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The Importance of Trust and Information Technology on Individual Performance

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ABSTRACT: *Technology has made Motor Vehicle Tax services more efficient and effective. However, one of the weaknesses is that the communication network is still limited or often disrupted. This study aims to prove the influence of trust and information system technology on individual performance at the Samsat office in East Java Province. This study uses primary data sourced from the answers of the Samsat Joint Office employees who are directly related to the Motor Vehicle Tax payment information system, which is as many as ninety-four people. This study uses multiple linear regression analysis with independent variables of trust and information system technology, while individual performance is the dependent variable. Based on the results of multiple linear regression analysis, it can be concluded that trust and information system technology influence individual performance. These results prove that the individual performance of employees in the Samsat office increases if they already trust and understand the technology used. The implication is that the Samsat office must always strive for technology and motor vehicle tax application features that can satisfy its users.*

Keywords: *trust, information technology, individual performance*

INTRODUCTION

Recently, Science and Technology (IPTEK) have progressed very rapidly. The impact of globalization is felt in various aspects, especially in the computerization of companies or organizations that have recognized the beneficial role of computers, especially in responding to the demands of the technological era that increase competency. One of the main objectives of research in information systems is to assist end-users and organizations in utilizing information technology effectively (Goncalves, Serra, Serra, & Sousa, 2012). In the field of accounting, the development of information technology has helped improve accounting information systems. The increasing use of computer technology as a form of information technology has changed accounting data processing manually into automatic ones. With automation or information systems based on computers, various functions can be carried out accurately and quickly (Chhatlani, 2012). Furthermore, he said that there is a lot of high technology equipment available in every organization that exists today, which is very expensive. The equipment is used to support the information system they need so that it is expected to improve individual performance and organizational performance.

Akbar, Ratnawati, & Novita (2010) examined the influence of the technology task suitability factor and the use of information technology on the performance of public accountants. They concluded that information technology knowledge, technology-task suitability factors, and accountants' level of confidence regarding information system technology each new influence the performance of internal accountants. In contrast, the use of information technology variables does not affect the performance of internal accountants.

Astika & Dwirandra (2020) examines the belief in new information system technology in individual performance evaluation, concludes that belief in new information systems and new information system technology on improving personal performance shows positive results. The addition of the trust variable to the latest information system will further enhance the individual performance of the user. The results of

this study can be a consideration for the organization or company that the application of new information system technology along with the trust of users in the new information system can improve the performance of individual users so that the resulting output can be optimal for the organization or company.

Syam BZ. (1999), who examined the Impact of Information Technology Complexity for Strategy and Business Continuity, concluded that information technology complexity on strategy and business continuity is strongly influenced by the use of information technology developed by companies. Behavioral aspects and the ability to apply information technology are determining factors for the complexity of information technology. The more constructive the behavior and the higher the ability of users of information technology will cause the complexity of information technology to impact the strategy and business continuity of the company positively. In addition, the management of information technology must also receive serious attention from management so that the development of information technology owned by the company will continue to develop and can be adjusted to the result of advances in information technology. In the end, the company's goal in using information technology to win the competition and bring about a competitive advantage will be achieved.

The development and utilization of information technology are only as a means or tool. However, its existence is fundamental and very significant to improve work efficiency and effectiveness, save time, effort, and thought, and accelerate the flow of information for leaders to make decisions. On the other side, the development of good information technology can increase transparency, accountability, and public trust in delivering public services. Likewise, in the Samsat East Java City Joint Office environment, the development of information technology has been started since the 2000s. It has been independent without depending on other parties in software development (application programs), data processing, and information presentation. There are some information technology development products in the Samsat East Java City Joint Office, one of which is the Samsat Link service. As for what is meant by Samsat Link service, namely Motor Vehicle Tax payment services without paying attention to the taxpayer's domicile.

The Samsat Link System service, apart from having a more effective and efficient effect on individual performance, is also widely responded to by the public because paying Motor Vehicle Tax does not see domicile. This number can be seen from the number of taxpayers who use Link payments in table 1.

