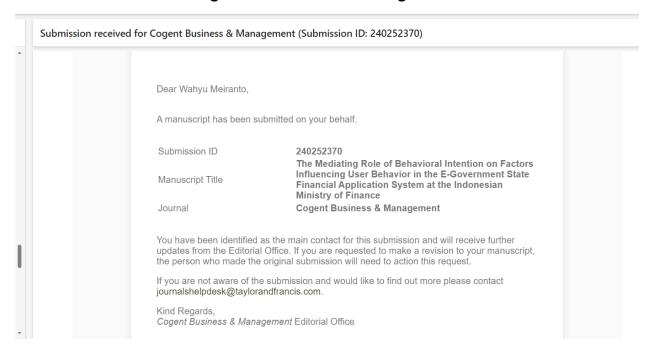
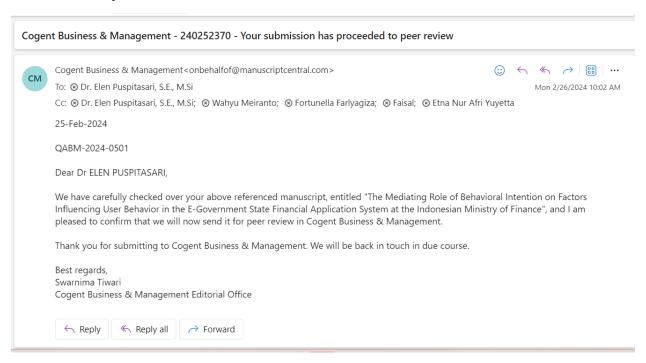
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1. Submission to the Cogent Business and Managemen Journal



2. Manuscript dikirim ke Peer Review



3. Proses Review dari tiga Reviewer

15-Apr-2024

Ms. No. 240252370

The Mediating Role of Behavioral Intention on Factors Influencing User Behavior in the E-Government State Financial Application System at the Indonesian Ministry of Finance Cogent Business & Management

Dear Dr ELEN PUSPITASARI:

Your manuscript: "The Mediating Role of Behavioral Intention on Factors Influencing User Behavior in the E-Government State Financial Application System at the Indonesian Ministry of Finance", submitted to Cogent Business & Management, has been reviewed. The reviewer comments suggest that if you complete some revisions, your manuscript could be accepted for publication.

The reviewer comments are included at the bottom of this letter. Your revision is due by 13-May-2024. If you would like to submit a revision, please:

- 1) Submit a list of changes or a rebuttal against each point in the reviewer comments. More information can be foun here: https://authorservices.taylorandfrancis.com/publishing-your-research/peer-review/#respondtoreviewers
- 2) Show any changes to the text, by using a different color font or by highlighting the changes (please do not use the Track Changes feature in Microsoft Word).
- 3) Any figures should be saved as either .ps, .eps, .tif or .jpeg file types. If you have built your paper in LaTex, please ensure that all relevant .sty, .bib, .cl etc. supplementary files are included so that the manuscript can be correctly built.
- 4) Make sure to refer to the formatting requirements for this journal found on the journal's Information for Authors page here:[include journals IFA link].
- 5) Upload all source files including a clean copy of your manuscript as well as the version with changes.

IMPORTANT: Your original files are available to you when you upload a revision. Please delete any files that you do not want to include with your revision. To submit a revision, go to:

https://rp.tandfonline.com/submission/flow?submissionId=240252370&step=1.

For further assistance, please contact the Editorial Office team at QABM-peerreview@journals.taylorandfrancis.com.

You may request an extension of the due date of 13-May-2024 by contacting the journal. If you do not want to submit a revision, please respond to this email with the text: 'Decline to revise'. Please note if your manuscript becomes overdue, after a certain time period it will be withdrawn.

Thank you for submitting your manuscript to Cogent Business & Management. I look forward to receiving your revision.

