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Acceptance of E-Government by Civil Servants in Siak Regency Using the Technology Acceptance Model Approach

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Abstract

This study aims to analyze the acceptance of e-government by the State Civil Apparatus (ASN) in Siak Regency through the implementation of E-Absensi using the Technology Acceptance Model (TAM) approach, specifically in understanding the perception of usefulness (Perceived Usefulness), ease of use (Perceived Ease of Use), and Attitude and Intention of Use (Attitude & Behavioral Intention). The method is a qualitative approach using interviews, observation, and documentation, with data analysis in NVivo 12 Plus and triangulation techniques to ensure the validity and reliability of the findings. The findings of this study indicate that acceptance of e-government through the implementation of E-Absensi by ASN in Siak Regency has been ongoing but remains in a transitional stage between administrative compliance and substantive adoption. The perception of usefulness (Perceived Usefulness) is strong, as ASN recognizes that E-Absensi can improve discipline, transparency, and work efficiency. However, the perception of ease of use (Perceived Ease of Use) still faces several obstacles, including limited system access, differences in digital literacy, and technical barriers that affect the user experience. As a result, attitudes and behavioral intentions are driven more by policy pressures and organizational obligations than by intrinsic awareness.

Keywords: e-government, technology acceptance model, e-absensi, digital government, digitalization of bureaucracy

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INTRODUCTION

Civil Servants (ASN) in Siak Regency continue to face various challenges in implementing the E-Absensi system as part of e-government implementation. These challenges are evident in the continued resistance of some ASN to the transition from manual to digital attendance systems, driven by ingrained work habits and the perception that using technology is more complicated than conventional methods. Furthermore, sanctions in the form of performance allowance deductions for ASN who fail to maintain electronic attendance have not been implemented consistently, reducing compliance with the system. Another obstacle is limited access to E-Absensi, which can only be used via government office Wi-Fi networks, making it difficult for ASN to perform duties outside the office. These conditions indicate that user behaviour, organisational oversight, and infrastructure support remain key challenges to increasing e-government acceptance within the Siak Regency Government.

The implementation of e-government has become mandatory (Rahman, Adni, Tri, & Nasution, 2024). E-government can improve administrative efficiency, reduce operational costs, and optimise resource utilisation (Fisdian Adni, Rusadi, & Baharuddin, 2024). Ultimately, e-government can create a more modern and responsive governance structure, but its successful implementation is largely determined by acceptance from both the public and the government itself (Setiawan, Winarno, & Fudholi, 2021). Acceptance of e-government is a key concern, as without the support and participation of various stakeholders, e-government implementation efforts can encounter obstacles and fail to achieve the desired results (Fetais, Faisal, Sabir, & Al Esmael, 2022; Malodia, Dhir, Mishra, & Bhatti, 2021). E-government acceptance is based on the extent to which users, particularly government employees and the public, adopt and use technology-based systems for government services (Munyoka & Maharaj, 2019; Sabani, 2020). The successful implementation of e-government can also demonstrate acceptance, as even sophisticated technology will be ineffective if not utilised optimally by its users (Mensah, 2020).

On the other hand, relationships in e-government are divided into two categories: internal relationships (government-to-employees (G2E) and government-to-government (G2G)) and external organisational relationships (government-to-citizen (G2C) and government-to-business (G2B) (Muhammad, Arief, & Fuad, 2024). Government-to-employee (G2E) is the relationship between the government and employees working in government institutions (Sugiono, 2021). This relationship aims to improve the performance and well-being of government employees working in public service institutions (Rao, 2017). The better the government's system, the better employee performance and well-being, resulting in more optimal public service (Ma & Wu, 2020).

One form of government-employee relationship is the E-Absensi module, or electronic attendance system. This module can be accessed through the E-Government Portal application, which is mandatory for all State Civil Apparatus (ASN) and Non-ASN within the Siak Regency Government starting in January 2020. There are several other modules in the E-Government Portal besides E-Absensi, such as public complaints, report submission, executive dashboard, assistance, and others. This Android- and iOS-based application was developed by the Siak Regency Regional Personnel and Human Resources Development Agency in collaboration with the Siak Regency Communication and Information Office (Harijal, 2019; Potretnews, 2019).

