usefulness on individual attitudes towards using EGS

Perceived usefulness is defined as the level of belief of each individual that by using a particular technology, their performance will improve (Davis, 1989) (Agag & El-Masry 2016) . In theory, when someone feels that the system they are using can improve their performance, a feeling or liking (positive attitude) towards the system they are using will arise.

Several studies provide empirical evidence that perceived usefulness influences the attitude of system users (Lee, 2009 ; Agag & El-Masry 2016 ; Alsajjan & Dennis 2010 ; Ayeh et al. 2013 ; Jan & Contreras 2011) . (Ayeh et al. 2013) studied the prediction of individual interest in using media systems to plan their trips. The results of their study showed that perceived usefulness is a strong factor in changing the attitude of a potential travel system user into a positive attitude. Different research was shown by (Wang & Sun 2016) who studied the interest of citizens in using digital systems. The results of the study showed that there are benefits inherent in digital systems, although the system can help individuals, it has not been able to influence citizens' attitudes in using digital systems. Based on the discussion above, the researcher wants to re-test with a different object. For that, a hypothesis can be formulated:

H1 Perceived usefulness influences individual attitudes in using EGS.

The influence of perceived usefulness on individual interest in using EGS

Perceived usefulness is defined as the level of belief of each individual that by using a particular technology, their performance will improve (Davis, 1989) (Agag & El-Masry 2016) . So the use of the system is believed by individuals to improve their performance.

Several studies have shown that perceived usefulness influences individual interest in using the system (Agag & El-Masry 2016) ; (Wang & Sun 2016) and (Jan & Contreras 2011) . (Wang & Sun 2016) who studied the interest of citizens in using digital systems. The results of the study indicate that the benefits inherent in the digital system can make individuals interested in using the digital system. The same research results were also shown by research conducted by (Alsajjan & Dennis 2010) which examined the interest in using the banking system in Saudi Arabia. The results of the study indicate that the usefulness inherent in a system will be able to increase user interest in using the system. researchers want to re-examine the influence of perceived usefulness on individual interest in different domains. For that, the following hypothesis can be formulated :

H2 Perceived usefulness influences individual interest in using EGS.

The influence of perceived ease of use on individual attitudes towards using EGS

Perceived ease of use is defined as an individual's belief that using a particular system is easy and does not require much effort (Davis 1989) . In this study, perceived ease of use is defined as an individual's belief that using EGS is very easy and does not require extra training to master it. Thus, if each user feels that the EGS implemented is easy, then their attitude towards using EGS will be a positive attitude.

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The results of several previous studies indicate that the perception of ease is a determinant of attitudes in using the system (Davis 1989) ; (Agag & El-Masry 2016) ; (Ayeh et al. 2013) and (Lee, 2009) . (Lee, 2009) studied the adoption of online trading applications in Taiwan . The results of the study showed that individuals' perceptions of ease in using online trading applications determined their attitudes. Researchers want to try to re-test the influence of perceived ease of use on the attitudes of EGS users. For this reason, the following hypothesis can be formulated :

H3 Perceived usefulness influences individual interest in using EGS.

The Influence of Attitude on Individual Interest in Using EGS

Attitude is defined as an individual's evaluation of what he/she feels to perform a behavior (Ajzen, 1991) . In the use of information systems, attitude can also be defined as the individual's likes or dislikes of the system used (Mohammadi 2015) ; (Davis 1989) . This can be interpreted that a person's attitude can be seen from the individual's reluctance to use the system applied in his/her workplace.

Several research results show that individual interest in using the system is determined by their attitude towards the system (Lee 2009) ; (Ayeh et al. 2013) ; (Amaro & Duarte 2015) and (Adesina & Ayo 2010) . (Ayeh et al. 2013) who conducted research on the use of digital systems in individual travel planning showed that individuals would be interested in using a travel planning system when they felt that they liked the system. researchers tried to re-examine the influence of attitudes with interest in different cultural and environmental conditions. For that, the following hypothesis can be formulated :

H4 Attitude influences individual interest in using EGS

RESULTS AND DISCUSSION

Validity and Reliability Test

Instruments can be used in a study when they meet the requirements as data collectors. An instrument can be said to be a data collector if it meets the validity and reliability test requirements. Validity testing aims to determine whether the research results can be used by the general public. While reliability testing aims to see the level of consistency and stability of the instrument in measuring a construct (Jogiyanto and Abdillah, 2015 ; 71).

