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**FACTORS INFLUENCING USER SATISFACTION LEVEL  
TOWARDS ETP SYSTEM AMONG INLAND REVENUE  
BOARD (IRB) OFFICERS IN MALAYSIA**



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**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)  
UNIVERSITI UTARA MALAYSIA  
APRIL 2023**

FACTORS INFLUENCING USER SATISFACTION LEVEL TOWARDS  
ETP SYSTEM AMONG INLAND REVENUE BOARD (IRB)  
OFFICERS IN MALAYSIA



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**Kolej Perniagaan**  
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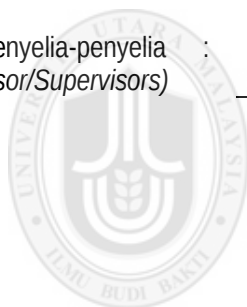
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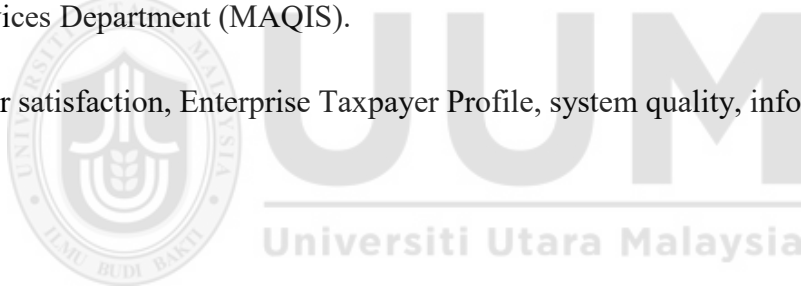
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## ABSTRACT

This study examines the factors influencing user satisfaction level with the use of the Enterprise Taxpayer Profile (ETP) system among officers in the Inland Revenue Board of Malaysia. The ETP system, based on the Data Warehouse (DW) method, was developed and implemented in 2008 to enhance the operating systems and boost the capacity of governmental institutions. To assess user satisfaction with the ETP system, four independent variables were adapted, namely System Quality (SQ), Information Quality (IQ), Service Quality (SVQ), and System Use (SU), using the updated DeLone and McLean Model of Information Systems Success. The study was conducted in IRBM's branches throughout Malaysia and involved 140 officers from the Audit Department. Multiple regression analysis was used to examine the relationship of the variables. The findings indicate that System Quality (SQ), Information Quality (IQ), and Service Quality (SVQ) have a significant positive relationship and contribute to IRBM officers' satisfaction with the adoption of the ETP system. The high level of user satisfaction achieved by IRBM through the ETP system serves as a benchmark for the organization and demonstrates that IRBM is on the right track in achieving its system development goals. Furthermore, users' proposals for IRBM include providing more recent data, such as online trading information, and increasing links with other government agencies such as the Malaysian Quarantine and Inspection Services Department (MAQIS).

**Keywords:** user satisfaction, Enterprise Taxpayer Profile, system quality, information quality, service quality



## ABSTRAK

Kajian ini membincangkan faktor-faktor yang mempengaruhi tahap kepuasan pengguna terhadap penggunaan sistem Enterprise Taxpayer Profile (ETP) dalam kalangan pegawai di Lembaga Hasil Dalam Negeri Malaysia. Sistem ETP telah dibangunkan dan dilaksanakan pada tahun 2008, dan berdasarkan kaedah Gudang Data (DW). DW adalah salah satu pendekatan yang boleh digunakan oleh organisasi awam untuk meningkatkan sistem pengendalian mereka dan meningkatkan kecekapan institusi kerajaan. Empat pembolehubah tidak bersandar iaitu Kualiti Sistem (SQ), Kualiti Maklumat (IQ), Kualiti Perkhidmatan (SVQ), dan Penggunaan (SU) ETP telah disesuaikan untuk menilai kepuasan pengguna terhadap ETP dengan menggunakan Model Kemas Kini Kejayaan Sistem Maklumat Delone dan McLean. Kajian ini dijalankan di cawangan LHDNM di seluruh Malaysia melibatkan 140 pegawai dari Jabatan Audit. Analisis regresi berganda digunakan untuk mengkaji hubungan pembolehubah. Dapatan kajian menunjukkan bahawa Kualiti Sistem (SQ), Kualiti Maklumat (IQ), Kualiti Perkhidmatan (SVQ) mempunyai hubungan positif yang signifikan dan menyumbang kepada kepuasan pegawai LHDNM terhadap penggunaan ETP. Tahap kepuasan pengguna yang tinggi yang dicapai oleh LHDNM melalui ETP berfungsi sebagai penanda aras bagi organisasi dan menunjukkan LHDNM berada di landasan yang tepat dan betul dalam mencapai matlamat pembangunan sistemnya. Di samping itu, cadangan pengguna untuk LHDNM adalah untuk menyediakan data yang lebih terkini seperti maklumat dagangan dalam talian dan memperbanyakkan capaian pautan dengan agensi kerajaan lain seperti Jabatan Perkhidmatan Kuarantin Dan Pemeriksaan Malaysia (MAQIS).

**Kata kunci:** kepuasan pengguna, Enterprise Taxpayer Profile, kualiti sistem, kualiti maklumat, kualiti perkhidmatan

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## LIST OF ABBREVIATIONS

|             |                                        |
|-------------|----------------------------------------|
| <b>ETP</b>  | Enterprise Taxpayer Profile            |
| <b>H1</b>   | Hypothesis 1                           |
| <b>H2</b>   | Hypothesis 2                           |
| <b>H3</b>   | Hypothesis 3                           |
| <b>H4</b>   | Hypothesis 4                           |
| <b>H5</b>   | Hypothesis 5                           |
| <b>H6</b>   | Hypothesis 6                           |
| <b>H7</b>   | Hypothesis 7                           |
| <b>IQ</b>   | Information Quality                    |
| <b>IRBM</b> | Inland Revenue Board of Malaysia       |
| <b>IS</b>   | Information System                     |
| <b>SPSS</b> | Statistical package for Social Science |
| <b>SQ</b>   | System Quality                         |
| <b>SVQ</b>  | Service Quality                        |
| <b>US</b>   | User Satisfaction                      |

# CHAPTER 1

## INTRODUCTION

### 1.1 Introduction

An overview of the research topic is provided in this chapter. It starts with the background of the research, followed by the problem statements. The remainder of this chapter then goes on to detail the research questions and objectives. After that, this chapter is going to explore the scope of the study as well as the importance of the research.