The purpose of implementing E-Absensi is to measure the level of employee discipline within Regional Apparatus Organisations (OPD) (Ferdika & Nasution,

2020). Due to the implementation of manual attendance, employee discipline cannot be measured. When manual attendance is used, there is no record of employee arrival and departure times. As a result, employees can fill in their attendance on another day or leave it with another employee. This certainly makes it difficult to impose appropriate sanctions (Rifaldi, Kamariyah, Pramudiana, Anwar, & Prahmana, 2025). With E-Absensi, it is hoped that employees will be more disciplined because attendance recaps can be viewed in real time and synced with employees' and managers' mobile phones, so employees are immediately aware of absences. The implementation of E-Absensi has affected performance allowance deductions across OPDs in Siak Regency. Absences are subject to performance allowance deductions, while those in the External and Internal Services are not subject to performance allowance deductions.

The problem-solving approach used is the Technology Acceptance Model (TAM). Fred Davis developed this model and is a framework that can be used to understand the factors that influence technology acceptance by users (Desmaryani, Soleh, & Wiarta, 2024; Martens, Roll, & Elliott, 2017). This model is based on two main constructs: Perceived Usefulness (PU) and Perceived Ease of Use (PEAU) (Aswar, Ermawati, Juliyanto, Andreas, & Wiguna, 2022). These two basic constructs influence the mediating constructs: Attitude toward Using (A) and Behavioural Intention to Use (BI) (Zaineldeen, Hongbo, Koffi, & Hassan, 2020). Actual System Use is the final construct influenced by BI, thereby showing the impact of users' intentions and perceptions of the technology used (Nnaji, Okpala, Awolusi, & Gambatese, 2023).

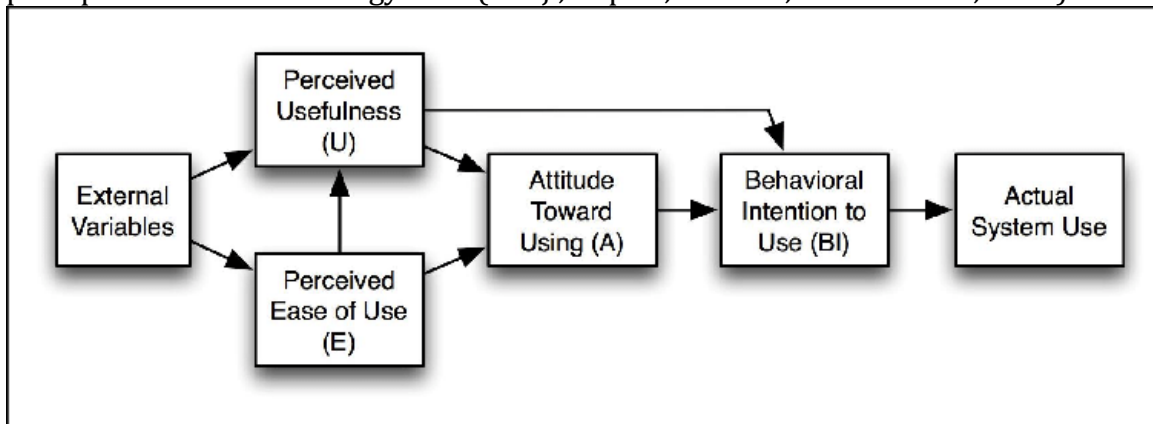


Figure 1. Fred Davis' Technology Acceptance Model Framework

The Technology Acceptance Model (TAM) was chosen in this study because it is able to systematically explain technology acceptance behavior through the relationship between perceptions, attitudes, intentions, and actual use of a system. In the context of the implementation of E-Absensi in Siak Regency, the TAM model can be used to identify the extent to which ASN perceive the system as useful in supporting their work (Perceived Usefulness) and easy to use in daily activities (Perceived Ease of Use). Both perceptions will influence ASN attitudes towards the use of E-Absensi, which in turn shapes the intention to continue using the system and culminate in actual use. Thus, TAM is a relevant approach to analyzing the factors that encourage and hinder the acceptance of e-government within the Siak Regency Government and provides a basis for formulating strategies to increase the use of technology by ASN.

The state of the art in this research was obtained through collecting articles from Scopus by collecting as many as 1,781 article databases which were then visualized in the image below.



Figure 2. Network Visualization of E-Government Receipts processed with Vosviewer software

Network visualisation serves to show the network between the visualised terms. If the relationship between one term and another is printed in bold with large circles, it indicates a fairly large and strong relationship between the terms. Conversely, if the relationship between one term and another is printed in thin print with small circles, it indicates a weak relationship between the terms (Malik, Prianto, Roni, Yama, & Baharuddin, 2023). The acceptance of e-government is a crucial factor in determining the successful implementation of technology-based public services. In this context, the Technology Acceptance Model (TAM) is used to explain how user perceptions of benefits (Perceived Usefulness) and ease of use (Perceived Ease of Use) influence their attitudes and intentions in using e-government systems. The greater the perceived benefits and the easier the system is to use, the higher the level of user acceptance of e-government services. Therefore, TAM is a relevant framework for analysing the acceptance of E-Absensi by Siak Regency ASN as a form of e-government implementation within the government environment.