Tabel 1. Data on Comparative Realization of Taxpayers Re-Registering Via *Link*

No.	Budget year	Number of Vehicles that Pay Taxes (objects)	Realization (Rp.)	Difference between year (%)
1.	2016	2.315	547.875.050	
2.	2017	12.403	922.707.225	68,41
3.	2018	20.482	1.569.269.850	70,07

Source: Samsat Data Processed

In table 1, there is an increase every year (more than 50%) from taxpayers who take advantage of the Samsat Link service. The East Java Samsat advisory team hopes that there will always be an increase in those who use it because the link that used to only exist at the Kartosusila Gate can now serve links to 31 joint offices at Samsat East Java. The Technical Implementation Unit of the East Java Provincial Revenue Service, East Java, has also made an innovation, namely Samsat Malam East Java. What is meant by Night Samsat is the Samsat service in a place or in a crowd that only serves to validate the STNK every year or the payment of Motor Vehicle Tax every year, while for STNK extensions or name changes must go to the main Samsat.

Samsat Link, a Motor Vehicle Tax Payment service without paying attention to the taxpayer's domicile, is the development of new technology. Still, the drawback of this system is that the communication network is often slow, which in the end, Motor Vehicle Tax management exceeds the set time standard. Sometimes it is misused by the mandatory tax to register elsewhere without identity (KTP). Other than that, the financial reporting of Samsat origin often experiences delays in recording the report.

However, the East Java Provincial Government has again issued a policy of whitening (eliminating) Motor Vehicle Tax (PKB) and Motor Vehicle Title Transfer (BBNKB) fines. This policy is valid from 1 September to 28 November 2020 (Ulumuddin, 2020). Pembebasan ini membuktikan bahwa wajib pajak kendaraan bermotor banyak yang menunggak, sehingga perlu dilakukan pemutihan atau pembebasan pajak. Fenomena ini penting untuk diteliti apakah tunggakan pajak terjadi disebabkan oleh tidak terjangkaunya metode pembayaran pajak berbasis teknologi bagi para pembayar pajak. Dengan demikian, the problem in this study is "Does the trust and technology of the Motor Vehicle Tax payment information system (Link System) affect the individual performance of the Samsat East Java Joint Office?" The purpose of this study is to test empirically the effect of trust and information system technology for the payment of Motor Vehicle Tax (Link System) on the individual performance of the Samsat East Java Joint Office. It is hoped that this research can contribute to the development of critical thinking, broader insight and knowledge, and enhance the ability to assess and analyze more in-depth Information Technology.

LITERATURE REVIEW

Trust

Trust is necessary for new information system users so that they feel the new information system technology can improve individual performance in carrying out activities within the company. According to (Liu & Mehta, 2020), the concept of the trust model is more widely used in the context of communication.

Information Systems Technology

According to Goodhue & Thompson (1995), technology defines as a tool used by individuals to help complete their tasks. In information systems research, technology refers to a computer system consisting of hardware, software and data, and support services that provide to assist users in completing their tasks.

According to Kumari (2020), there are two types of information technology utilization benefits, namely:

1. Tangible benefits

Tangible benefits are a positive benefit that directly affects the company's profitability either by reducing or saving costs or increasing revenue. There are tangible benefits that can be measured/calculated and some that cannot be measured/calculated.

2. Intangible benefits

Intangible benefits are positive benefits obtained by the company in connection with information technology but do not directly correlate with the company's profitability.

According to Goodhue and Thompson (1995), the measurement of information technology utilization variables can be measured by three indicators, namely:

a. Usage Intensity

It aims to show the extent to which the reliability or greatness of information technology has been implemented within the company to help management.
b. Frequency of Use
It aims to show how often or how often management requires information technology to help complete tasks.
c. number of types of software used (Diversity of software package used)

Samsat Link
Samsat Link is a new program established by the Regional Revenue Service in East Java regarding access to payment of Motor Vehicle Tax PKB (Motor Vehicle Tax) and BBNKB (Transfer of Motor Vehicle Title Fee). Samsat link does not depend on the domicile of the subject, and the object of the motor vehicle is for taxpayers. East Java KTP holder. The background to the formation of this program is the awareness to improve services by utilizing information technology that has been implemented both internally and externally to make it easier for the public to pay PKB Motorized Vehicle Tax (Motor Vehicle Tax) and BBNKB (Vehicle Name Transfer Fee). Motorized).

