

DOI: <https://doi.org/10.38035/dijefa.v7i3><https://creativecommons.org/licenses/by/4.0/>

Determinants of iGeneration Reporter Satisfaction in the State Officials' Wealth Report System with Perceived Usefulness as a Mediating Variable

Pangeran Tungkir Silalahi^{1*}, Henny Medyawati²

¹Universitas Gunadarma, Depok, Indonesia, pangerantsilalahi@gmail.com

²Universitas Gunadarma, Depok, Indonesia, henmedya@staff.gunadarma.ac.id

*Corresponding Author: pangerantsilalahi@gmail.com¹

Abstract: This study examines the determinants of iGeneration reporter satisfaction in the State Officials' Wealth Report System, with perceived usefulness positioned as a mediating variable. The determinants analyzed include digital service quality with a Customer Relationship Management orientation, which is formed by system quality, information quality, and service quality. The study responds to the need to evaluate mandatory public digital reporting systems not only by technical availability but also by user-perceived quality, usefulness, and satisfaction. A quantitative explanatory design was employed using questionnaire data from 300 iGeneration respondents who had used the State Officials' Wealth Report System, electronically implemented through e-LHKPN. Digital service quality was modeled as a reflective-formative higher-order construct formed by system quality, information quality, and service quality. Data were analyzed using Partial Least Squares Structural Equation Modeling with a disjoint two-stage approach. The results show that digital service quality has a positive and significant effect on perceived usefulness and reporter satisfaction. Perceived usefulness also positively affects reporter satisfaction and significantly mediates the relationship between digital service quality and reporter satisfaction in a complementary pattern. The findings indicate that improving e-LHKPN satisfaction requires the integration of reliable system performance, accurate information, responsive service support, and clear user-perceived benefits.

Keywords: Digital Service Quality, iGeneration, Perceived Usefulness, Reporter Satisfaction, State Officials' Wealth Report System.

INTRODUCTION

Digital transformation in the public sector has changed the way government institutions deliver services and interact with citizens or regulated users. In Indonesia, the State Officials' Wealth Report System, electronically implemented through e-LHKPN, is not only an administrative reporting platform but also a public accountability instrument linked to transparency, compliance, and institutional trust. The obligation to report wealth is grounded in Indonesian anti-corruption regulation, while the reporting process has been operationalized

through an electronic platform managed by the Corruption Eradication Commission. This context makes e-LHKPN a strategic public digital service because it supports a mandatory reporting obligation involving sensitive personal and institutional information.

The mandatory nature of e-LHKPN does not eliminate the relevance of user satisfaction. Users may still experience dissatisfaction when a system is difficult to access, information is unclear, or support services are not responsive. The information systems success perspective emphasizes that system quality, information quality, and service quality are central determinants of user satisfaction and perceived benefits (DeLone & McLean, 2003; Petter et al., 2013). In a public digital service, these quality dimensions are especially important because the user cannot simply substitute the service with another platform.

This study focuses on iGeneration reporters, operationally defined as users born between 1997 and 2005. This cohort grew up in a digital environment and tends to expect fast, clear, consistent, and practical digital experiences. Such expectations are relevant for evaluating e-LHKPN because the system requires users to complete structured reporting tasks and interact with information, forms, and support services. If a digital reporting system does not provide tangible benefits, user satisfaction may remain limited even when compliance is legally required.

Digital service quality in this study is conceptualized as a higher-order construct formed by system quality, information quality, and service quality. The Customer Relationship Management approach is positioned as a conceptual orientation that enriches service quality through responsiveness, user support, problem solving, and attention to user needs. This position is suitable for a public service setting because CRM is not treated as a commercial customer-retention tool, but as a service-management orientation that strengthens the interaction between the institution and reporters (Payne & Frow, 2005; Buttle & Maklan, 2019).

Perceived usefulness is used as a mediating variable because satisfaction is not formed solely by technical quality. Users also evaluate whether the system helps them complete reporting tasks more quickly, easily, efficiently, and effectively. The Technology Acceptance Model defines perceived usefulness as the belief that using a system improves task performance (Davis, 1989; Venkatesh & Davis, 2000). In post-adoption settings, perceived usefulness becomes an evaluative mechanism that connects experienced system quality with satisfaction (Bhattacharjee, 2001).