The research problem formulation examines how the acceptance of e-government by the State Civil Apparatus (ASN) in Siak Regency, through the implementation of the E-Absensi system, is assessed from the perspective of the Technology Acceptance Model (TAM). The analysis examined ASN's perceptions of the system's usefulness (Perceived Usefulness), ease of use (Perceived Ease of Use), attitudes and behavioural intention to use (Attitude and Behavioural Intention), and their influence on actual use of the system. In addition, this study identifies various supporting and inhibiting factors that arise during the implementation of E-Absensi, originating from technological aspects, organisational policies, and user characteristics. Through discussions in each subchapter, the study seeks to provide a comprehensive understanding of the level of e-government acceptance and the challenges faced in realising digital transformation within the Siak Regency Government.

RESEARCH METHODS

This study used a qualitative approach. The research process began with data collection through interviews, observation, and documentation. Interviews were conducted by considering several informants deemed appropriate and relevant to the research questions. Informants were selected using purposive sampling, which involves deliberately selecting them based on specific considerations relevant to the research objectives. Informant criteria included those with knowledge, experience, involvement, and authority in the implementation of E-Absensi as part of e-government in Siak Regency. Therefore, informants were selected from among policymakers, system managers, technical implementers, and direct users of the E-Absensi application. This selection aimed to obtain in-depth and comprehensive information regarding the factors influencing e-government acceptance from various perspectives related to the use of the E-Absensi system. Interviewees include the Regional Secretary of Siak Regency, the Head of the Siak Regency Communication and Informatics Office (Diskominfo), the Head of the Siak Regency Personnel and Human Resources Development Agency (BKPSDM), civil servants at the Siak Regency Regional Secretariat, the technical or IT team responsible for managing the E-Absensi system on the E-Government Portal, and vendors assisting in the development of the E-Absensi system in Siak Regency. Observations will also be conducted to help understand the actual conditions on the ground. Documentation will be conducted to collect data in the form of documents, such as reports, scientific literature, and other related information.

The next step in this research is data analysis. This study uses NVivo 12 Plus software to analyse the collected qualitative data. NVivo is a data analysis tool that systematically facilitates the indexing, categorisation, and text analysis of interview transcripts, documents, and field notes. The data analysis stage begins with exporting data from interview transcripts, policy documents, and observation notes into a format compatible with NVivo. After that, the coding process is carried out, namely, grouping data into categories or themes determined by the main indicators of the research.

The coding process in this study was conducted using a combination of deductive and inductive approaches. Initially, deductive coding was applied to establish categories and themes based on the main constructs of the Technology Acceptance Model (TAM): Perceived Usefulness, Perceived Ease of Use, Attitude toward Using, Behavioural Intention to Use, and Actual System Use. These categories served as an initial framework for organising data from interviews, observations, and documentation. Subsequently, inductive coding was conducted during the analysis when new themes, patterns, or issues were identified that were not fully captured by the TAM constructs, such as work culture factors, consistency in the application of sanctions, or limitations in technological infrastructure. By combining these two approaches, the analysis not only tested the relevance of TAM theory but also incorporated empirical findings from the context of E-Absensi implementation in Siak Regency. Following the coding process, data visualisation was performed using word clouds, concept maps, and cluster analysis to identify patterns of relationships between the research variables.

To enhance the research's methodological rigour, data obtained through interviews, observations, and documentation were integrated through a triangulation process of sources and techniques. Interviews played a role in exploring informants' perceptions, experiences, and views regarding the acceptance of E-Absensi; observations were used to verify the correspondence

between the information conveyed by informants and practices occurring in the field; while documentation served as supporting evidence that strengthened the research findings through various official documents, reports, and related policies. The integration of these three data sources enabled researchers to gain a more comprehensive understanding, increase the validity of the findings, and minimise potential bias that might arise from relying solely on a single data collection technique.