### 1.2 Background of the Research

Information systems (IS) are one of the main concerns for governments and public bodies in most emerging countries. The culture of data-driven decision-making within public bodies around the world is continuously cultivated and rapidly expanding to provide the best services. Big Data (BD) is a key subject in the current state of the global economy. The Malaysian government's approach to embracing 5G technology reflects its dedication to ensuring that digital technology becomes the most crucial pillar of its nation-building program. The Malaysian Government's dedication to BD is shown in one of its 11th Plan (2016-2020) initiatives to use data to enhance results and save costs in government operations (Hamzah et al., 2020).

Since 2014, the government has circulated open data, exchanged data across agencies, and used Big Data Analytics (BDA). The advancement of Information Technology (IT) has shifted the emphasis from technical efficiency to service and IS efficiency, improving the delivery and accessibility of government activities to the advantage of the public and technology users. In addition to IT qualities, Sausi (2021) reveal that developing trust in the system is vital for

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## APPENDIX A SURVEY FORM



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### QUESTIONNAIRE

#### **FACTORS INFLUENCING USER SATISFACTION LEVEL TOWARDS ENTERPRISE TAXPAYER PROFILE (ETP) SYSTEM AMONG INLAND REVENUE BOARD (IRB) OFFICERS IN MALAYSIA**

Dear participant,

This questionnaire is designed to study the factors influencing user satisfaction towards the Enterprise Taxpayer Profile (ETP) system among Inland Revenue Board (IRB) officers in Malaysia. Your participation is highly appreciated.

This study is conducted as a partial fulfilment for my Master of Science (International Accounting). The information you provide for the purpose of this study will be kept **STRICTLY CONFIDENTIAL** and intended for academic purposes only.

Your input is highly valued. Thank you very much for your time and cooperation.

Yours sincerely,

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Master of Science (International Accounting)  
Tunku Puteri Intan Safinaz School of Accountancy  
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019-2373288



## SOAL SELIDIK

### **FAKTOR-FAKTOR YANG MEMPENGARUHI TAHAP KEPUASAN PENGGUNA TERHADAP SISTEM ENTERPRISE TAXPAYER PROFILE (ETP) DALAM KALANGAN PEGAWAI LEMBAGA HASIL DALAM NEGERI (LHDN) DI MALAYSIA**

Peserta yang dihormati,

Soal selidik ini direka untuk mengkaji faktor yang mempengaruhi kepuasan pengguna terhadap sistem *Enterprise Taxpayer Profile* (ETP) dalam kalangan Pegawai Lembaga Hasil Dalam Negeri (LHDN) di Malaysia. Penyertaan anda amat dihargai.

Kajian ini dilakukan sebagai memenuhi sebahagian daripada keperluan Sarjana Sains (Perakaunan Antarabangsa). Maklumat yang anda berikan untuk tujuan kajian ini akan **DIRAHSIAKAN** dan untuk tujuan akademik sahaja.

Maklumbalas anda amatlah dihargai. Terima kasih atas kerjasama yang diberikan.

Yang ikhlas,

Intan Syakira binti Sulaiman  
Sarjana Sains (Perakaunan Antarabangsa)  
Pusat Pengajian Tunku Puteri Intan Safinaz  
Universiti Utara Malaysia  
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019-2373288

**SECTION A: DEMOGRAPHIC INFORMATION**  
**BAHAGIAN A: MAKLUMAT DEMOGRAFI**

Please tick (✓) in the box provided.

*Sila tandakan (✓) di dalam kotak yang disediakan.*

1) Gender / *Jantina*

|  |                           |
|--|---------------------------|
|  | Male / <i>Lelaki</i>      |
|  | Female / <i>Perempuan</i> |

2) Age / *Umur*

|  |         |
|--|---------|
|  | < 20    |
|  | 21 – 30 |
|  | 31 – 40 |
|  | 41 – 50 |
|  | 51 +    |

3) Race / *Bangsa*

|  |                             |
|--|-----------------------------|
|  | Malay / <i>Melayu</i>       |
|  | Chinese / <i>Cina</i>       |
|  | Indian / <i>India</i>       |
|  | Others / <i>Lain – lain</i> |

4) Highest Academic Qualification / *Tahap Pendidikan Tertinggi*

|  |                                       |
|--|---------------------------------------|
|  | Diploma / STPM / A-Level              |
|  | Bachelor Degree / <i>Sarjana Muda</i> |
|  | Master / <i>Sarjana</i>               |
|  | PhD / <i>Doktor Falsafah</i>          |
|  | Others / <i>Lain-lain</i>             |

5) Designation / *Jawatan*

|  |                           |
|--|---------------------------|
|  | E1-E2                     |
|  | E3-E4                     |
|  | L1 – L2                   |
|  | Others / <i>Lain-lain</i> |

6) User Experience with ETP / *Pengalaman Pengguna dengan ETP*

|  |                             |
|--|-----------------------------|
|  | 0 - 3 years / <i>Tahun</i>  |
|  | 3 - 5 years / <i>Tahun</i>  |
|  | 5 - 10 years / <i>Tahun</i> |
|  | > 10 years / <i>Tahun</i>   |

- 7) How would you rate your skills using ETP?  
*Bagaimana anda menilai kemahiran anda menggunakan ETP?*

|  |                                 |
|--|---------------------------------|
|  | Very weak / <i>Sangat Lemah</i> |
|  | Weak / <i>Lemah</i>             |
|  | Not Sure / <i>Tidak Pasti</i>   |
|  | Good / <i>Baik</i>              |
|  | Very Good / <i>Sangat Baik</i>  |

## SECTION B: INFLUENCING FACTORS AND USER SATISFACTION LEVEL TOWARD ENTERPRISE TAXPAYER PROFILE SYSTEM ADOPTION

### BAHAGIAN B: FAKTOR PENENTUAN DAN TAHAP KEPUASAN PENGGUNAAN SISTEM ETP

Based on the scale given below, please **circle the appropriate number that best described you in each statement**. The numbers below has the following meaning respectively.