The research problem is therefore formulated around four relationships: the effect of digital service quality on perceived usefulness, the effect of digital service quality on reporter satisfaction, the effect of perceived usefulness on reporter satisfaction, and the mediating role of perceived usefulness in the relationship between digital service quality and reporter satisfaction. The contribution of this study lies in integrating the Information Systems Success Model, Technology Acceptance Model, and CRM orientation in a mandatory public digital reporting context, while modeling digital service quality as a reflective-formative higher-order construct.

METHOD

Research Object and Subject

The research object consisted of three latent variables: digital service quality with a CRM approach, perceived usefulness, and iGeneration reporter satisfaction. Digital service quality was positioned as the independent variable, perceived usefulness as the mediating variable, and reporter satisfaction as the dependent variable. The research subject was iGeneration reporters who had used the e-LHKPN system. In this study, iGeneration was operationally defined as users born between 1997 and 2005, because this range represents early-adult users who are relevant to digital public service evaluation and mandatory reporting activities.

Research Location and Period

The study was conducted within the institutional context of the Corruption Eradication Commission of the Republic of Indonesia, which manages the e-LHKPN system. The fieldwork was carried out from March to April 2026. This setting was selected because the respondents had direct experience with e-LHKPN, allowing the study to evaluate the system based on actual user interaction. Because the sample was drawn from an institutional context, the generalization of findings to other government institutions should be made carefully.

Research Method

This research used a quantitative explanatory design to test causal relationships among latent variables. The quantitative approach was appropriate because the study measured respondents' perceptions using numerical indicators and tested the proposed hypotheses through inferential statistical analysis. The model was analyzed using Partial Least Squares Structural Equation Modeling because it supports mediation testing, higher-order construct modeling, and analysis of complex relationships among latent variables (Hair et al., 2022; Sarstedt et al., 2019).

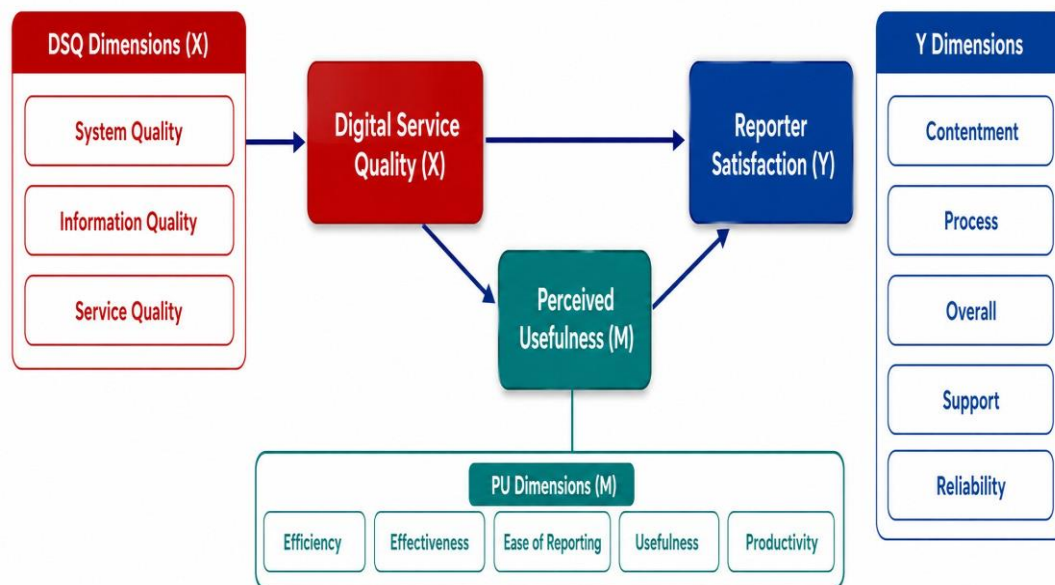
Population and Sample

The accessible population consisted of iGeneration users of the e-LHKPN system who met the research criteria. The sampling technique was non-probability purposive sampling. Respondents were included when they had used the e-LHKPN system, were born between 1997 and 2005, had used the system at least once, and agreed to participate in the survey. The final dataset consisted of 300 valid responses. This number exceeded the minimum sample requirement based on the indicator-based rule of thumb and statistical power considerations for SEM-PLS analysis.