RESULTS AND DISCUSSION

Perceived Usefulness of E-Absensi in Improving ASN Discipline and Performance

Perceived Usefulness is one of the main constructs in the Technology Acceptance Model (TAM), which explains the extent to which individuals believe that using a technology system will improve their performance. In the context of this research, E-Absensi, as part of the e-government implementation in Siak Regency, is expected to provide tangible benefits for State Civil Apparatus (ASN), particularly by improving work discipline, administrative efficiency, and performance transparency. Therefore, it is important to examine how ASN perceive the benefits of E-Absensi, as these perceptions will significantly influence the level of acceptance and continued use of the system. The following are some key points related to the perceived Usefulness of E-Absensi:

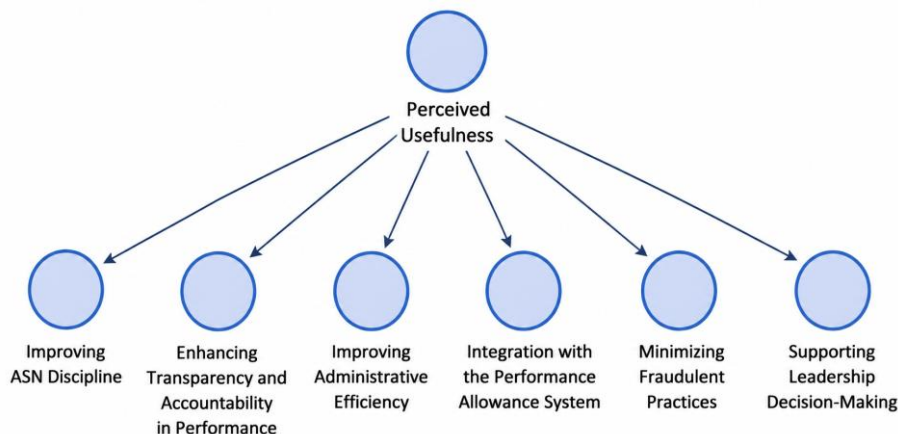


Figure 3. Perceived Usefulness of E-Absensi

The perceived usefulness of E-Absensi is a key factor driving e-government acceptance among Civil Servants (ASN) in Siak Regency, particularly when analysed through the Technology Acceptance Model (TAM). One of the most significant benefits is improved ASN discipline. Through real-time attendance recording, the system accurately monitors arrival and departure times, thereby reducing the potential for irregularities that were common in manual systems. From a TAM perspective, when ASN perceive that E-Absensi truly improves discipline and work order, their perceived usefulness will increase, ultimately fostering positive attitudes and intentions to continue using the system.

Furthermore, E-Absensi also contributes to increased transparency and accountability in ASN performance. Digitally documented attendance data can be directly accessed by management, making the monitoring and evaluation process more objective and transparent. This reduces the potential for subjectivity in performance appraisals. Within the TAM framework, this transparency

strengthens ASN's belief that the system adds value to the organisation. However, the level of acceptance also depends heavily on perceptions of fairness in data utilisation. If civil servants perceive that data is used consistently and fairly, they will develop a more positive attitude toward using the system.

In terms of administrative efficiency, E-Absensi simplifies the process of recapitulating attendance data, a task that was previously done manually. This faster, more accurate, and error-free process can reduce administrative burdens, especially within regional government agencies (OPDs). From a TAM perspective, this experience of efficiency strengthens the perception of the system's usefulness. However, efficiency alone is not enough to guarantee acceptance. Perceived ease of use must also be met. If the system is perceived as useful but difficult to use, civil servant acceptance may remain low.

The integration of E-Absensi with the performance allowance system is also crucial to increasing acceptance. The presence of civil servants (ASN) registered in the system directly impacts their financial entitlements, thus encouraging compliance with the system. Within the TAM framework, this strengthens the perception of usefulness because the system directly impacts individual interests. However, this situation can also lead to "forced" acceptance (compliance), in which civil servants use the system not out of awareness of its benefits but due to external pressure. Therefore, it is important to encourage more intrinsic acceptance. Furthermore, E-Absensi also plays a role in minimising fraudulent practices, such as theft of attendance or manipulation of attendance data, which often occur in manual systems. This creates a fairer and more integrity-based work environment. From a TAM perspective, when civil servants perceive the system as capable of creating fairness, attitudes toward the technology tend to become more positive. However, resistance can still emerge, especially from individuals who previously benefited from the old system. This demonstrates that perceptions of usefulness are not uniform but are influenced by each user's experiences and interests.

Finally, the use of E-Absensi data to support leaders' decision-making demonstrates the strategic value of this system. Accurate, real-time data can be used as a basis for performance evaluation, sanctioning, and the formulation of personnel policies. This makes E-Absensi not only an administrative tool but also a managerial instrument. In the context of TAM, this strategic value further strengthens the perception of usefulness at both the individual and organisational levels. However, the successful adoption of e-government by civil servants in Siak Regency depends heavily on consistent implementation, institutional support, and the system's ability to meet user needs. If perceived benefits are not balanced by ease of use and fairness in implementation, the resulting acceptance tends to be superficial and does not reflect optimal technology adoption.