Individual Performance
Goodhue & Thompson (1995), individual performance is an assessment made to users of a good or service about their attitudes and beliefs about using the goods or services. Individual performance achievement is related to the accomplishment of particular tasks with the support of existing information technology. This individual performance measurement looks at the new system's impact on the effectiveness of task completion, helps improve performance, and makes users more productive and creative.

In general, the concept of user evaluation is an assessment made to the user of an item or service regarding their attitude or belief in the use of the system. In the context of information systems research, the user will be given an evaluation based on a path. It depends on the user whether the information systems implemented in the company match their needs and capabilities (Goodhue & Thompson, 1995).

Performance Theories
According to Badubi (2017), employees in producing performance by issuing talents, abilities. There are several theories about implementation, including:
1. Motivation Theory
The theory of motivation and Frederick Herzberg is often referred to as the "Motivation and Hygiene Theory," which states that when employees have a favorable view of their duties and jobs, their level of satisfaction is usually high. Conversely, if employees view their duties and work negatively, inside and they have no satisfaction.

The factors that support motivation are a success, recognition, the nature of the worker for which a person is responsible, the opportunity for progress and growth. Hygienic factors that stand out are company policy, supervision, working conditions, wages and salaries, relationships with colleagues, personal life, relationships with subordinates: status, and subordinates.

2. Expectancy Theory
Victor Vroom put forward this theory. This theory emphasizes the strength of the tendency to behave depends on the strength of the expectation. This behavior will be followed by an individual output and by the strength of the output tank power for the person concerned.

The Effect of Trust on Individual Performance

Belief in the new information system reflects the user's attitude to believe that the new system is better than the previous system. This belief arises because of the speed of the process of the new system in helping work, and the sense of fairness in implementing this new system can better assess individual performance.

Goodhue and Thomson (1995) provide empirical evidence on individual performance to technology task suitability. This study states that performance is related to the achievement of individual tasks supported by existing technology. Research conducted by (Sayudha, 2020) found a relationship between task suitability and technology that significantly affects individual performance.

H_1: Trust affects individual performance.

The Effect of the Application of Information System Technology on Individual Performance

The theory of attitude and behavior developed by Triandis (1977) states that their effect on utilization influences the use of a personal computer or PC (Personal Computer) by users who have optional knowledge in the environment. PC, workplace social norms that use PCs, habits related to computer use, individual expected consequences, and PC utilization from the facilitating conditions in a conducive environment.

Personal Computer (PC) in a work environment or company is a facility that provides various kinds of information needed by its users. The accounting information system is an organizational component that collects, classifies, processes, analyzes and communicates relevant financial information for decision-making to internal and external parties. The ease with which users of accounting information systems present relevant, accurate, and timely financial reports will encourage them to improve their performance and achieve maximum performance following their given responsibilities.

The information system implemented by the company should meet the following characteristics: easy to obtain from company information system staff or personnel, objective, and considered to have an impact or benefit on the task completion process. In general, the information system implemented in a company should make it easier for users to identify data, access data, and interpret it. Data in the information system should also be integrated data from all company units to be used for various task needs within the company (Goodhue & Thompson, 1995).

The number of computer facilities in the company dramatically influences the company's implementation of new information system technology. With more supporting facilities provided for users, the easier it is for users to access the data needed to complete individual tasks within the company. It is hoped that with the new information system technology, individuals and companies that are users of the system will produce better output, and the resulting performance will undoubtedly increase.

H_2: Information System Technology affects Individual Performance.