Sincerely,

Dr Anbazhagan Neelamegam

Academic Editor, Cogent Business & Management. n.anbazhagan.alu@gmail.com

Comments from the Reviewers:

Reviewer: 1

Comments to the Author

- 1. Emphasize the research methodology in the abstract section
- 2. In the introduction, why is it important to carry out this research?
- 3. In the introduction, what is the importance of using the SAKTI application?
- 4. In the discussion section, compare the research results with the results of previous research.
- 5. Conclusions are adjusted to the research hypothesis

Reviewer: 2

Comments to the Author

I thank the authors for their paper on The Mediating Role of Behavioral Intention on Factors Influencing User Behavior in the E-Government State Financial Application System at the Indonesian Ministry of Finance. Research sounds interesting. I have the following comments on the paper:

1-The abstract should highlight the study outcome and its implications. The Introduction is very generic and does not have much support from the past few years of research. It does not explain the problem statement or research questions. Why is the current research required? What is the need? How does the research contribute to the existing body of knowledge?

strong recommendation highlight the is to literature How was the study conducted without identifying the gap? It is recommended to include 2022....), latest research studies (2024,2023, example: https://doi.org/10.1080/23311975.2021.1936368

- 2- Many sentences were written without mentioning the related citation. Please address this issue throughout the article. It is recommended to include the latest research studies (2024, 2023, 2022....).
- 3- A complete change is required in the discussion and implication section. A separate section on discussion, managerial implication, and societal implication explained with reference to previous research finds needs to be added.
- 4- A separate section on the study limitations is a must.

Hope a structured approach to refine the article flow would help bring it in better shape.

Reviewer: 3

Comments to the Author

Abstract

• The abstract necessary to add the main contributions of research results from practical and academic perspectives.

Background

• The authors mentioned there are two novelties, namely the first is using the UTAUT2 model to test behavioral intention using a mandatory system, namely SAKTI. This novelty is not enough to just adopt the UTAUT 2 model for the implementation of SAKTI, even though the results of the existing literature review have never implemented it, what you need to explore is when the system is mandatory, the behavioral predictors that must be added and modify the UTAUT 2 model such as the perspective of the level of compliance, fairness perspective, and gradual availability of training for its users. The second update according to the authors is testing the mediating effect of the user's behavioral intention of SAKTI on the relationship between facilitating conditions and habit with the behavior of using the SAKTI user. This is not new, but the basic model of UTAUT 2 explains that the

mediating role of interest in behavior is in relation to facilitating conditions and habit with the behavior of using systems.

• The authors need to know that the UTAUT 2 model starts from incorporating three constructs: hedonic motivation, price value, and habit. Individual differences—namely, age, gender, and experience—are hypothesized to moderate the effects of these constructs on behavioral intention and technology use. This model focuses on the consumer perspective so that constructs such as hedonic motivation, price value, and habit are worthy predictors of behavioral intention in using information system applications. Meanwhile, if this model is fully adopted into the application of SAKTI, it will become irrelevant to the construct especially of hedonic motivation, and price value as a predictor of behavioral intention? Can the authors answer that SAKTI users have an intention in behaving because of hedonic motivation, on the one hand the SAKTI application is mandatory?

kelationship to Literature

• This article demonstrated an adequate understanding of the relevant literature, but there are no research gaps discussed in the background of previous study. Some references are also too old and outdated, you can add references from the last five years with relevant themes.

Method and Materials

- The author has explained the sampling technique quite well, but has not explained the justification for why samples were taken only at KPPN type A1 Semarang II? Meanwhile in Indonesia, there are 98 KPPN type A1 which also use the SAKTI application. Furthermore, there are also several levels of workers at KPPN who of course have different authorities in using the SAKTI application. Why don't you classify respondents based on SAKTI user stratification?
- The use of SEM as a statistical tool is divided into 2 types, namely covariance-based SEM (CB-SEM) and variance-based SEM (PLS-SEM). There are some limitations to the use of PLS-SEM (Rouse, A., and B. Corbitt. 2008. There's SEM and "SEM": A critique of the use of PLS regression in information systems research. ACIS 2008 Proceedings: 81). Why did you choose to use PLS-SEM as a statistical tool instead of using CB-SEM? Please Explain.
- Author/s need to add the demographic characteristics of respondents to the discussion section, so that it can help enrich the discussion, especially regarding context such as gender, age and the characteristics of the task in each function and part of the respondent's job category.