These findings indicate that although E-Absensi is highly useful of improving discipline, transparency, and efficiency of ASN work, it does not automatically guarantee substantive acceptance of e-government. Within the Technology Acceptance Model (TAM) framework, perceived usefulness is indeed a primary driver. However, without being balanced by ease of use, policy consistency, and fairness in implementation, the resulting acceptance tends to be administrative and based solely on compliance, rather than on user awareness and needs (Jiang et al., 2025; Tsai, Yu, Yu, & Huang, 2025). This condition indicates that the implementation of e-government in Siak Regency still faces structural and cultural challenges, with technology not yet fully internalised as part of the ASN work culture. Therefore, the success of implementation is measured not only by system

usage but also by the extent to which ASN truly understand, accepts, and interprets the technology as a tool that sustainably supports their performance.

Perceived Ease of Use and Technical Barriers in E-Absensi Implementation

Perceived ease of use is a key construct in the Technology Acceptance Model (TAM), explaining the extent to which users believe a technology system is easy to understand and operate without requiring significant effort. In the context of E-Absensi implementation in Siak Regency, ease of use is a crucial factor influencing the level of acceptance of the e-government system by civil servants (ASN). Although E-Absensi is designed to improve efficiency and accuracy, various technical barriers and system limitations can influence ASN perceptions of ease of use. Therefore, it is important to identify aspects that support and hinder ease of use to understand the dynamics of technology acceptance more comprehensively. The perceived ease of use and technical barriers in E-Absensi implementation are as follows:

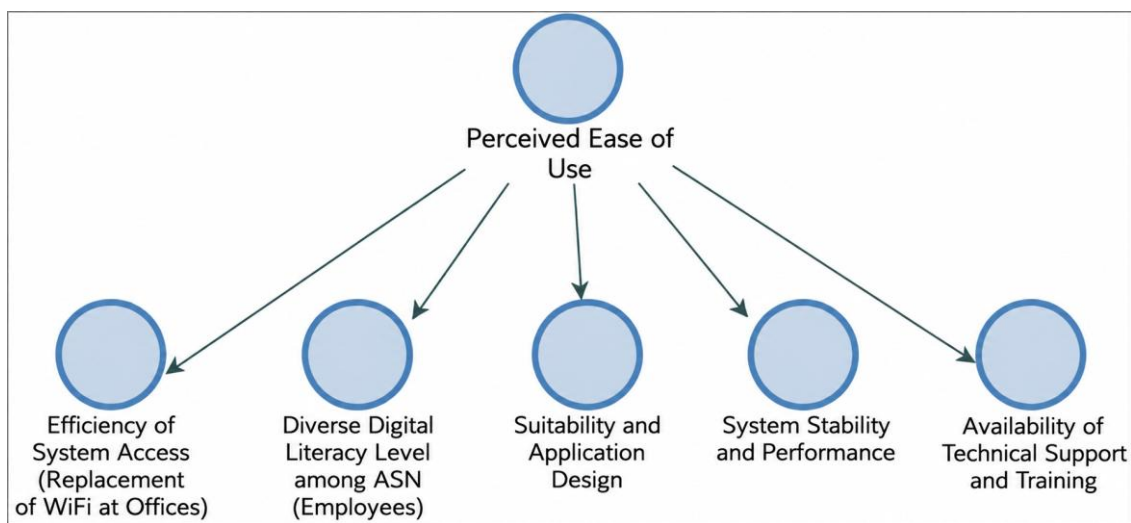


Figure 4. Perceived Ease of Use and Technical Barriers in E-Absensi Implementation

Perceived ease of use is a crucial factor in determining the level of acceptance of E-Absensi by Civil Servants (ASN) in Siak Regency, particularly within the Technology Acceptance Model (TAM) framework. Ease of use is not solely related to technical aspects but also reflects the user’s overall experience interacting with the system (El-Kassem & Al-Kubaisi, 2025; El Harim & El Harmouzi, 2025). In this context, although E-Absensi is designed to improve administrative efficiency, its success largely depends on the extent to which ASNs perceive the system as easy to understand, operate, and integrate into their work routines. If the system is perceived as complex or difficult, even a high level of perceived usefulness will not be sufficient to drive optimal acceptance.

One of the main barriers to perceived ease of use is the system’s limited access, which relies on the office Wi-Fi network. This directly reduces flexibility of use, especially for ASNs with high work mobility or frequent travel outside the office. From a TAM perspective, this limitation can reduce perceived ease of use because the system cannot be accessed anytime and anywhere according to user needs. As a result, civil servants may feel that using E-Absensi actually increases their workload rather than making it easier. This demonstrates that technological infrastructure plays a crucial role in shaping the user experience of e-government systems.