*Berdasarkan skala yang diberi, sila **bulatkan nombor yang paling menggambarkan anda dalam setiap pernyataan**. Nombor-nombor di bawah masing-masing mempunyai makna berikut:-*

| 1                          | 2                   | 3                  | 4             | 5                    |
|----------------------------|---------------------|--------------------|---------------|----------------------|
| Strongly Disagree          | Disagree            | Not Sure           | Agree         | Strongly Agree       |
| <i>Sangat Tidak Setuju</i> | <i>Tidak Setuju</i> | <i>Tidak Pasti</i> | <i>Setuju</i> | <i>Sangat Setuju</i> |

| SYSTEM QUALITY<br>KUALITI SISTEM |                                                                                                                        | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------|----------|----------|-------|----------------|
| 1.                               | I think the ETP system is easy to use.<br><i>Saya berpendapat sistem ETP senang digunakan.</i>                         | 1                 | 2        | 3        | 4     | 5              |
| 2.                               | I think the ETP system is user friendly.<br><i>Saya berpendapat sistem ETP adalah mesra pengguna.</i>                  | 1                 | 2        | 3        | 4     | 5              |
| 3.                               | For me the ETP system is stable.<br><i>Bagi saya sistem ETP adalah stabil.</i>                                         | 1                 | 2        | 3        | 4     | 5              |
| 4.                               | For me the response time of ETP system is acceptable.<br><i>Bagi saya masa tindak balas sistem ETP boleh diterima.</i> | 1                 | 2        | 3        | 4     | 5              |

| <b>INFORMATION QUALITY</b><br><b>KUALITI MAKLUMAT</b> |                                                                                                                                                                                                        | <b>Strongly Disagree</b> | <b>Disagree</b> | <b>Not Sure</b> | <b>Agree</b> | <b>Strongly Agree</b> |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------|-----------------|--------------|-----------------------|
| 5.                                                    | The knowledge or information provided by ETP is available at a time suitable for its use.<br><i>Pengetahuan atau maklumat yang disediakan oleh ETP tersedia pada masa yang sesuai untuk digunakan.</i> | 1                        | 2               | 3               | 4            | 5                     |
| 6.                                                    | The knowledge or information provided by ETP is important and helpful for my works.<br><i>Pengetahuan atau maklumat yang diberikan oleh ETP adalah penting dan berguna untuk kerja saya.</i>           | 1                        | 2               | 3               | 4            | 5                     |
| 7.                                                    | The knowledge or information provided by ETP is meaningful and understandable.<br><i>Pengetahuan atau maklumat yang diberikan oleh ETP adalah bermakna dan difahami.</i>                               | 1                        | 2               | 3               | 4            | 5                     |
| 8.                                                    | The knowledge classification or index in ETP is clear and unambiguous.<br><i>Klasifikasi atau indeks pengetahuan dalam ETP adalah jelas.</i>                                                           | 1                        | 2               | 3               | 4            | 5                     |

| <b>SERVICE QUALITY</b><br><b>KUALITI PERKHIDMATAN</b> |                                                                                                                              | <b>Strongly Disagree</b> | <b>Disagree</b> | <b>Not Sure</b> | <b>Agree</b> | <b>Strongly Agree</b> |
|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------|-----------------|--------------|-----------------------|
| 9.                                                    | The ETP help desk is very helpful to me.<br><i>Meja bantuan ETP amat membantu saya.</i>                                      | 1                        | 2               | 3               | 4            | 5                     |
| 10.                                                   | ETP provides user guides and accurate information.<br><i>ETP menyediakan panduan pengguna dan maklumat yang tepat.</i>       | 1                        | 2               | 3               | 4            | 5                     |
| 11.                                                   | ETP provides helpful expert directory for my works.<br><i>ETP menyediakan direktori pakar yang berguna untuk kerja saya.</i> | 1                        | 2               | 3               | 4            | 5                     |

|     |                                                                                               |   |   |   |   |   |
|-----|-----------------------------------------------------------------------------------------------|---|---|---|---|---|
| 12. | Learning to operate ETP is easy.<br><i>Pembelajaran untuk mengendalikan ETP adalah mudah.</i> | 1 | 2 | 3 | 4 | 5 |
|-----|-----------------------------------------------------------------------------------------------|---|---|---|---|---|

| <b>SYSTEM USE<br/>PENGGUNAAN SISTEM</b> |                                                                                                                                                                      | <b>Strongly Disagree</b> | <b>Disagree</b> | <b>Not Sure</b> | <b>Agree</b> | <b>Strongly Agree</b> |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------|-----------------|--------------|-----------------------|
| 13.                                     | I use ETP to help me make decisions.<br><i>Saya menggunakan ETP untuk membantu saya membuat keputusan.</i>                                                           | 1                        | 2               | 3               | 4            | 5                     |
| 14.                                     | I would like to recommend using ETP to my colleagues.<br><i>Saya akan mencadangkan penggunaan ETP kepada rakan sekerja saya.</i>                                     | 1                        | 2               | 3               | 4            | 5                     |
| 15.                                     | I use ETP to communicate knowledge and information with colleagues.<br><i>Saya menggunakan ETP untuk menyampaikan pengetahuan dan maklumat dengan rakan sekerja.</i> | 1                        | 2               | 3               | 4            | 5                     |
| 16.                                     | I utilize ETP to facilitate my works.<br><i>Saya menggunakan ETP untuk memudahkan kerja saya.</i>                                                                    | 1                        | 2               | 3               | 4            | 5                     |

| <b>USER SATISFACTION<br/>KEPUASAN PENGGUNA</b> |                                                                                                                                                 | <b>Strongly Disagree</b> | <b>Disagree</b> | <b>Not Sure</b> | <b>Agree</b> | <b>Strongly Agree</b> |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------|-----------------|--------------|-----------------------|
| 17.                                            | I am satisfied with the quality of the ETP system.<br><i>Saya berpuas hati dengan kualiti sistem ETP.</i>                                       | 1                        | 2               | 3               | 4            | 5                     |
| 18.                                            | I am satisfied with the quality of information displayed in ETP.<br><i>Saya berpuas hati dengan kualiti maklumat yang dipaparkan dalam ETP.</i> | 1                        | 2               | 3               | 4            | 5                     |

|     |                                                                                                                                       |   |   |   |   |   |
|-----|---------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|---|
| 19. | I am satisfied with the quality of ETP service.<br><i>Saya berpuas hati dengan kualiti perkhidmatan ETP.</i>                          | 1 | 2 | 3 | 4 | 5 |
| 20. | Using ETP was a pleasant experience.<br><i>Menggunakan ETP adalah satu pengalaman yang menyenangkan.</i>                              | 1 | 2 | 3 | 4 | 5 |
| 21. | Overall, I was satisfied with ETP usage experience.<br><i>Secara keseluruhan, saya berpuas hati dengan pengalaman penggunaan ETP.</i> | 1 | 2 | 3 | 4 | 5 |

22. State your suggestion for improving the ETP system.  
*Nyatakan cadangan anda untuk menambah baik sistem ETP.*

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**THANK YOU VERY MUCH FOR YOUR VALUABLE TIME AND SUPPORT.**  
**TERIMA KASIH ATAS MASA DAN SOKONGAN ANDA.**