Operational Definition of Variables

The questionnaire used a five-point Likert scale ranging from strongly disagree to strongly agree. Digital service quality was measured through three dimensions: system quality, information quality, and service quality. System quality referred to ease of use, access, response speed, stability, and feature functionality. Information quality referred to accuracy, clarity, relevance, completeness, and timeliness of system information. Service quality referred to the availability of user support, responsiveness, personal assistance, problem-solving support, and attention to user needs. Perceived usefulness captured the extent to which e-LHKPN accelerates, facilitates, and improves reporting effectiveness and efficiency. Reporter satisfaction captured overall satisfaction, expectation fulfilment, support satisfaction, system performance satisfaction, and overall experience.

Figure 1. Conceptual Framework



Source: Adapted from DeLone and McLean (2003), Davis (1989), and Zhao et al. (2010).

Table 1. Research Constructs and Measurement Focus

Construct	Dimension / Indicator Focus	Measurement Source
Digital Service Quality	System quality, information quality, and service quality as formative dimensions of a higher-order construct	DeLone & McLean (2003); Petter et al. (2013); Buttle & Maklan (2019)
Perceived Usefulness	Faster reporting, effectiveness, ease of reporting, efficiency, and overall usefulness	Davis (1989); Venkatesh & Davis (2000)
Reporter Satisfaction	Satisfaction with system use, expectation fulfilment, support service, system performance, and overall experience	DeLone & McLean (2003); Bhattacharjee (2001)

Source: Research instrument processed by the author (2026).

Data Analysis Technique

Data were analyzed using SmartPLS 4 through a disjoint two-stage approach. In Stage 01, the first-order constructs were evaluated as reflective constructs using outer loading, Average Variance Extracted, Cronbach alpha, composite reliability, Heterotrait-Monotrait Ratio, and Fornell-Larcker criterion. In Stage 02, the latent variable scores of system quality, information quality, and service quality were used to form digital service quality as a reflective-formative higher-order construct. The formative evaluation used outer VIF, outer weight, and outer loading. The structural model was assessed using R-square, f-square, inner VIF, SRMR, Q-square predict, and bootstrapping with 5,000 subsamples for direct, indirect, and total effects.

RESULTS AND DISCUSSION

Profile and Characteristics of the Research Sample

All 300 collected questionnaires were usable for analysis. There were no incomplete questionnaires, so the final dataset consisted of 300 respondents. The sample profile indicates that the study was consistent with the inclusion criteria: all respondents were born between 1997 and 2005, all had used e-LHKPN, and all reported annual use. This confirms that the responses were based on direct and recurring experience with the system rather than on hypothetical evaluation.

Table 2. Respondent Characteristics

Characteristic	Category	Frequency	Percentage
Gender	Male	180	60.00%
	Female	120	40.00%
Birth cohort	1997-2005	300	100.00%
e-LHKPN use	Has used e-LHKPN	300	100.00%
Length of use	< 1 year	78	26.00%
	1-3 years	179	59.67%
	> 3 years	43	14.33%
Reporting frequency	Every year	300	100.00%

Source: Research data processed by the author (2026).

Descriptive Statistics of Research Variables

The descriptive results show that respondents generally assessed digital service quality, perceived usefulness, and reporter satisfaction positively. System quality items were mostly in the high to very high category, while information quality, perceived usefulness, and reporter satisfaction were predominantly in the very high category. Service quality showed a slightly more varied pattern, especially in items related to the availability of assistance, personal support, and attention to user needs. This indicates that technical and informational aspects of e-LHKPN were evaluated positively, while the relational and support-service aspects still provide practical room for improvement.

The descriptive pattern is theoretically meaningful because a mandatory digital system is not assessed only by whether users comply with reporting obligations. Users also evaluate whether the system is accessible, reliable, informative, and supported by responsive assistance. The strong descriptive results for perceived usefulness indicate that users generally believe e-LHKPN helps them complete reporting tasks more efficiently and effectively. This provides an empirical foundation for examining the mediating role of perceived usefulness in the structural model.

Measurement Model Evaluation (Outer Model)

The measurement model evaluation was conducted in two stages. In Stage 01, all first-order constructs were assessed reflectively. The results satisfied the recommended criteria for convergent validity, reliability, and discriminant validity. All outer loadings exceeded 0.70, all Average Variance Extracted values were above 0.50, and Cronbach alpha and composite reliability values were above 0.70. The HTMT and Fornell-Larcker results also indicated that the constructs were empirically distinct.