Furthermore, varying levels of digital literacy among civil servants (ASN) are also a significant factor in determining ease of use. Civil servants with strong technological skills tend to adapt more quickly to the E-Absensi system, while those less familiar with digital technology may have difficulty understanding the procedures. Within the TAM framework, this difference creates variations in perceived ease of use among users. If not balanced by adequate training, ASN groups with low digital literacy may resist the system, ultimately hindering overall adoption (Isabella, Agustian, Baharuddin, & Ibrahim, 2025; Isabella, Alfitri, Saptawan, Nengyanti, & Baharuddin, 2024).

Application interface design also plays a crucial role in shaping perceived ease of use. ASN will more readily accept an application with a simple, intuitive, and user-friendly interface. Conversely, if the system has complex or unresponsive navigation, users will experience difficulty operating it. Within the context of TAM, ease of interaction with the system increases perceived ease of use, which in turn positively affects attitudes and usage intentions. Therefore, the design aspect should not be ignored in the development of e-government systems.

Another equally important factor is system stability and performance. Technical disruptions such as slow applications, errors, or difficulty accessing them can undermine civil servants' trust in the E-Absensi system. In the long term, this can create the perception that the system is unreliable and difficult to use. From a TAM perspective, system stability is part of the user experience that directly influences perceived ease of use. If the system experiences frequent disruptions, civil servants are likely to be reluctant to use it, even if they recognise the benefits it offers. The availability of technical support and training is also a determining factor in increasing ease of use. Without adequate outreach, civil servants may not understand the features available in the E-Absensi system. Responsive technical support will help users overcome any challenges they encounter, thereby increasing their confidence in using the system. Within the TAM framework, this support acts as an external factor that can strengthen perceived ease of use and encourage wider technology adoption.

Overall, the perceived ease of use of E-Absensi in Siak Regency indicates that e-government acceptance is determined not only by the benefits offered but also by users' practical experience operating the system. Technical barriers, infrastructure limitations, and human resource factors are challenges that need to be addressed systematically. Therefore, to increase e-government acceptance, an approach is needed that focuses not only on technology development but also on increasing user capacity and continuous system improvements. Without such efforts, technology acceptance by civil servants (ASN) has the potential to be partial and unsustainable. Future actions should focus on improving infrastructure and systems to enhance the perceived ease of use of E-Absensi significantly. The Siak Regency Government needs to reduce its reliance on office Wi-Fi by developing a system accessible securely via public internet networks, for example, with GPS support or geofencing as a location-validation mechanism. Furthermore, improving the application design is crucial to ensuring a simpler, more intuitive, and user-friendly interface that it can be operated by all civil servants with varying levels of digital literacy. System stability must also be a priority by increasing server capacity, performing regular maintenance, and providing backup systems to minimise technical disruptions that could undermine user confidence. These efforts are crucial because, within the Technology Acceptance Model (TAM) framework, ease of use is strongly influenced by the user's technical experience in

accessing and operating the system (El-Kassem & Al-Kubaisi, 2025; El Harim & El Harmouzi, 2025).

On the other hand, strengthening human resource capacity and policy consistency are equally important strategic steps. The government needs to conduct ongoing, practical and adaptive training tailored to the capabilities of civil servants (ASN), and provide technical support through helpdesks or support teams in each regional government agency (OPD). Furthermore, consistent implementation of the E-Absensi policy, including integration with performance allowances and enforcement of sanctions, must be carried out fairly and transparently to avoid resistance. Furthermore, efforts are needed to build a digital work culture through a transformation roadmap that positions technology as a necessity rather than merely an administrative obligation. With this comprehensive approach, it is hoped that civil servants' acceptance of e-government in Siak Regency will evolve from mere compliance to more substantive and sustainable adoption.

Attitude and Behavioral Intention of Civil Servants towards E-Absensi within the Framework of E-Government Acceptance

Attitude and behavioural intention are two important constructs in the Technology Acceptance Model (TAM) that bridge user perceptions of technology and actual behaviour when using it. Attitude reflects a civil servant's positive or negative evaluation of E-Absensi. At the same time, intention to use reflects the extent to which civil servants desire to continue using the system in their daily work. In the context of e-government in Siak Regency, these two aspects are important indicators of whether the implementation of E-Absensi has been widely accepted or remains merely an administrative obligation. Therefore, analysing civil servant attitudes and intentions is key to understanding the sustainability of technology adoption within the bureaucracy.