The instruments in the study will be tested using construct validity consisting of convergent validity and discriminant validity. Convergent validity is closely related to the principle that the measurement of a construct must be highly correlated. The convergent validity test can be met when the loading factor value is more than 0.7 and the *Average Variance Extracted (* AVE) value more than 0.5. While discriminant validity is closely related to the principle that different construct measurements should not be highly correlated. The discriminant validity test can be met when the value of the AVE root is higher than the correlation of the latent variables and *the cross loading value* is more than 0.7 . (shown in table 1)

Items	Statement	PU	PEOU	ATD	INT	p-value
PU1	Useful	**0.817**	-0.002	-0.129	-0.035	<0.001
PU2	Beneficial	**0.847**	-0.107	0.022	-0.088	<0.001

PU3	Profitable	**0.791**	0.115	0.172	0.012	<0.001
PU4	Overall profitable	**0.847**	0.002	-0.059	0.110	<0.001
PEOU1	Easy	0.095	**0.924**	0.040	-0.192	<0.001
PEOU2	Very easy	-0.092	**0.914**	0.042	-0.059	<0.001
PEOU3	Minimal effort	-0.056	**0.844**	0.008	0.283	<0.001
PEOU4	Overall easy	0.047	**0.935**	-0.088	-0.009	<0.001
ATD1	Good idea	0.028	0.044	**0.895**	-0.058	<0.001
ATD2	A wise idea	-0.004	-0.051	**0.861**	0.086	<0.001
ATD3	Like	-0.027	0.005	**0.801**	-0.027	<0.001
INT1	Intend to use	0.004	0.033	0.243	**0.831**	<0.001
INT2	Increase usage	0.077	0.055	0.005	**0.772**	<0.001
INT3	Searching for information	-0.130	0.075	-0.048	**0.803**	<0.001
INT4	Continue using	0.053	-0.165	-0.213	**0.788**	<0.001

Table 1. *Cross Loading Values* (PU = Perceived usefulness; PEOU = Perceived ease of use; ATD = Attitude and INT = Interest)

Reliability test is intended to assess the consistency of the measuring instrument used in measuring a concept, it can also be used to measure the level of consistency of respondents' answers in filling out the research instrument. Reliability test can be met when the *cronbach alpha value* is greater than 0.6 and the *composite reliability value* is more than 0.7. (shown in table 2)

Construction	**Composite Reliability**	**Cronbach Alpha**	**AVE**	**PU**	**PEOU**	**ATD**	**INT**
PU	0.895	0.844	0.682	(0.826)			
PEOU	0.948	0.926	0.819	0.566	(0.905)		
ATD	0.889	0.812	0.728	0.529	0.403	(0.853)	
INT	0.876	0.811	0.638	0.640	0.633	0.517	(0.799)

Table 2. *Composite Reliability and Cronbach Alpha Values* (PU = Perceived usefulness; PEOU = Perceived ease of use; ATD = Attitude and INT = Interest)

The results of hypothesis testing are shown in Figure 1. From Figure 1, it can be seen that the R2 ^{of} the interest construct is 0.50 % . This means that the interest construct in this study can be explained by the constructs of perceived ease of use, perceived usefulness, perceived risk and attitude by 50%, while the rest is explained by other factors outside the model. The results of hypothesis testing using warpPLS software can be seen from the *p value* and *path coefficient.*