Research Findings and Discussion

- Author/s need to add the demographic characteristics of respondents to the discussion section, so that it can help enrich the discussion, especially regarding context such as gender, age and the characteristics of the knowledge in each function and part of the respondent's job category so that can deepen the discussion.
- Research Findings Conceptual explanation of the results of hypothesis testing, the discussion is good, but for contextual explanations is very brief, and can be improved.

 demics

 /b>

The authors can't identify clearly any implications for practice and/or further research.

4. Koreksi pertama dari Editorial Cogent Business and Management Journal

22-May-2024

Title: The Mediating Role of Behavioral Intention on Factors Influencing User Behavior in the E-Government State Financial Application System at the Indonesian Ministry of Finance

Dear Dr ELEN PUSPITASARI

Thank you for submitting your research article.

Technical checks have been completed on your manuscript and it does not currently meet the requirements of the journal.

Please make changes on the below points and resubmit your updated manuscript:

1. We wish to inform you that consent to participate from the participants are a mandatory factor for this study. We noticed that the manuscript states that "Participants were well informed that their information would be used only for researching purpose only. All participant information was de-identified and the consent was not required". However, it was not disclosed clearly that consent was obtained. We request you to kindly fulfil this requirement, so that we can process this manuscript further. We also wish to inform you that written consent is mandatory, except for very special cases with a legitimate reason. If verbal consent was obtained from the participant, please clarify the same with a valid reason and kindly provide the approval obtained from an ethical board to perform this study, along with the approval letter separately uploaded under the designation "supplementary material – not for review". Kindly also note that we cannot process this submission further without the ethical and consent disclosures.

To re-submit your manuscript, please go to your dashboard on the Author Submission Portal at https://rp.tandfonline.com/dashboard/, locate the manuscript and click 'Resume'.

We appreciate that you have chosen to submit to Cogent Business & Management. If we do not receive your updated manuscript within 28 days, we will proceed to withdraw it from our system.

Please do not hesitate to contact me by relying to this email if you have any questions.

Best wishes.

Pritik Vyas

Cogent Business & Management Editorial Office

5. Koreksi kedua dari Editorial Cogent Business and Management Journal

03-Jun-2024

Title: The Mediating Role of Behavioral Intention on Factors Influencing User Behavior in the E-Government State Financial Application System at the Indonesian Ministry of Finance

Dear Dr ELEN PUSPITASARI

Thank you for submitting your research article.

Technical checks have been completed on your manuscript and it does not currently meet the requirements of the journal.

Please make changes on the below points and resubmit your updated manuscript: We have noticed that two of the requirements in the submission that was previously asked are not addressed:

Please follow the below mentioned point so that we can process you manuscript further in peer review:

We wish to inform you that ethical approval from the board of a valid institution of any of the authors and consent to participate from the participants are a mandatory factor for this study. We noticed that the manuscript states that the authors have submitted the request letter prior to conducting the study. However, it was not disclosed that this request was approved, and there was no evidence of the approval. We request you to kindly fulfil this requirement, so that we can process this manuscript further. We also wish to inform you that written consent is mandatory, except for very special cases with a legitimate reason. Please clarify why verbal consent was obtained from the participant and provide the approval obtained from an ethical board to perform this study, along with the approval letter separately uploaded under the designation "supplementary material – not for review". Kindly also note that we cannot process this submission further without the ethical and consent disclosures.

To re-submit your manuscript, please go to your dashboard on the Author Submission Portal at https://rp.tandfonline.com/dashboard/, locate the manuscript and click 'Resume'.

We appreciate that you have chosen to submit to Cogent Business & Management. If we do not receive your updated manuscript within 28 days, we will proceed to withdraw it from our system.

Please do not hesitate to contact me by relying to this email if you have any questions.