## APPENDIX B SPSS RESULT

### Frequency Table

#### Gender

|            | Frequency | Percent | Valid Percent | Cumulative Percent |
|------------|-----------|---------|---------------|--------------------|
| Valid Male | 50        | 35.7    | 35.7          | 35.7               |
| Female     | 90        | 64.3    | 64.3          | 100.0              |
| Total      | 140       | 100.0   | 100.0         |                    |

#### Age

|                     | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------------|-----------|---------|---------------|--------------------|
| Valid 21 - 30 years | 18        | 12.9    | 12.9          | 12.9               |
| 31 - 40 years       | 60        | 42.9    | 42.9          | 55.7               |
| 41 - 50 years       | 58        | 41.4    | 41.4          | 97.1               |
| 51 years and above  | 4         | 2.9     | 2.9           | 100.0              |
| Total               | 140       | 100.0   | 100.0         |                    |

#### Race

|             | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------------|-----------|---------|---------------|--------------------|
| Valid Malay | 132       | 94.3    | 94.3          | 94.3               |
| Chinese     | 5         | 3.6     | 3.6           | 97.9               |
| Indian      | 1         | .7      | .7            | 98.6               |
| Others      | 2         | 1.4     | 1.4           | 100.0              |
| Total       | 140       | 100.0   | 100.0         |                    |

### Academic

|                                | Frequency | Percent | Valid Percent | Cumulative Percent |
|--------------------------------|-----------|---------|---------------|--------------------|
| Valid Diploma / STPM / A-Level | 4         | 2.9     | 2.9           | 2.9                |
| Bachelor Degree                | 120       | 85.7    | 85.7          | 88.6               |
| Master                         | 13        | 9.3     | 9.3           | 97.9               |
| PhD                            | 1         | .7      | .7            | 98.6               |
| Others                         | 2         | 1.4     | 1.4           | 100.0              |
| Total                          | 140       | 100.0   | 100.0         |                    |

### Designation

|               | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid E1 - E2 | 89        | 63.6    | 63.6          | 63.6               |
| E3 - E4       | 42        | 30.0    | 30.0          | 93.6               |
| Others        | 9         | 6.4     | 6.4           | 100.0              |
| Total         | 140       | 100.0   | 100.0         |                    |

### Experience

|                   | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------------------|-----------|---------|---------------|--------------------|
| Valid 0 - 3 years | 20        | 14.3    | 14.3          | 14.3               |
| 3 - 5 years       | 30        | 21.4    | 21.4          | 35.7               |
| 5 - 10 years      | 54        | 38.6    | 38.6          | 74.3               |
| > 10 years        | 36        | 25.7    | 25.7          | 100.0              |
| Total             | 140       | 100.0   | 100.0         |                    |

### Rate Skills

|       |           | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | Very weak | 2         | 1.4     | 1.4           | 1.4                |
|       | Weak      | 2         | 1.4     | 1.4           | 2.9                |
|       | Not sure  | 10        | 7.1     | 7.1           | 10.0               |
|       | Good      | 93        | 66.4    | 66.4          | 76.4               |
|       | Very good | 33        | 23.6    | 23.6          | 100.0              |
|       | Total     | 140       | 100.0   | 100.0         |                    |



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## Correlations

### Correlations

|                        |                        | System<br>Quality | Information<br>Quality | Service<br>Quality | System<br>Use | User<br>Satisfaction |
|------------------------|------------------------|-------------------|------------------------|--------------------|---------------|----------------------|
| System<br>Quality      | Pearson<br>Correlation | 1                 | .754**                 | .621**             | .575**        | .713**               |
|                        | Sig. (2-<br>tailed)    |                   | .000                   | .000               | .000          | .000                 |
|                        | N                      | 140               | 140                    | 140                | 140           | 140                  |
| Information<br>Quality | Pearson<br>Correlation | .754**            | 1                      | .689**             | .687**        | .745**               |
|                        | Sig. (2-<br>tailed)    | .000              |                        | .000               | .000          | .000                 |
|                        | N                      | 140               | 140                    | 140                | 140           | 140                  |
| Service<br>Quality     | Pearson<br>Correlation | .621**            | .689**                 | 1                  | .602**        | .686**               |
|                        | Sig. (2-<br>tailed)    | .000              | .000                   |                    | .000          | .000                 |
|                        | N                      | 140               | 140                    | 140                | 140           | 140                  |
| System Use             | Pearson<br>Correlation | .575**            | .687**                 | .602**             | 1             | .605**               |
|                        | Sig. (2-<br>tailed)    | .000              | .000                   | .000               |               | .000                 |
|                        | N                      | 140               | 140                    | 140                | 140           | 140                  |
| User<br>Satisfaction   | Pearson<br>Correlation | .713**            | .745**                 | .686**             | .605**        | 1                    |
|                        | Sig. (2-<br>tailed)    | .000              | .000                   | .000               | .000          |                      |
|                        | N                      | 140               | 140                    | 140                | 140           | 140                  |

\*\* . Correlation is significant at the 0.01 level (2-tailed).