The following are some of the key aspects that shape civil servants' attitudes and intentions toward E-Absensi:

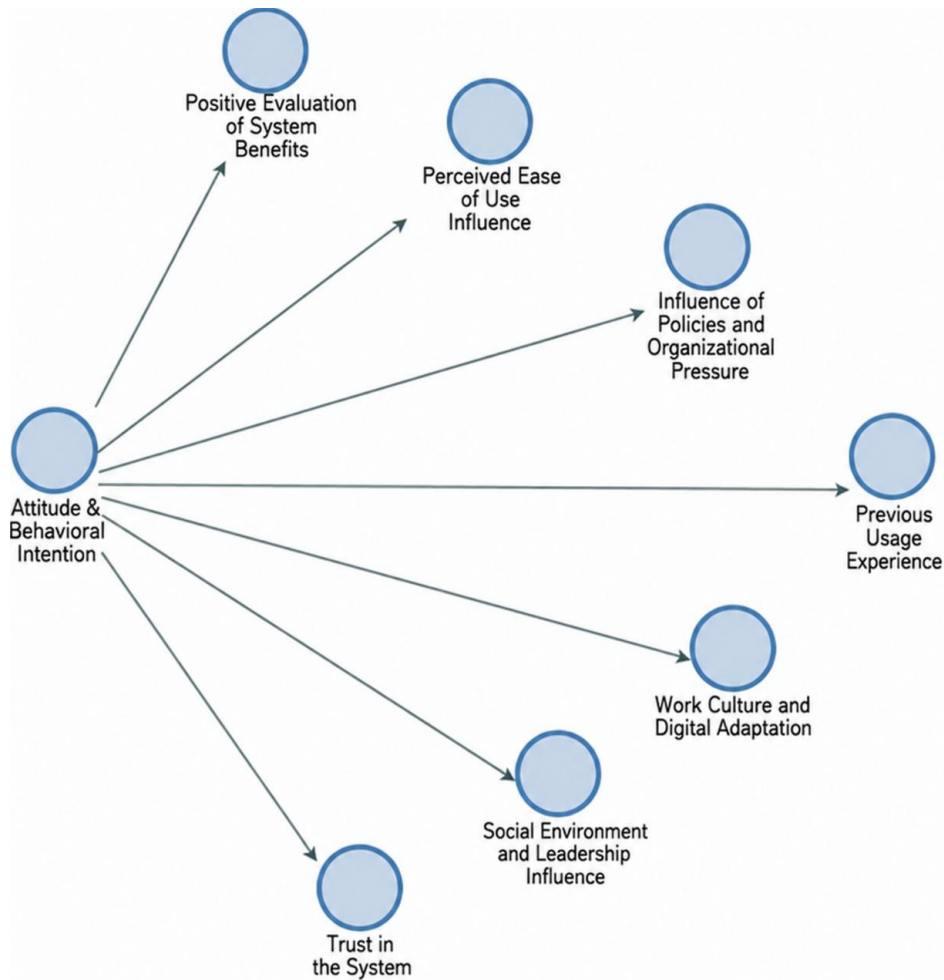


Figure 5. Attitudes and Intentions of of Civil Servants towards E-Absensi

A positive evaluation of the system’s benefits is the main foundation for shaping ASN attitudes toward E-Absensi. When ASN directly perceive that the system can improve discipline, transparency, and work efficiency, they believe the technology provides added value to their work activities. Within the Technology Acceptance Model (TAM) framework, this condition strengthens Perceived Usefulness (PU), which then encourages the formation of a positive attitude toward system use (Ahmed, Kaya, & Karanfiller, 2024; Amali, Katili, Suhada, Hadjaratie, & Mardlatillah, 2022; Anityasari, Pamungkas, & Sonhaji, 2024; Santoso, Suparta, Abdurachman, & Trisetyarso, 2020). However, it is important to note that this perception of benefits is not always uniform among ASN. For some ASN, the benefits may be perceived as increased professionalism, while for others, it may be perceived as a form of tighter control. These differing interpretations indicate that positive attitudes depend not only on the existence of benefits, but also on how those benefits are understood and experienced in the daily work context (Ibrahim, Baharuddin, & Wance, 2023).