Best wishes,

Pritik Vyas

Cogent Business & Management Editorial Office

6. Koreksi ketiga dari Editorial Cogent Business and Management Journal

13 Juni 2024

Dear Author

Thank you for your email.

We have noticed that you have sent us the pdf version of the figures. Kindly provide figures in a editable print format.

Such as doc. docx. or jpeg. So that we can proceed with attaching the updated files.

Follow the below point to ensure you have sent the correct format for the figures files. Kindly reply to us through this mail by sending us the updated version of the manuscript as well as the updated version of the figure files

"1. Please provide all the tables and figures in editable format in separate and individual files to be uploaded along with your manuscript file. This is to ensure that the tables and figures are in print quality. Please ensure that the figures are in print quality (300dpi for color figures, 600 dpi for greyscale figures).

Note, please ensure that each table and figure is provided in separate and individual files and also, ensure that the files are named with their respective table/figure numbers. Please also ensure that the figure/table captions are present in the file.

Please note that each single table and figure should be in a separate file.

Kindly provide a consent statement in the manuscript. We require statement that indicates the following word "Informed written consent " or "Informed verbal consent". Please follow the below point so that we can process your manuscript for consent statement.

The changes required to the informed consent statement are as follows please add this statement in the main manuscript so that we can proceed further.

In studies involving human participants a statement should be included which indicates that informed consent for participation in the study has been obtained. Please include a statement regarding informed consent in the methods section of your article, including whether this consent was written or verbal.

Please reach out to us in case of any further queries.

Best regards

Pritik Vyas

Editorial Office

QABM-peerreview@journals.taylorandfrancis.com

Cogent Business & Management (ORG)

7. Koreksi keempat dari Editorial Cogent Business and Management Journal

19 Juni 2024

Dear Dr. Wahyu Meiranto,

Thank you for the email.

As stated earlier in the unsubmission email.

Thank you for providing the informed consent statement in the main manuscript. Kindly add the ethical statement as well in the main manuscript.

Please follow the below point to provide a proper ethical statement in the manuscript so that we can proceed.

Questionnaire/survey studies and interviews/focus groups require ethics committee approval. Please include a statement in the methods section of your article indicating what ethical approval was obtained for the study. This statement should include the name of the relevant ethics committee which provided approval and the reference number where possible. More information about this can be found here: https://authorservices.taylorandfrancis.com/editorial-policies/research-ethics-guidelines-for-arts-humanities-and-social-sciences-journals/

*Please provide Ethics approval statement in your manuscript which includes the ethics committee approval. [For instance, the study was approved by ethics committee of (university name) and reg. no. XXXX].

Please ensure that you have provided every single table and figure in a separate file.

We have noticed that you have addressed our changes required for tables and figures. We want to request you that:

Every single table and figure should be in a separate document.

For instance: Figure 1 in separate document. Figure 2 in a separate document and so on."

Please reach out to us in case of any further queries.

Best regards,

Pritik Vyas Editorial Office

QABM-peerreview@journals.taylorandfrancis.com

Cogent Business & Management (ORG)

8. Proses pengiriman revisi manuscript ke Peer Review

20 Juni 2024

Dear Dr. Wahyu Meiranto,

Thank you for your email.

We have uploaded the attachments in the manuscript and processed your manuscript further in the peer review.

Please reach out to us in case of any further queries.

Best regards,

Pritik Vyas

Editorial Office

Cogent Business & Management (ORG)

9. Manuscript Accepted

22-Jun-2024

Dear Dr ELEN PUSPITASARI:

Ref: The Mediating Role of Behavioral Intention on Factors Influencing User Behavior in the E-Government State Financial Application System at the Indonesian Ministry of Finance

Your submission to Cogent Business & Management has now been considered. We are pleased to accept your paper in its current form which will now be forwarded to the publisher for copy editing and typesetting.

You will receive proofs for checking, and instructions for transfer of copyright in due course.

The publisher also requests that proofs are checked through the publisher's tracking system and returned within 48 hours of receipt.