## Frequency Table

**B1**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 1         | .7      | .7            | .7                 |
|       | NS    | 9         | 6.4     | 6.4           | 7.1                |
|       | A     | 89        | 63.6    | 63.6          | 70.7               |
|       | SA    | 41        | 29.3    | 29.3          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B2**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 6         | 4.3     | 4.3           | 4.3                |
|       | NS    | 14        | 10.0    | 10.0          | 14.3               |
|       | A     | 90        | 64.3    | 64.3          | 78.6               |
|       | SA    | 30        | 21.4    | 21.4          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B3**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | SD    | 2         | 1.4     | 1.4           | 1.4                |
|       | D     | 11        | 7.9     | 7.9           | 9.3                |
|       | NS    | 29        | 20.7    | 20.7          | 30.0               |
|       | A     | 77        | 55.0    | 55.0          | 85.0               |
|       | SA    | 21        | 15.0    | 15.0          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B4**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 3         | 2.1     | 2.1           | 2.1                |
|       | NS    | 18        | 12.9    | 12.9          | 15.0               |
|       | A     | 96        | 68.6    | 68.6          | 83.6               |
|       | SA    | 23        | 16.4    | 16.4          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B5**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | SD    | 2         | 1.4     | 1.4           | 1.4                |
|       | D     | 6         | 4.3     | 4.3           | 5.7                |
|       | NS    | 28        | 20.0    | 20.0          | 25.7               |
|       | A     | 83        | 59.3    | 59.3          | 85.0               |
|       | SA    | 21        | 15.0    | 15.0          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B6**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 1         | .7      | .7            | .7                 |
|       | NS    | 6         | 4.3     | 4.3           | 5.0                |
|       | A     | 82        | 58.6    | 58.6          | 63.6               |
|       | SA    | 51        | 36.4    | 36.4          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B7**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 1         | .7      | .7            | .7                 |
|       | NS    | 14        | 10.0    | 10.0          | 10.7               |
|       | A     | 91        | 65.0    | 65.0          | 75.7               |
|       | SA    | 34        | 24.3    | 24.3          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B8**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 6         | 4.3     | 4.3           | 4.3                |
|       | NS    | 20        | 14.3    | 14.3          | 18.6               |
|       | A     | 94        | 67.1    | 67.1          | 85.7               |
|       | SA    | 20        | 14.3    | 14.3          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B9**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 6         | 4.3     | 4.3           | 4.3                |
|       | NS    | 53        | 37.9    | 37.9          | 42.1               |
|       | A     | 66        | 47.1    | 47.1          | 89.3               |
|       | SA    | 15        | 10.7    | 10.7          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B10**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | SD    | 1         | .7      | .7            | .7                 |
|       | D     | 16        | 11.4    | 11.4          | 12.1               |
|       | NS    | 40        | 28.6    | 28.6          | 40.7               |
|       | A     | 68        | 48.6    | 48.6          | 89.3               |
|       | SA    | 15        | 10.7    | 10.7          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B11**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 8         | 5.7     | 5.7           | 5.7                |
|       | NS    | 38        | 27.1    | 27.1          | 32.9               |
|       | A     | 79        | 56.4    | 56.4          | 89.3               |
|       | SA    | 15        | 10.7    | 10.7          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B12**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 3         | 2.1     | 2.1           | 2.1                |
|       | NS    | 13        | 9.3     | 9.3           | 11.4               |
|       | A     | 91        | 65.0    | 65.0          | 76.4               |
|       | SA    | 33        | 23.6    | 23.6          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B13**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 1         | .7      | .7            | .7                 |
|       | NS    | 15        | 10.7    | 10.7          | 11.4               |
|       | A     | 87        | 62.1    | 62.1          | 73.6               |
|       | SA    | 37        | 26.4    | 26.4          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B14**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 1         | .7      | .7            | .7                 |
|       | NS    | 10        | 7.1     | 7.1           | 7.9                |
|       | A     | 87        | 62.1    | 62.1          | 70.0               |
|       | SA    | 42        | 30.0    | 30.0          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B15**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 3         | 2.1     | 2.1           | 2.1                |
|       | NS    | 13        | 9.3     | 9.3           | 11.4               |
|       | A     | 84        | 60.0    | 60.0          | 71.4               |
|       | SA    | 40        | 28.6    | 28.6          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B16**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 1         | .7      | .7            | .7                 |
|       | NS    | 8         | 5.7     | 5.7           | 6.4                |
|       | A     | 84        | 60.0    | 60.0          | 66.4               |
|       | SA    | 47        | 33.6    | 33.6          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B17**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 8         | 5.7     | 5.7           | 5.7                |
|       | NS    | 26        | 18.6    | 18.6          | 24.3               |
|       | A     | 87        | 62.1    | 62.1          | 86.4               |
|       | SA    | 19        | 13.6    | 13.6          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B18**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 11        | 7.9     | 7.9           | 7.9                |
|       | NS    | 32        | 22.9    | 22.9          | 30.7               |
|       | A     | 80        | 57.1    | 57.1          | 87.9               |
|       | SA    | 17        | 12.1    | 12.1          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B19**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 4         | 2.9     | 2.9           | 2.9                |
|       | NS    | 30        | 21.4    | 21.4          | 24.3               |
|       | A     | 89        | 63.6    | 63.6          | 87.9               |
|       | SA    | 17        | 12.1    | 12.1          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B20**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 1         | .7      | .7            | .7                 |
|       | NS    | 15        | 10.7    | 10.7          | 11.4               |
|       | A     | 98        | 70.0    | 70.0          | 81.4               |
|       | SA    | 26        | 18.6    | 18.6          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

**B21**

|       |       | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | D     | 4         | 2.9     | 2.9           | 2.9                |
|       | NS    | 14        | 10.0    | 10.0          | 12.9               |
|       | A     | 97        | 69.3    | 69.3          | 82.1               |
|       | SA    | 25        | 17.9    | 17.9          | 100.0              |
|       | Total | 140       | 100.0   | 100.0         |                    |

## Descriptives

### Descriptive Statistics

|                     | N   | Minimum | Maximum | Mean   | Std. Deviation |
|---------------------|-----|---------|---------|--------|----------------|
| B1                  | 140 | 2       | 5       | 4.21   | .585           |
| B2                  | 140 | 2       | 5       | 4.03   | .699           |
| B3                  | 140 | 1       | 5       | 3.74   | .860           |
| B4                  | 140 | 2       | 5       | 3.99   | .617           |
| System Quality      | 140 | 2.00    | 5.00    | 3.9946 | .59333         |
| B5                  | 140 | 1       | 5       | 3.82   | .789           |
| B6                  | 140 | 2       | 5       | 4.31   | .586           |
| B7                  | 140 | 2       | 5       | 4.13   | .598           |
| B8                  | 140 | 2       | 5       | 3.91   | .673           |
| Information Quality | 140 | 2.50    | 5.00    | 4.0429 | .52624         |
| B9                  | 140 | 2       | 5       | 3.64   | .730           |
| B10                 | 140 | 1       | 5       | 3.57   | .858           |
| B11                 | 140 | 2       | 5       | 3.72   | .730           |
| B12                 | 140 | 2       | 5       | 4.10   | .638           |
| Service Quality     | 140 | 2.00    | 5.00    | 3.7589 | .59177         |
| B13                 | 140 | 2       | 5       | 4.14   | .618           |
| B14                 | 140 | 2       | 5       | 4.21   | .597           |
| B15                 | 140 | 2       | 5       | 4.15   | .667           |
| B16                 | 140 | 2       | 5       | 4.26   | .595           |
| System Use          | 140 | 3.00    | 5.00    | 4.1929 | .53505         |
| B17                 | 140 | 2       | 5       | 3.84   | .726           |
| B18                 | 140 | 2       | 5       | 3.74   | .774           |
| B19                 | 140 | 2       | 5       | 3.85   | .656           |
| B20                 | 140 | 2       | 5       | 4.06   | .565           |
| B21                 | 140 | 2       | 5       | 4.02   | .629           |
| User Satisfaction   | 140 | 2.00    | 5.00    | 3.9014 | .57402         |
| Valid N (listwise)  | 140 |         |         |        |                |