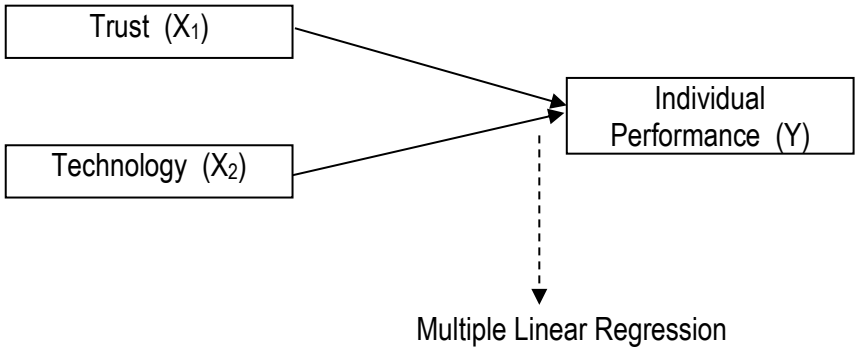

Figure 1. Research Model

RESEARCH METHOD

Operational Definition and Variable Measurement

An operational definition is defined as a variable by giving meaning or specifying activities or providing an operation needed to measure these variables (Sugiyono., 2019). The variables and their measurements are summarized in Table 2.

Table 2. Operational Definition and Variable Measurement

No	Variable	Definition	Scale
1	**Dependent** Individual performance (Y)	related to the achievement of individual tasks with the support of existing information technology. This individual performance measurement looks at the new system's impact on the effectiveness of task completion, helps improve performance, and makes users more productive and creative.	Likert scale 1-7
Independent			
2	Trust (X_1)	things needed for users of new information systems so that they feel the new information system technology can improve individual performance in carrying out activities within the company	Likert scale 1-7
3	Motor Vehicle Tax Payment Information System Technology (X_2)	Technology is a tool used by individuals to help complete their tasks. In information systems research, technology refers to a computer system consisting of hardware, software, and data and support services that provide to assist users in completing their tasks.	Likert scale 1-7

Source: Previous Research, processed

Population

The object used in this study is the Samsat Joint Office in East Java. The population consists of objects/subjects with specific qualities and characteristics determined by researchers to study and draw conclusions (Sugiyono., 2019). The people used are the employees of the Samsat Joint

Office in East Java. This study uses a convenience sampling method from the Joint Office of Samsat in East Java directly related to the Motor Vehicle Tax payment information system. The results of distributing questionnaires obtained a sample of 94 people.

Validity test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that will be measured from the questionnaire. The validity of the measuring instrument can be tested by correlating the score of the questions with the total variable score (Sugiyono., 2019).

The validity coefficient of less than 0.30 is usually considered unsatisfactory. This number is defined as a convention based on the assumption that scores from a large group of subjects are distributed normally. From this description, it can be concluded that:

- If the value of $r_{count} > 0.30$ means the statement is valid
- If the value of $r_{count} \leq 0.30$ means that the statement is invalid

Reliability Test

A reliability test is a tool used to measure a questionnaire, an indicator of a variable or construct. A questionnaire is reliable or reliable if a person's answers to questions are consistent or stable over time (Sugiyono., 2019). The test criteria are as follows:

- If the alpha value> 0.60, it means that the statement is reliable
- If the alpha value is ≤ 0.60, it means that the statement is not reliable

Before testing the hypothesis, it is confirmed that the research data is normally distributed and free from heteroscedasticity, multicollinearity, and autocorrelation.

Hypothesis testing

F test

The F test is used to test the suitability of the resulting multiple linear regression model, with the following procedure (Sugiyono., 2019):

H 0 : β 1 = β 2 = β 3 = 0
(The resulting regression equation is insignificant or unsuitable)
H 1 : β 1 ≠ β 2 = β 3 ≠ 0
(The resulting regression equation is significant or suitable)

In this study, a significance level of 0.05 or 5% was used.
The test criteria are as follows:

- If the significant level (sig)> 0.05, H 0 is accepted and H 1 is rejected
- If the significant level (sig) <0.05, H 0 is rejected and H 1 is accepted

T-test

The t-test is used to partially determine the effect of trust and information system technology on individual performance, with the following procedure (Sugiyono., 2019):

H 0 : β i = 0, where i = 1, 2, 3
H 1 : β i ≠ 0, where i = 1, 2, 3

In this study, a significance level of 0.05 or 5% was used.