Thank you for your contribution to Cogent Business & Management and we look forward to receiving further submissions from you.

Sincerely,

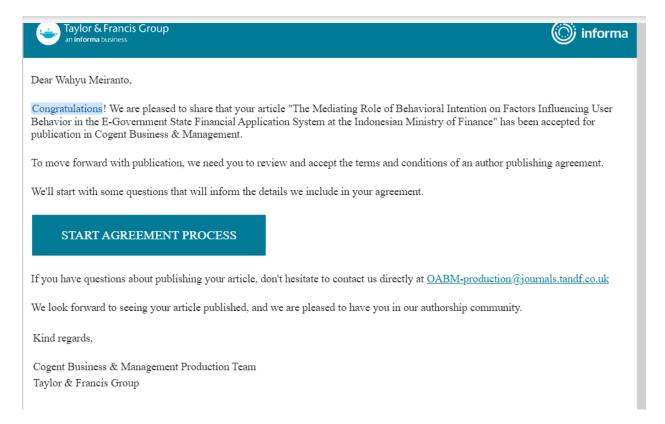
Dr Anbazhagan Neelamegam

Cogent Business & Management

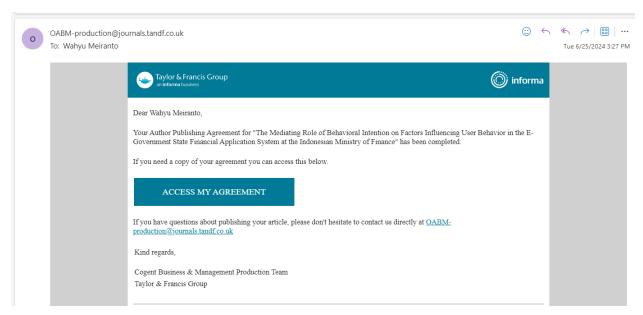
n.anbazhagan.alu@gmail.com

10. Penerimaan artikel untuk publikasi ke DOI - 10.1080/23311975.2024.2373341

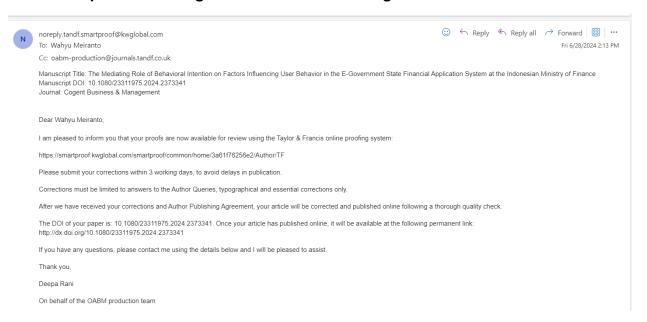
25 Juni 2024



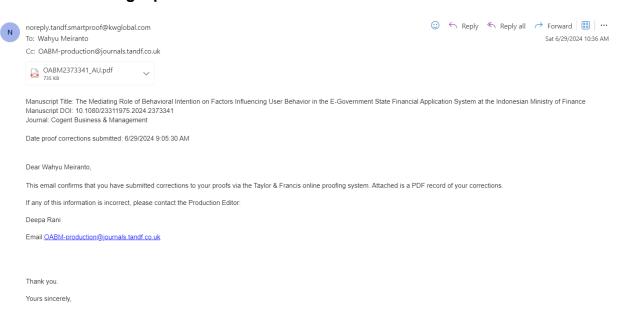
11. Kelengkapan Perjanjian Publikasi



12. Proses proof read Cogent Business and Management Journal



13. Proof read lengkap



15. Publikasi Artikel

Dear Wahyu Meiranto,

Your Open Access article, <u>The mediating role of behavioral intention on factors influencing user behavior in the E-government state financial application system at the Indonesian Ministry of Finance, published in Cogent Business & Management, Volume 11 Issue 1, is now available to access via tandfonline.com.</u>

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Stewart Gardiner Global Production Director, Journals Taylor & Francis Group