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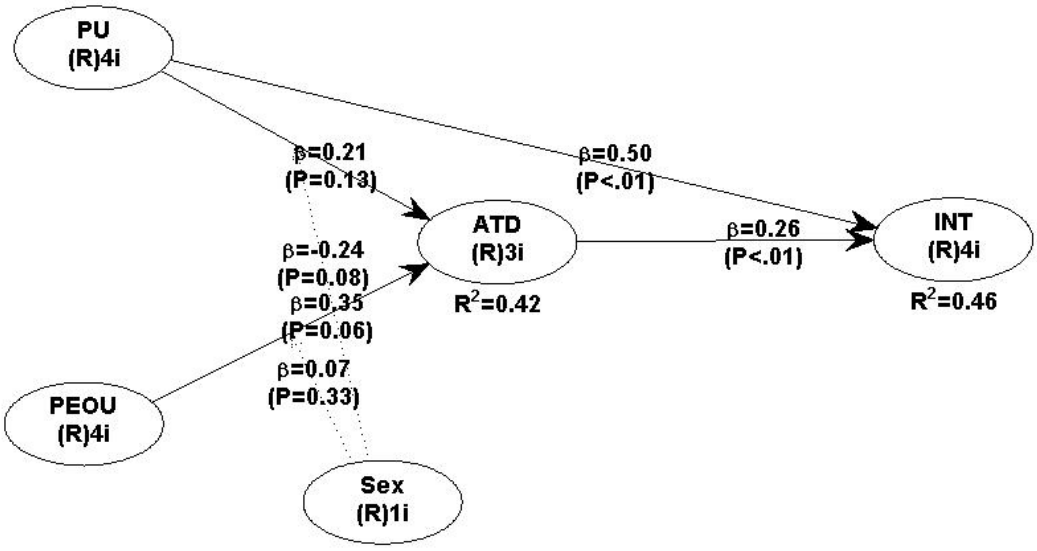

Figure 1: Test Result Output

DISCUSSION OF HYPOTHESIS TESTING RESULTS

The Influence of Perceived Usefulness on Individual Attitudes in Using EGS

The results of the analysis show that there is an influence between the perception of usefulness on the individual's attitude in using EGS, so that the first hypothesis in this study is accepted. This shows that when individuals are introduced to or use a new system (EGS) and they feel that the new system is very useful and helpful for their work, then automatically they will have a positive attitude towards the system.

The results of this study support the research conducted by (Davis, 1989) ; (Agag & El-Masry 2016) ; (Alsajjan & Dennis 2010) ; (Jan & Contreras 2011) and (Ayeh et al. 2013) The study found that the perception of usefulness is one of the key determinants of individual attitudes toward using a particular system, which aligns with broader trends brought about by the industrial revolution and the subsequent shift toward digitalization. In the modern era, organizations—whether they are private or public—are increasingly required to implement digital technologies, often as a matter of necessity rather than choice. As part of this digital transformation, agencies recognize that adopting E-Government Systems (EGS) helps them meet the growing demands of a digitally-driven society. This is especially important as society becomes more interconnected and expects faster, more efficient services. As a result, many agencies view the adoption of EGS as a critical step toward modernizing their operations and keeping up with technological advancements. Consequently, the implementation of EGS has generally been met with a positive response from users, as they acknowledge the system's value in fulfilling the requirements of the digital age.

It can be concluded that when individuals or organizations perceive the inherent benefits of the system they are using, they are more likely to adopt and continue using it, even if the system itself presents some initial challenges. In the case of EGS, many users may face a learning curve or find the system somewhat difficult to navigate at first,

especially if they are not yet accustomed to digital tools. However, despite these initial hurdles, individuals are motivated by the long-term benefits that come with using the system. For example, they recognize that EGS can help them complete tasks more quickly, organize their work more efficiently, and access information with greater ease. These benefits outweigh the challenges, fostering a positive attitude toward the system.

Therefore, the perception of usefulness plays a crucial role in shaping user attitudes. Even in the face of technical difficulties, users are likely to embrace EGS if they see that it makes their work easier and more productive. This perception of usefulness, combined with the realization that digitalization is an essential part of modern governance, helps cultivate a strong sense of interest and a more positive attitude toward the system. As a result, the transition to digital systems like EGS is not only a matter of compliance but also one of personal and professional development, where users feel they are gaining more than they are losing. This, in turn, contributes to the overall success and acceptance of EGS in public organizations.