## Descriptives

### Descriptive Statistics

|                     | N         | Skewness  |            | Kurtosis  |            |
|---------------------|-----------|-----------|------------|-----------|------------|
|                     | Statistic | Statistic | Std. Error | Statistic | Std. Error |
| System Quality      | 140       | -.518     | .205       | .998      | .407       |
| Information Quality | 140       | -.281     | .205       | .590      | .407       |
| Service Quality     | 140       | -.053     | .205       | .238      | .407       |
| System Use          | 140       | -.077     | .205       | -.316     | .407       |
| User Satisfaction   | 140       | -.449     | .205       | 1.091     | .407       |
| Valid N (listwise)  | 140       |           |            |           |            |

## Reliability

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .871             | 4          |



### Item-Total Statistics

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| B1 | 11.76                      | 3.635                          | .742                             | .836                             |
| B2 | 11.95                      | 3.213                          | .771                             | .817                             |
| B3 | 12.24                      | 2.858                          | .700                             | .864                             |
| B4 | 11.99                      | 3.511                          | .752                             | .829                             |

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .799             | 4          |

### Item-Total Statistics

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| B5 | 12.35                      | 2.445                          | .553                             | .792                             |
| B6 | 11.86                      | 2.910                          | .589                             | .761                             |
| B7 | 12.04                      | 2.660                          | .725                             | .700                             |
| B8 | 12.26                      | 2.624                          | .621                             | .743                             |

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .807             | 4          |

### Item-Total Statistics

|     | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| B9  | 11.39                      | 3.391                          | .624                             | .759                             |
| B10 | 11.46                      | 3.042                          | .610                             | .773                             |
| B11 | 11.31                      | 3.282                          | .676                             | .734                             |
| B12 | 10.94                      | 3.701                          | .609                             | .769                             |

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .886             | 4          |

### Item-Total Statistics

|     | Scale Mean if<br>Item Deleted | Scale Variance if<br>Item Deleted | Corrected Item-Total<br>Correlation | Cronbach's Alpha if<br>Item Deleted |
|-----|-------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
| B13 | 12.63                         | 2.753                             | .704                                | .870                                |
| B14 | 12.56                         | 2.666                             | .799                                | .835                                |
| B15 | 12.62                         | 2.597                             | .716                                | .869                                |
| B16 | 12.51                         | 2.683                             | .791                                | .838                                |

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .905             | 5          |

### Item-Total Statistics

|     | Scale Mean if<br>Item Deleted | Scale Variance if<br>Item Deleted | Corrected Item-Total<br>Correlation | Cronbach's Alpha if<br>Item Deleted |
|-----|-------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
| B17 | 15.67                         | 5.201                             | .758                                | .886                                |
| B18 | 15.77                         | 5.055                             | .742                                | .892                                |
| B19 | 15.66                         | 5.349                             | .810                                | .875                                |
| B20 | 15.44                         | 5.932                             | .721                                | .895                                |
| B21 | 15.49                         | 5.446                             | .817                                | .874                                |

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .951             | 21         |

### Item-Total Statistics

|     | Scale Mean if<br>Item Deleted | Scale Variance if<br>Item Deleted | Corrected Item-Total<br>Correlation | Cronbach's Alpha if<br>Item Deleted |
|-----|-------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|
| B1  | 79.25                         | 94.851                            | .727                                | .948                                |
| B2  | 79.44                         | 93.197                            | .725                                | .948                                |
| B3  | 79.72                         | 91.958                            | .654                                | .950                                |
| B4  | 79.47                         | 94.496                            | .716                                | .948                                |
| B5  | 79.64                         | 92.893                            | .655                                | .949                                |
| B6  | 79.16                         | 95.400                            | .675                                | .949                                |
| B7  | 79.34                         | 94.613                            | .731                                | .948                                |
| B8  | 79.55                         | 94.307                            | .667                                | .949                                |
| B9  | 79.82                         | 95.299                            | .536                                | .951                                |
| B10 | 79.89                         | 91.420                            | .690                                | .949                                |
| B11 | 79.74                         | 94.969                            | .560                                | .951                                |
| B12 | 79.36                         | 93.945                            | .737                                | .948                                |
| B13 | 79.32                         | 95.054                            | .667                                | .949                                |
| B14 | 79.25                         | 95.239                            | .676                                | .949                                |
| B15 | 79.31                         | 94.663                            | .644                                | .949                                |
| B16 | 79.20                         | 95.744                            | .633                                | .949                                |
| B17 | 79.63                         | 92.566                            | .743                                | .948                                |
| B18 | 79.73                         | 92.516                            | .696                                | .949                                |
| B19 | 79.61                         | 93.879                            | .721                                | .948                                |
| B20 | 79.40                         | 94.990                            | .741                                | .948                                |
| B21 | 79.44                         | 93.745                            | .767                                | .948                                |

## Regression

**Variables Entered/Removed<sup>a</sup>**

| Model | Variables Entered                                                 | Variables Removed | Method |
|-------|-------------------------------------------------------------------|-------------------|--------|
| 1     | Service Quality, System Quality, Information Quality <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: System Use

b. All requested variables entered.

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .712 <sup>a</sup> | .507     | .496              | .37993                     | 1.872         |

a. Predictors: (Constant), Service Quality, System Quality, Information Quality

b. Dependent Variable: System Use

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df  | Mean Square | F      | Sig.              |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1     | Regression | 20.161         | 3   | 6.720       | 46.557 | .000 <sup>b</sup> |
|       | Residual   | 19.631         | 136 | .144        |        |                   |
|       | Total      | 39.793         | 139 |             |        |                   |

a. Dependent Variable: System Use

b. Predictors: (Constant), Service Quality, System Quality, Information Quality

**Coefficients<sup>a</sup>**

| Model               | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|---------------------|-----------------------------|------------|---------------------------|-------|------|
|                     | B                           | Std. Error | Beta                      |       |      |
| 1 (Constant)        | 1.197                       | .257       |                           | 4.664 | .000 |
| System Quality      | .071                        | .085       | .078                      | .835  | .405 |
| Information Quality | .478                        | .103       | .470                      | 4.633 | .000 |
| Service Quality     | .208                        | .077       | .230                      | 2.702 | .008 |