The test criteria are as follows:
- If the significant level (sig)> 0.05, H 0 is accepted and H 1 is rejected
- If the significant level (sig) <0.05, H 0 is rejected and H 1 is accepted

RESULTS AND DISCUSSION

The result

Validity and Reliability Test

The validity and reliability tests prove that the questionnaire items on the individual performance and trust variables are valid and reliable. One questionnaire on the variable technology information system motor vehicle tax was invalid, so it was eliminated. After deleting one such questionnaire, the questionnaire item is valid and reliable.

Multiple Linear Regression Equation

This analysis uses multiple linear regression analysis models, which is helpful to determine whether there is an influence between the independent variables on the dependent variable. The following is a summary of the results of multiple linear regression analysis:

Table 3. Multiple Linear Regression Equations

Independent Variables	Coefficient Regression
Constant	2,011
Trust (X_1)	0,359
Information Systems Tecnology (X_2)	0,395

Sumber: SPSS processed

Based on table 3, the equation is:

$$\mathbf{Y=2,011 + 0,359\ X_1 + 0,395\ X_2}$$

The constant value (β_0) shows the value of individual performance (Y). If the trust variable (X_1) and information system technology (X_2) are constant or zero, then the individual performance value (Y) is 2.011.

The regression coefficient on each independent variable shows the pattern of the relationship between the independent variable and the dependent variable. If the regression coefficient is positive, then the independent and dependent variables have a positive relationship pattern (if the independent variable increases, the dependent variable will also increase). If the regression coefficient is negative, then the independent and dependent variables have a negative relationship pattern (if the independent variable increases, the dependent variable will decrease). The following is the regression coefficient generated by each independent variable:

1. The regression coefficient for X 1 (β1) = 0.359
   Trust (X_1) has a positive relationship pattern with individual performance (Y), meaning that if trust (X_1) increases by one unit, then the individual performance (Y) will increase by 0.359, assuming the information system technology variable (X_2) is constant.
2. Regression coefficient for X_2 (β_2) = 0.395
   Information system technology (X_2) has a positive relationship pattern with individual performance (Y), meaning that if information system technology (X_2) increases by one unit, individual performance (Y) will increase by 0.3 9 5, assuming the trust variable (X_1) is constant.

Hypothesis testing

1. Test F

The model generated from the multiple linear regression method used needs to be tested for the significance of the overall regression equation, namely through the F test.

Table 4 . F Test Results

Model	F-$_{count}$	Sig-F	R^2
Constant Trust (X_1) Information Systems Tecnology (X_2)	13,757	0,000	0,690

Source: SPSS processed

Based on table 4. obtained F count by 13, 7 57 with a significant level of 0.000 is less than 5% (sig <5%), then H_0 is rejected, and H_1 accepted, which means regression generated is significant or suitable to determine the effect of trust (X_1) and information system technology (X_2) on individual performance (Y).

Based on the coefficient of determination (R^2) generated in the amount of 0.590 means that the variable trust (X_1) and technology information system (X_2) effect on performance variables individually (Y) by 6 9% while the remaining 3 1% is explained by other variables which were not discussed in this study.

2. The t-test

The t-test can be used to determine the partial effect of trust (X_1)and information system technology (X_2) on individual performance (Y). The following are the results of the t-test:

Table 5. T-test results

Model	t-$_{count}$	Sig
Trust (X_1)	3,494	0,002
Information Systems Tecnology (X_2)	3,425	0,007

Source: SPSS processed

The value t-$_{count}$ on variable trust (X_1) is 3.494, with a significant level of 0.002. This number is less than 5% (sig <5%), then H_0 is rejected, and H_1 accepted, which means that the variable trust (X_1) affects the performance of individual (Y), so the 1st hypothesis "That trust affects individual performance in the Samsat East Java Joint Office" is proven true.

Value t count on variable information technology systems (X_2) of 2.025 with a significant level of 0.007 less than 5% (sig <5%) then H_0 is rejected, and H_1 is accepted. It means that the information technology systems (X_2) affect individual performance (Y). So the second hypothesis, "That the information system technology for the payment of Motor Vehicle Tax (Link System) affect individual performance in the Joint Office of Samsat East Java," is proven true.