Table 3. Reflective Measurement Model Evaluation

Construct	Outer Loading Range	Cronbach Alpha	Composite Reliability	AVE	Interpretation
System Quality	0.835-0.902	0.923	0.942	0.766	Reliable and valid
Information Quality	0.850-0.893	0.923	0.942	0.765	Reliable and valid
Service Quality	0.861-0.928	0.938	0.953	0.802	Reliable and valid
Perceived Usefulness	0.862-0.916	0.930	0.947	0.781	Reliable and valid
Reporter Satisfaction	0.852-0.907	0.925	0.943	0.768	Reliable and valid

Source: SmartPLS output processed by the author (2026).

In Stage 02, digital service quality was evaluated as a reflective-formative higher-order construct formed by system quality, information quality, and service quality. The outer VIF values were below 5, indicating that the formative dimensions did not suffer from serious

multicollinearity. Service quality and system quality had significant outer weights, while information quality had a non-significant outer weight but a significant and adequate outer loading. Therefore, information quality was retained because it has strong theoretical justification in the Information Systems Success Model and still showed a strong absolute contribution to digital service quality.

Table 4. Higher-Order Construct Evaluation of Digital Service Quality

Digital Service Quality Dimension	Outer VIF	Outer Weight	t-statistic	p-value	Outer Loading	Interpretation
Information Quality → DSQ	2.154	0.139	1.382	0.167	0.793	Retained based on theory and significant loading
Service Quality → DSQ	2.324	0.529	5.394	0.000	0.929	Significant formative contribution
System Quality → DSQ	2.178	0.443	6.684	0.000	0.899	Significant formative contribution

Source: SmartPLS output processed by the author (2026).

Structural Model Evaluation (Inner Model) and Hypothesis Testing

The structural model demonstrated adequate explanatory and predictive ability. Digital service quality explained 53.6% of the variance in perceived usefulness. Digital service quality and perceived usefulness jointly explained 64.3% of the variance in reporter satisfaction. The f-square value for the effect of digital service quality on perceived usefulness was large, while the effects of digital service quality and perceived usefulness on reporter satisfaction were moderate. The SRMR value of 0.012 indicated good model fit, and the Q-square predict values for both endogenous constructs were positive and high.

Table 5. Structural Model Quality

Criterion	Perceived Usefulness	Reporter Satisfaction	Interpretation
R-square	0.536	0.643	Moderate explanatory power
Q-square predict	0.514	0.557	High predictive relevance
SRMR	0.012	0.012	Good model fit

Source: SmartPLS output processed by the author (2026).

Table 6. Hypothesis Testing and Mediation Results

Hypothesis	Relationship	Coefficient	t-statistic	p-value	95% CI	Decision
H1	Digital Service Quality → Perceived Usefulness	0.732	28.713	0.000	0.687; 0.787	Accepted
H2	Digital Service Quality → Reporter Satisfaction	0.470	6.125	0.000	0.330; 0.628	Accepted
H3	Perceived Usefulness → Reporter Satisfaction	0.391	4.755	0.000	0.217; 0.540	Accepted
H4	Digital Service Quality → Perceived Usefulness → Reporter Satisfaction	0.286	4.620	0.000	0.160; 0.404	Accepted, complementary mediation

Source: SmartPLS bootstrapping output processed by the author (2026). Note: DSQ = Digital Service Quality; PU = Perceived Usefulness; RS = Reporter Satisfaction.

The first hypothesis was supported. Digital service quality had a positive and significant effect on perceived usefulness. This means that when e-LHKPN is perceived as technically reliable, informative, and supported by responsive service, users are more likely to perceive the system as useful for completing reporting tasks. This finding is consistent with the Technology Acceptance Model, which emphasizes the role of perceived usefulness in

technology evaluation (Davis, 1989; Venkatesh & Davis, 2000).

The second hypothesis was also supported. Digital service quality positively affected reporter satisfaction. This confirms the Information Systems Success Model, which argues that system quality, information quality, and service quality are key antecedents of user satisfaction (DeLone & McLean, 2003; Petter et al., 2013). In the e-LHKPN context, satisfaction is shaped by the extent to which the system provides stable access, clear information, and adequate support during mandatory reporting.

The third hypothesis was supported because perceived usefulness had a positive and significant effect on reporter satisfaction. Users who perceive e-LHKPN as helpful for accelerating, simplifying, and improving the reporting process tend to report higher satisfaction. This confirms that reporter satisfaction is not merely an emotional reaction to system appearance or support, but also a cognitive evaluation of whether the system produces task-related benefits.