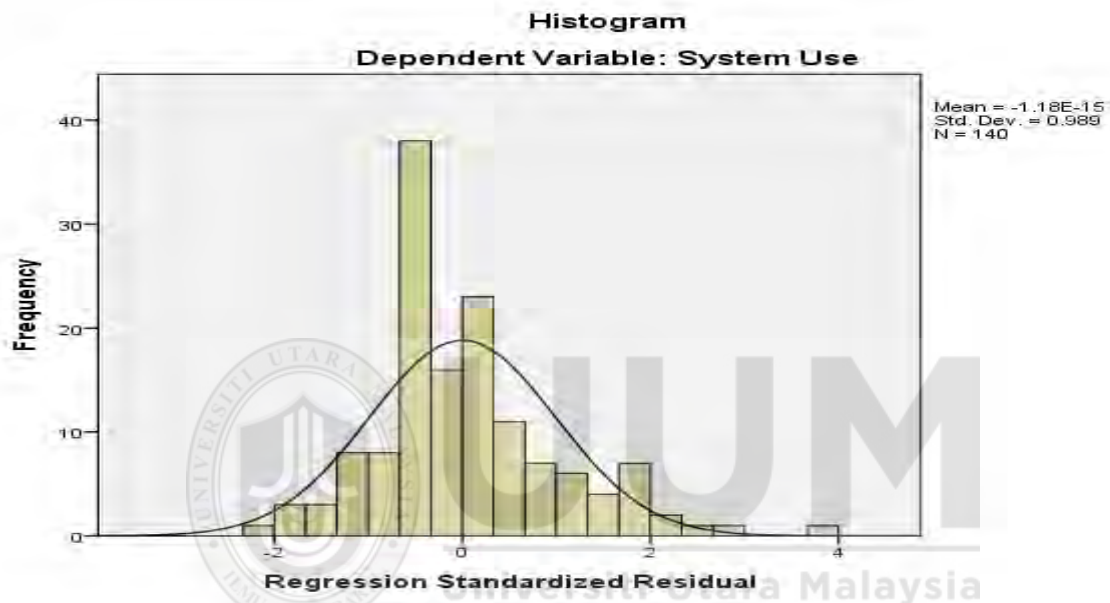
a. Dependent Variable: System Use

**Residuals Statistics<sup>a</sup>**

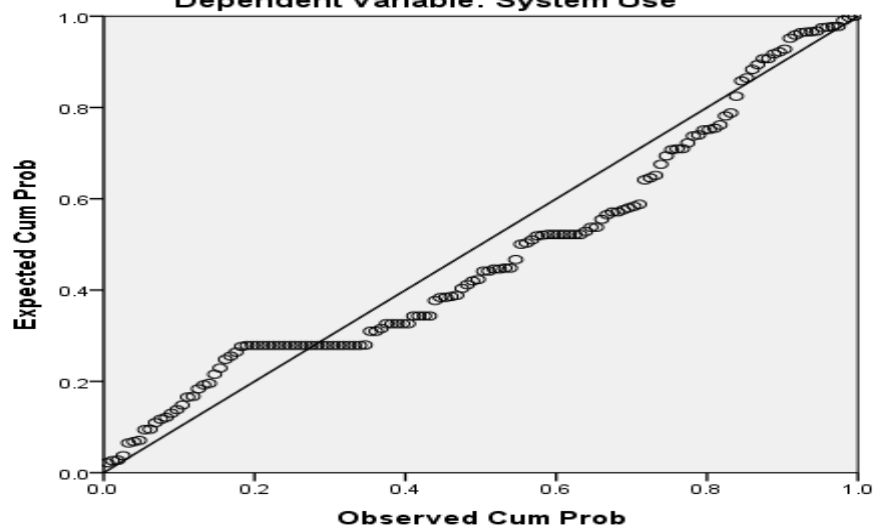
|                      | Minimum | Maximum | Mean   | Std. Deviation | N   |
|----------------------|---------|---------|--------|----------------|-----|
| Predicted Value      | 3.1049  | 4.9792  | 4.1929 | .38085         | 140 |
| Residual             | -.76506 | 1.46290 | .00000 | .37581         | 140 |
| Std. Predicted Value | -2.857  | 2.065   | .000   | 1.000          | 140 |
| Std. Residual        | -2.014  | 3.850   | .000   | .989           | 140 |

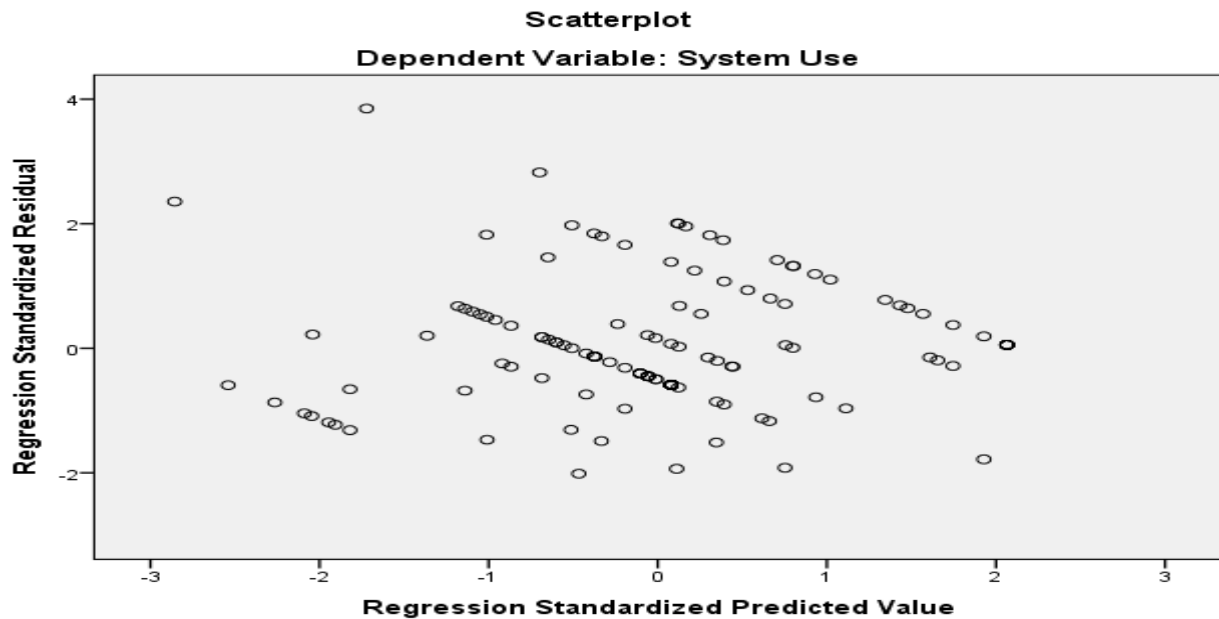
a. Dependent Variable: System Use

## Charts



**Normal P-P Plot of Regression Standardized Residual**  
Dependent Variable: System Use





## Regression

**Variables Entered/Removed<sup>a</sup>**

| Model | Variables Entered                                                             | Variables Removed | Method |
|-------|-------------------------------------------------------------------------------|-------------------|--------|
| 1     | System Use, System Quality, Service Quality, Information Quality <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: User Satisfaction

b. All requested variables entered.