On the other hand, perceived ease of use plays an equally important role in shaping ASN attitudes and usage intentions. A system that is easy to understand, uncomplicated, and can be operated without technical obstacles will create a positive user experience, thereby reducing resistance to the transition from a manual to a digital system. In TAM, Perceived Ease of Use (PEOU) not only directly influences attitudes but also indirectly strengthens perceptions of usefulness. This means that the easier a system is to use, the more likely users are to perceive it as

beneficial. Conversely, if a system is perceived as difficult or confusing, even if the benefits are high, ASN may still exhibit negative attitudes and be reluctant to use it. Therefore, the successful adoption of E-Absensi is determined not only by the magnitude of the benefits offered, but also by how simple and convenient the system is to use in daily work practices.

On the other hand, the influence of policies and organisational pressures is a crucial external factor in shaping the intention to use E-Absensi among civil servants in Siak Regency. The mandatory integration of performance allowances with the E-Absensi system directly encourages civil servants to use E-Absensi. In many cases, the motivation is more compliance-driven than intrinsically motivated. Within the Technology Acceptance Model (TAM) framework, this suggests that intention to use is not always driven of positive attitudes but can also be influenced by structural organisational pressures. While firm policies are effective in rapidly increasing adoption, if not accompanied by deep understanding and acceptance, such adoption can be temporary and unsustainable.

Previous user experience also plays a significant role in shaping civil servants' attitudes and intentions toward E-Absensi. Civil servants with positive experiences, such as ease of access, a stable system, and perceived benefits, tend to have higher levels of trust in the system. This reinforces positive attitudes and encourages voluntary adoption. Conversely, negative experiences, such as technical glitches, a difficult-to-use system, or unfair policy implementation, can foster resistance and scepticism toward the technology. From a TAM perspective, these experiences strengthen or weaken the relationships between perceived usefulness and ease of use and user attitudes.

Meanwhile, work culture and the digital adaptation process provide the context that shapes how civil servants interpret these policies and experiences. Work environments that are still accustomed to manual systems tend to slow technology adoption, as the shift to digital systems requires adjustments in behaviour, mindset, and work habits. In these circumstances, organisational pressure through policy can serve as an initial trigger for change. However, long-term success depends heavily on the organisation's ability to build an adaptive digital work culture. Thus, there is a close relationship between policies, user experience, and work culture, with all three simultaneously influencing civil servants' attitudes and intentions to adopt e-government, both as an administrative obligation and as a need internalised in daily work practices.

The influence of the social environment and leadership also plays a strategic role in shaping the attitudes and intentions of civil servants (ASN) regarding E-Absensi. Support from leadership is not only administrative but also symbolic, reflecting the organisation's commitment to digital transformation. When leaders actively use, monitor, and encourage the use of E-Absensi, this creates social norms that strengthen the legitimacy of the system's use in the workplace. Furthermore, interactions between coworkers also influence the adoption process, where civil servants who are accustomed to using the system can serve as references or even informal facilitators for other civil servants. From the Technology Acceptance Model (TAM) perspective, although social factors are not the primary construct, their presence can strengthen the relationship between perceived usefulness and perceived ease of use, thereby accelerating the formation of more consistent and collective usage intentions.

Furthermore, trust in the system (trust) is a crucial foundation for ensuring the continued use of E-Absensi. Civil servants need to believe that the system they

use is secure, reliable, and implemented fairly without discrimination. This trust includes confidence in data accuracy, protection of personal information, and consistent application of regulations, particularly those related to performance allowances and sanctions. If the system is perceived as non-transparent or error-prone, doubts will arise, which can undermine positive attitudes and user intentions. Conversely, when trust is high, civil servants are more likely to accept the system as part of their professional work. Thus, social support and trust in the system complement each other in shaping e-government acceptance that is not only formal but also sustainable and based on user confidence.

CONCLUSION

The findings of this study indicate that acceptance of e-government through the implementation of E-Absensi by ASN in Siak Regency has been ongoing but remains in the transition stage between administrative compliance and substantive adoption. From the Technology Acceptance Model (TAM) perspective, the perception of usefulness (Perceived Usefulness) is shown to be quite strong, as ASN recognises that E-Absensi can improve discipline, transparency, and work efficiency. However, the perception of ease of use (Perceived Ease of Use) still faces various obstacles, such as limited system access, differences in digital literacy, and technical barriers that affect the user experience. This condition affects the formation of ASN attitudes, which tend to be ambivalent: on the one hand, acknowledging the benefits of the system, but on the other hand, still feeling burdened by its use. As a result, attitudes and Intentions of Use (Attitude & Behavioural Intention) are more driven by policy pressures and organisational obligations, especially because of their link to performance benefits, rather than intrinsic awareness. Overall, this study confirms that the success of e-government implementation depends not only on technological sophistication but also on user readiness, organisational support, and the system's ability to deliver an easy, fair, and sustainable user experience.

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