Discussion

The temporary test simultaneously shows that the resulting regression is significant or suitable to determine the effect of trust and information system technology on individual performance and can explain that the variables of trust and information system technology affect individual performance variables by 69%. In comparison, the remaining 31% is explained by other variables not discussed in this study, such as the technology-task suitability factor (Suryani & Sumiyana, 2014). According to Suryani & Sumiyana (2014), the suitability of technology tasks positively affects the use of information technology, which is under the TTFM (task-technology fit) model, emphasizing task-technology suitability factor to improve performance rather than the technology utilization factor. Other may also consider the new model in the relation between human and

technology in the success of information systems (Suryaningrum, 2012), the decomposed theory of planned behavior (Hastuti, Suryaningrum, Susilowati, & Muchtolifah, 2014), or about moral obligation (Yunianti, Putri, Sudibyo, & & Rafinda, 2019).

Trust correlates with individual performance. This result supports the respondent's statement, namely that respondents or users of information systems can be trusted, users of information systems are competent in their field of work, and guarantees or guarantees for information system errors. Information system technology correlates with individual performance. These results support the respondent's statement that information system technology helps users combine information from other sections/departments and produce the desired information. Information system technology currently in use can be accessed easily. Users can quickly obtain the data needed, and current information system technology can help users complete work in a timely and efficient manner because the operation of the information system is easy to understand, understand and run (Nahumury, Utama, & & Suryaningrum, 2018).

Trust influences individual performance. This influence is following trust, which is necessary for users of new information systems. They feel that the new information system technology can improve individual performance in carrying out company activities. At the same time, information system technology affects individual performance. It is appropriate that information system technology is a set of components or procedures used to collect, classify, analyze, and communicate information to improve individual performance.

Because this study can only prove the variable relationship by 69%, further research can develop research by adding research conducted by Abdillah & Saepullah (2018), which examines Testing of Technology To Performance Chain: Structural Equation Modeling Approach, aims to (1) Testing the influence of the suitability of technology tasks on the expected consequences of use, affect and performance; (2) examining the effect of the expected consequences of use, affect, social norms and facilitating conditions on performance and; (3) Testing the effect of the use of information technology on individual performance. The benefit of this research is to strengthen the theories about the utilization of existing information technology, especially the technology performance chain model (Technology to Performance Chain). And this research concludes that the suitability of technology tasks has a significant positive effect on the expected consequences, affect, and individual performance. The expected consequences have a significant positive effect on utilization. Affect has a negative and insignificant effect on the use of information technology. Social norms have a positive and insignificant effect on the use of information technology. The use of information technology has a significant positive effect on individual performance.

Another variable to be considered is the four contingency factors (Kusumastuti & Iwandi, 2012). They examined the Effect of Participation on User Satisfaction in Information System Development with Task Complexity, System Complexity, and User Influence as Moderating Variables. This study was based on the analysis that user participation in information system development positively affected satisfaction. Users in the development of information systems positively affect user satisfaction in the development of information systems.

CONCLUSIONS

The results of this study prove that trust and information systems technology affect an individual's performance. These findings imply that when employees trust the new systems using new

technology, the employee will voluntarily be using the technology and will finally improve the performance.

From the results of the discussion, the suggestions that can be conveyed are as follows: First, Samsat Link, namely Motor Vehicle Tax payment services without paying attention to the domicile of the taxpayer, is a development of new technology, for this reason, agencies should re-develop Samsat Link to make it easier for users of information system technology in complete its tasks. Second, it is recommended for further researchers to add instruments to the information system technology variable so that the research results are more accurate.

The limitations of this study will inspire researchers who will study the same topics to expand or confirm this research. Thus, this research has limitations, including 1) Research data resulting from instruments based on the perception of the respondent's answer. This perception will cause problems if the respondent's perception is different from the actual situation. This study only used a survey method through a questionnaire. The researcher did not conduct direct interviews so that the conclusions put forward were only based on the data collected using written instruments. 2) The Number of samples used in this study is relatively small (n <30), so the results cannot describe the situation in the field and are limited to the Samsat East Java Joint Office.

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