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .806 <sup>a</sup> | .649     | .639              | .34499                     | 2.042         |

a. Predictors: (Constant), System Use, System Quality, Service Quality, Information Quality

b. Dependent Variable: User Satisfaction

**ANOVA<sup>a</sup>**

| Model        | Sum of Squares | df  | Mean Square | F      | Sig.              |
|--------------|----------------|-----|-------------|--------|-------------------|
| 1 Regression | 29.732         | 4   | 7.433       | 62.450 | .000 <sup>b</sup> |
| Residual     | 16.068         | 135 | .119        |        |                   |
| Total        | 45.800         | 139 |             |        |                   |

a. Dependent Variable: User Satisfaction

b. Predictors: (Constant), System Use, System Quality, Service Quality, Information Quality

**Coefficients<sup>a</sup>**

| Model |                     | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|---------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                     | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)          | .188                        | .251       |                           | .749  | .455 |
|       | System Quality      | .271                        | .077       | .281                      | 3.523 | .001 |
|       | Information Quality | .330                        | .101       | .302                      | 3.273 | .001 |
|       | Service Quality     | .246                        | .072       | .253                      | 3.425 | .001 |
|       | System Use          | .089                        | .078       | .083                      | 1.140 | .256 |

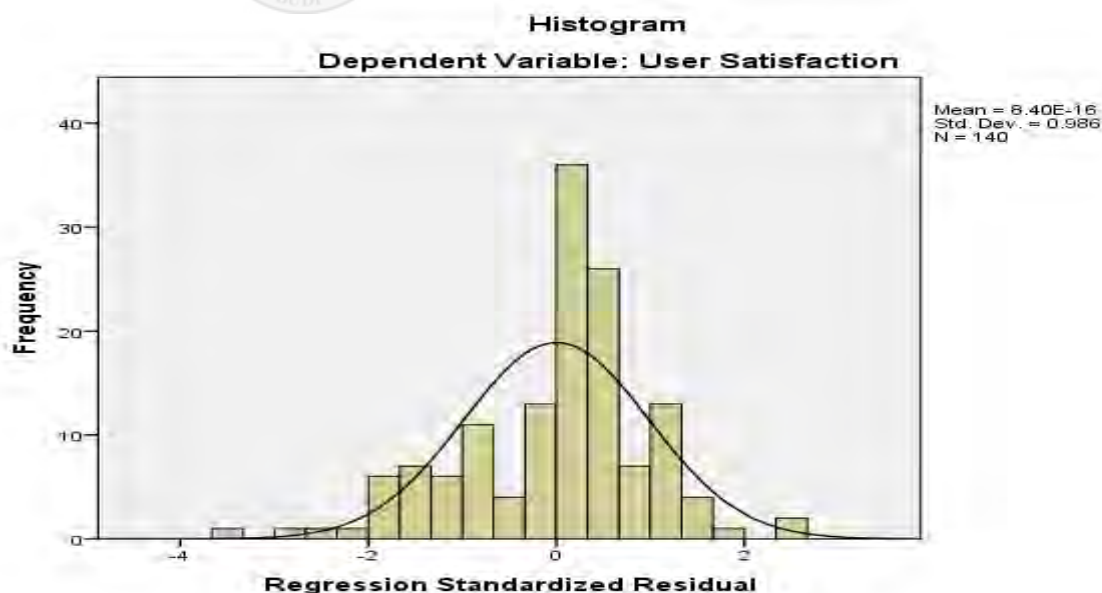
a. Dependent Variable: User Satisfaction

**Residuals Statistics<sup>a</sup>**

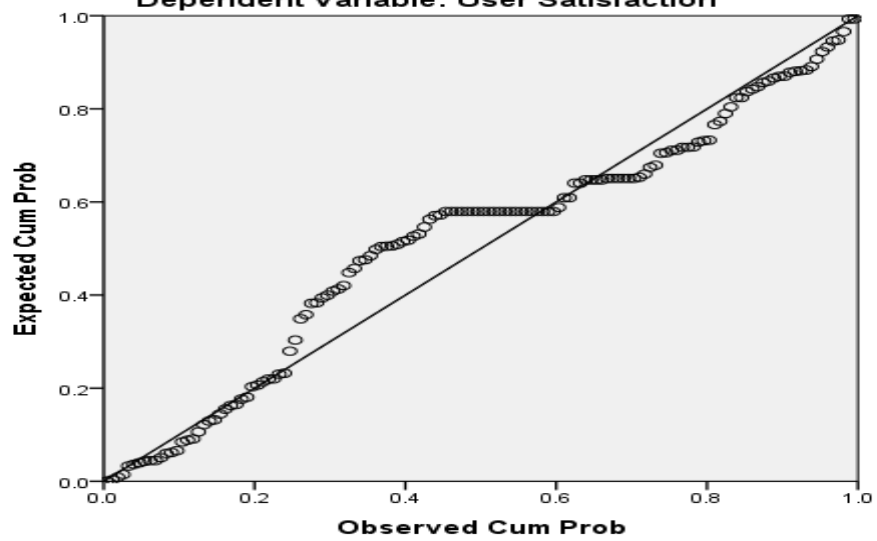
|                      | Minimum  | Maximum | Mean   | Std. Deviation | N   |
|----------------------|----------|---------|--------|----------------|-----|
| Predicted Value      | 2.5862   | 4.8665  | 3.9014 | .46249         | 140 |
| Residual             | -1.22418 | .85474  | .00000 | .33999         | 140 |
| Std. Predicted Value | -2.844   | 2.087   | .000   | 1.000          | 140 |
| Std. Residual        | -3.548   | 2.478   | .000   | .986           | 140 |

a. Dependent Variable: User Satisfaction

## Charts



**Normal P-P Plot of Regression Standardized Residual**  
**Dependent Variable: User Satisfaction**



**Scatterplot**  
**Dependent Variable: User Satisfaction**