The fourth hypothesis was supported. Perceived usefulness significantly mediated the relationship between digital service quality and reporter satisfaction. Because the direct effect and indirect effect were both significant and moved in the same direction, the mediation pattern can be interpreted as complementary mediation (Zhao et al., 2010). This means that perceived usefulness strengthens, but does not replace, the direct effect of digital service quality on reporter satisfaction. The result demonstrates that improving the quality of e-LHKPN should be accompanied by ensuring that users clearly experience the practical benefits of the system. The higher-order construct results provide an additional managerial insight. Service quality and system quality were the strongest formative contributors to digital service quality. Thus, the improvement agenda for e-LHKPN should prioritize responsive help channels, user-oriented support, system stability, access reliability, and feature functionality. Information quality remains important because it is theoretically central and empirically loaded strongly on digital service quality, but it contributed less uniquely when all dimensions were analyzed simultaneously.

CONCLUSION

This study concludes that digital service quality with a CRM orientation has a positive and significant effect on perceived usefulness and reporter satisfaction in the e-LHKPN system. Perceived usefulness also has a positive and significant effect on reporter satisfaction. In addition, perceived usefulness complementarily mediates the relationship between digital service quality and reporter satisfaction. These findings indicate that improving reporter satisfaction in a mandatory public reporting system requires more than technical availability. The system must also provide reliable performance, clear information, responsive support, and practical benefits that users can directly experience during the reporting process.

The study contributes conceptually by integrating the Information Systems Success Model, the Technology Acceptance Model, and a CRM-oriented public service perspective. Methodologically, it demonstrates the use of a reflective-formative higher-order construct and a disjoint two-stage SEM-PLS approach in evaluating digital service quality. Practically, the results suggest that the management of e-LHKPN should prioritize service responsiveness, user assistance, system stability, and the communication of tangible benefits to improve user satisfaction. Future research may extend the model by including trust in government, perceived ease of use, continuance intention, or multi-group analysis across different generational cohorts and institutions.

REFERENCES

- Bhattacharjee, A. (2001). Understanding information systems continuance: An expectation-confirmation model. *MIS Quarterly*, 25(3), 351–370. <https://doi.org/10.2307/3250921>
- Buttle, F., & Maklan, S. (2019). *Customer relationship management: Concepts and technologies* (4th ed.). Routledge. <https://doi.org/10.4324/9781351016551>
- Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 13(3), 319–340. <https://doi.org/10.2307/249008>
- DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean model of information systems success: A ten-year update. *Journal of Management Information Systems*, 19(4), 9–30. <https://doi.org/10.1080/07421222.2003.11045748>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2022). *A primer on partial least squares structural equation modeling (PLS-SEM)* (3rd ed.). SAGE Publications.
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, 43, 115–135. <https://doi.org/10.1007/s11747-014-0403-8>
- Ibrahim, M., Emmanuel, C., Yeboah, D., & Kumah, A. (2025). The influence of digital technologies on quality service delivery in the public sector: The mediating role of service expectation. *Future Business Journal*, 11, 44. <https://doi.org/10.1186/s43093-025-00579-7>
- Ilieva, G., Yankova, T., Ruseva, M., Dzhabarova, Y., Zhekova, V., Klisarova-Belcheva, S., Mollova, T., & Dimitrov, A. (2024). Factors influencing user perception and adoption of e-government services. *Administrative Sciences*, 14(3), 54. <https://doi.org/10.3390/admsci14030054>
- Komisi Pemberantasan Korupsi. (2024). *Peraturan Komisi Pemberantasan Korupsi Republik Indonesia Nomor 3 Tahun 2024 tentang perubahan kedua atas Peraturan Komisi Pemberantasan Korupsi Nomor 07 Tahun 2016 tentang tata cara pendaftaran, pengumuman, dan pemeriksaan harta kekayaan penyelenggara negara*.
- Komisi Pemberantasan Korupsi. (2025). *Laporan tahunan KPK 2025*. <https://www.kpk.go.id/id/publikasi-data/laporan/laporan-tahunan>
- Komisi Pemberantasan Korupsi. (2026, March 25). *Jelang tenggat pelaporan, KPK serukan percepatan kewajiban LHKPN*. <https://www.kpk.go.id/id/ruang-informasi/berita/jelang-tenggat-pelaporan-kpk-serukan-percepatan-kewajiban-lhkpn>
- Li, Y., & Shang, H. (2020). Service quality, perceived value, and citizens' continuous-use intention regarding e-government: Empirical evidence from China. *Information & Management*, 57(3), 103197. <https://doi.org/10.1016/j.im.2019.103197>
- Luo, C., Hasan, N. A. M., & Ahmad, A. M. Z. B. (2024). Exploring satisfaction and trust as key drivers of e-government continuance intention: Evidence from China for sustainable digital governance. *Sustainability*, 16(24), 11124. <https://doi.org/10.3390/su162411124>
- Nookhao, S., & Kiattisin, S. (2023). Achieving a successful e-government: Determinants of behavioral intention from Thai citizens' perspective. *Heliyon*, 9(8), e18944. <https://doi.org/10.1016/j.heliyon.2023.e18944>
- Oliver, R. L. (1980). A cognitive model of the antecedents and consequences of satisfaction decisions. *Journal of Marketing Research*, 17(4), 460–469. <https://doi.org/10.1177/002224378001700405>
- Payne, A., & Frow, P. (2005). A strategic framework for customer relationship management. *Journal of Marketing*, 69(4), 167–176. <https://doi.org/10.1509/jmkg.2005.69.4.167>
- Petter, S., DeLone, W. H., & McLean, E. R. (2013). Information systems success: The quest for the independent variables. *Journal of Management Information Systems*, 29(4), 7–62. <https://doi.org/10.2753/MIS0742-1222290401>