The Influence of Perceived Usefulness on Individual Interest in Using EGS

The results of the analysis show that there is a significant influence between the perception of usefulness and individual interest in using EGS. This means that the first hypothesis of this study is accepted. So when individuals feel that using EGS will be able to improve their performance and help users in completing work, they become interested (want) to use EGS because they feel that EGS can help them.

The results of this study support the research conducted by (Agag & El-Masry 2016) ; (Wang & Sun 2016) and (Jan & Contreras 2011) who found that when the system used provides benefits (the benefits can be felt by the user) then their interest in using the system is better. This is certainly also relevant to the use of EGS, when individuals use EGS, their work can be completed quickly, easily and with few errors. So the implementation of EGS makes its users perform better.

If we draw a conclusion from the second hypothesis, it becomes clear that individuals, or E-Government System (EGS) users, are more likely to be interested in or have the intention to continue using EGS when they perceive clear benefits from its use. The notion of benefit is crucial here—users need to see that the system adds value to their daily tasks or makes their work more efficient. The findings suggest that when individuals recognize the advantages of using EGS, such as time savings, improved accuracy, and greater convenience, they are more inclined to develop a positive attitude and engage with the system regularly.

Additionally, the mandatory nature of EGS implementation by local governments plays a significant role in influencing user interest. Even individuals who may have initially been indifferent or skeptical about using EGS are likely to become more engaged with the system due to the obligation to comply with government regulations. In other words, the requirement to use EGS may act as a catalyst, prompting users to explore the system and, over time, discover its utility and advantages, thereby fostering a sense of interest and willingness to continue using it.

Given this, it is crucial for the government, as the policymaker, to ensure that the EGS implemented provides tangible benefits that resonate with the users. For example, the

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system should be designed in such a way that it facilitates faster processing, greater accuracy, and minimal risk—whether that be in terms of financial management, data security, or user error. When users can clearly see how the system enhances their work and reduces inefficiencies, they are more likely to accept and engage with it, despite its mandatory nature. In essence, the government must focus on creating EGS that not only meets regulatory requirements but also delivers value, making the system an indispensable tool for users. By doing so, the government can foster a more positive reception and ensure the successful adoption of EGS within public sector organizations, leading to improved service delivery and greater satisfaction among users.

The Influence of Perceived Convenience on Individual Attitudes in Using EGS

The results of the analysis show that the perception of ease does not affect individual attitudes in using EGS, so the research hypothesis is rejected. This indicates that the perception of ease is not a determinant of individuals in using or not using EGS. So individuals feel that the EGS implemented is not easy, so they have to relearn when they are going to use EGS. Because EGS is not easy, so their attitude towards the implementation of EGS is not very good.

The results of this study are in contrast to the results of studies conducted by (Davis 1989) ; (Agag & El-Masry 2016) ; (Ayeh et al. 2013) and (Lee, 2009) . This study shows that perceived ease of use does not affect individual attitudes in using EGS, this is because perceived ease is a threshold variable (Heijden et al. 2003) . This means that once a certain level of evaluation is reached, perceived ease of use no longer contributes to attitudes. Therefore, perceived ease of use influences attitudes only at low evaluation levels (when respondents rate themselves as weak or incompetent in using EGS).

Logically, it would be expected that when a system is easy to use and user-friendly, individuals would develop a more positive attitude toward it. The simplicity of operation and the convenience it offers should, in theory, enhance users' satisfaction and encourage their continued use of the system. However, the results of this study present an intriguing contradiction to this common assumption. The analysis revealed that the variable related to the perception of ease—specifically how easy the system is to use—did not have a significant impact on the attitudes of the users. This finding challenges the conventional belief that ease of use directly translates to a more favorable user attitude.

Interestingly, the study suggests that the relationship between perceived ease of use and user attitudes may not be as straightforward as expected. In this particular context, the key takeaway is that the system does not necessarily need to be overly simple or easy to operate for users to develop a positive attitude toward it. Rather, it seems that the perception of ease of use primarily affects those individuals who struggle with technology or are not particularly tech-savvy. For these users, the complexity or difficulty of a system can lead to frustration and a negative attitude toward its use. On the other hand, for individuals who are already comfortable with technology or who are more familiar with digital tools, the ease of use may not be as critical in shaping their attitudes.

This nuanced finding highlights the importance of considering user diversity in the design and implementation of systems, especially in public sector environments where the user base is broad and varied. It suggests that, rather than focusing solely on creating an overly simplified system, efforts should also be made to provide adequate training and

support for those who may find technology challenging. By addressing the needs of users with different levels of technological competence, organizations can foster a more positive and inclusive attitude toward the system, ultimately improving its acceptance and effectiveness. (Heijden et al. 2003) .

The Influence of Individual Attitudes on Individual Interest in Using EGS

The results of the study showed that individual attitudes in using EGS did not influence individual interest in using EGS, so the fourth hypothesis in this study was rejected. This means that individuals consider that the implementation of EGS is not in accordance with their attitudes so that their desire to use EGS is low. In addition, because previously in the services and government in Banyuwangi everything was done manually, when the implementation of EGS they felt that EGS was out of their usual habits so far, so they did not want to use EGS.

This study produces different results from previous studies on the influence of attitudes on individual interest in using EGS (Lee 2009 ; Ayeh et al. 2013 ; Amaro & Duarte 2015 ; Adesina & Ayo 2010) . (Ayeh et al. 2013) A study on the use of digital systems in individual travel planning demonstrated that individuals are more likely to be interested in using a system when they have a positive attitude toward it. When people feel that they like or are comfortable with a particular digital system, their interest in utilizing it increases significantly. This is a common pattern observed in various contexts, where user satisfaction and ease of use directly influence adoption rates. However, in the case of the E-Government System (EGS), this study presents a different scenario. Unlike in the travel planning system study, where individual attitudes were strong predictors of interest and usage, this research found that individual attitudes alone were not enough to predict interest in using EGS.

The primary reason for this discrepancy is that many individuals in this study, particularly those working in government agencies, are still transitioning from manual systems to digital ones. As a result, they have not yet developed the comfort and familiarity required to fully embrace technology, especially in complex systems like EGS. For these individuals, the shift to digital tools can be a significant challenge, particularly if they have spent years using manual processes that feel more intuitive or natural to them. This lack of familiarity with technology and the absence of a solid foundation in digital tools results in a lower level of interest in using EGS, as users struggle to see the immediate benefits and may even feel overwhelmed by the complexity of the new system.

Moreover, the transition from a manual to a digital system is not just a technical shift but also a psychological one. People need time to adjust, overcome resistance to change, and recognize the value of the new system. For many, the manual way of doing things is deeply ingrained in their daily routines, and the shift to EGS may feel forced or unnecessary, which can dampen their initial interest. Therefore, while individual attitudes towards technology are undoubtedly important, they may not be the most decisive factor when users are still grappling with adapting to a completely new way of working.

This highlights the need for proper training, support, and gradual integration of EGS into government agencies. To foster greater interest and engagement, the implementation of EGS must be accompanied by initiatives that help users build their

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digital literacy, address their concerns, and demonstrate the tangible benefits of the system. Over time, as users become more comfortable with the system and begin to see its advantages, their interest in using EGS is likely to grow, leading to greater acceptance and a more positive attitude toward digitalization in public services..