- Pham, L., Limbu, Y. B., Le, M. T. T., & Nguyen, N. L. (2023). E-government service quality, perceived value, satisfaction, and loyalty: Evidence from a newly emerging country. *Journal of Public Policy*, 43(4), 812–833. <https://doi.org/10.1017/S0143814X23000296>
- Pramuditha, R., Muhafidin, D., Sumaryana, A., & Susanti, E. (2024). Exploring the impacts of e-government service quality on citizen satisfaction and trust: Evidence from population administration services. *Journal of Infrastructure, Policy and Development*, 8(10), 7517. <https://www.aasmr.org/liss/Vol.11/No.8/Vol.11.No.8.17.pdf>
- Prensky, M. (2001). Digital natives, digital immigrants. *On the Horizon*, 9(5), 1–6. <https://doi.org/10.1108/10748120110424816>
- Priporas, C.-V., Stylos, N., & Fotiadis, A. K. (2017). Generation Z consumers' expectations of interactions in smart retailing: A future agenda. *Computers in Human Behavior*, 77, 374–381. <https://doi.org/10.1016/j.chb.2017.01.058>
- Sarstedt, M., Hair, J. F., Cheah, J.-H., Becker, J.-M., & Ringle, C. M. (2019). How to specify, estimate, and validate higher-order constructs in PLS-SEM. *Australasian Marketing Journal*, 27(3), 197–211. <https://doi.org/10.1016/j.ausmj.2019.05.003>
- Seddon, P. B. (1997). A respecification and extension of the DeLone and McLean model of IS success. *Information Systems Research*, 8(3), 240–253. <https://doi.org/10.1287/isre.8.3.240>
- Siwi, T. P. U., & Nawawi, Z. (2023). Building citizen satisfaction towards e-government services: A conceptual framework. *Jurnal Manajemen Pelayanan Publik*, 6(2), 253–265. <https://jurnal.unpad.ac.id/jmpp/article/view/46471/0>
- Venkatesh, V., & Davis, F. D. (2000). A theoretical extension of the Technology Acceptance Model: Four longitudinal field studies. *Management Science*, 46(2), 186–204. <https://doi.org/10.1287/mnsc.46.2.186.11926>
- Venkatesh, V., Thong, J. Y. L., & Xu, X. (2012). Consumer acceptance and use of information technology: Extending the Unified Theory of Acceptance and Use of Technology. *MIS Quarterly*, 36(1), 157–178. <https://doi.org/10.2307/41410412>
- Zhao, X., Lynch, J. G., Jr., & Chen, Q. (2010). Reconsidering Baron and Kenny: Myths and truths about mediation analysis. *Journal of Consumer Research*, 37(2), 197–206. <https://doi.org/10.1086/651257>