In addition, this study also found that gender does not affect the relationship between perceived ease and perceived usefulness on individual attitudes in using EGS. This is certainly contrary to research conducted by (Wang & Sun 2016) The idea that gender can influence a person's acceptance of using a system is a compelling aspect of technological adoption. Research has shown that gender differences can affect how individuals interact with and embrace new technologies. However, the situation becomes more complex when considering a context where individuals have been accustomed to using manual systems for a long period. Over time, these manual systems become ingrained in daily routines and work habits, creating a strong sense of familiarity and comfort. This deep-rooted reliance on traditional methods makes the transition to a new system—especially one that is enforced by external authorities—challenging for anyone, regardless of gender.

When a new system is introduced, especially one as significant as an E-Government System (EGS), both male and female users who have spent years relying on manual processes may experience similar resistance. This resistance is not necessarily rooted in gender differences but rather in the discomfort and disruption that come with change. Whether an individual is male or female, the fundamental challenge lies in overcoming the established habits and routines that have been shaped by years of using manual systems. The imposition of a new system, particularly if it is mandatory, can provoke feelings of reluctance and frustration from all users, as they navigate the learning curve and adapt to unfamiliar processes.

This situation demonstrates that, while gender can play a role in shaping an individual's approach to technology, other factors—such as familiarity, experience, and comfort with the current system—are more significant in determining how a person will react to new technology. The resistance to change is often shared by both men and women, as they face the common challenge of adapting to a system that requires different skills and understanding. As such, the rejection or hesitation to use the new system is more related to the difficulty of transitioning from an established way of working to a completely new digital approach, rather than being inherently influenced by gender.

To address this, it is important for policymakers and system implementers to recognize that the resistance to adopting EGS is a universal issue. Regardless of gender, users need adequate support, training, and incentives to help them adjust to the new system. By offering comprehensive training programs, user-friendly interfaces, and gradual transitions, the government can minimize resistance and help all users, both male and female, feel more comfortable and confident in using the new system. This approach will ensure that the implementation of EGS is successful and inclusive, with the focus on overcoming habitual resistance rather than emphasizing gender-based differences..

CONCLUSION

The findings of this study suggest that the interest and continued use of E-Government Systems (EGS) are largely influenced by the users' attitudes and their

perceptions of the system's usefulness. When users perceive that EGS offers tangible benefits—such as improving work efficiency, enhancing accuracy, or simplifying tasks—they are more likely to develop a stronger interest in continuing to use the system. This sense of benefit directly impacts their level of engagement and their overall attitude towards the system. Furthermore, the study emphasizes the importance of users' emotional connection to the system. When individuals experience pleasure or satisfaction from using EGS, their willingness to adopt and maintain its use is significantly heightened. Positive emotional experiences associated with the system contribute to fostering a supportive user attitude, which in turn strengthens their commitment to using the system on a regular basis.

Interestingly, the study also reveals that the perception of ease of use does not appear to be a significant determinant of users' attitudes towards EGS. While the ease of use is often considered a critical factor in technology adoption, this finding suggests that other factors—such as the perceived benefits and the emotional satisfaction users derive from the system—may play a more crucial role. This could be particularly relevant in contexts where the technology is not immediately easy to use, but its perceived value outweighs its complexity. For users who recognize the long-term benefits, they may be more motivated to persevere through initial challenges in the system's operation.

Moreover, the study found that gender does not serve as a significant differentiator when it comes to technology acceptance. This is an interesting finding, as many previous studies have suggested that gender can influence technology adoption, with men often being more willing to engage with new technologies. However, in this study, both male and female users exhibited similar levels of acceptance and engagement with EGS, indicating that, in this particular context, gender may not be a defining factor in shaping user attitudes toward the system.

One limitation of the study is that it did not consider the educational level of the users when predicting their acceptance of the system. Educational background can often have a significant impact on an individual's ability to understand, adapt to, and effectively use new technologies. As a result, future research should include education level as a moderator in analyzing the relationship between user characteristics and technology acceptance. By considering factors such as educational attainment, researchers could gain deeper insights into how various user demographics might influence the overall acceptance of EGS and identify specific areas where additional support or training may be needed to improve adoption rates across different user groups. This could help in designing more tailored approaches to ensure that the implementation of digital systems is inclusive and effective for all individuals, regardless of their educational background.

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