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The mediating role of customer satisfaction in the influence of perceived usefulness, perceived ease of use on reuse intention: A study of iSeller POS in Denpasar City


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Abstract--This study examines the mediating role of customer satisfaction in the relationship between perceived usefulness, perceived ease of use, and reuse intention within the context of point-of-sale (POS) application usage in Indonesia. Grounded in the Technology Acceptance Model (TAM), this research addresses the growing challenge of sustaining post-adoption usage of digital business applications among small and medium-sized enterprises. Despite increasing adoption rates, many POS applications face discontinuance issues after initial implementation, indicating the importance of understanding post-adoption behavior. Using a quantitative explanatory approach, data were collected from POS application users in Denpasar through a structured online questionnaire. A total of valid responses were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The results indicate that perceived usefulness and perceived ease of use have significant positive effects on both customer satisfaction and reuse intention. Customer satisfaction is also found to significantly influence reuse intention and partially mediates the relationships between perceived usefulness, perceived ease of use, and reuse intention. These findings contribute to the extension of TAM in a post-adoption context by emphasizing the central role of satisfaction as a psychological mechanism that translates cognitive evaluations into sustained usage behavior. Practically, the study provides insights for digital service providers to enhance user retention by improving system functionality, usability, and overall user experience.

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Introduction

The rapid advancement of digital technology has significantly transformed business operations, particularly in the retail and service sectors. Point-of-sale (POS) applications have become essential tools for supporting transaction processing, inventory management, and business analytics, especially for small and medium-sized enterprises (SMEs). In Indonesia, the adoption of mobile-based POS applications has increased substantially as businesses seek operational efficiency, transparency, and data-driven decision-making. Government initiatives promoting digital transformation among SMEs further accelerate the diffusion of POS systems across various industries.

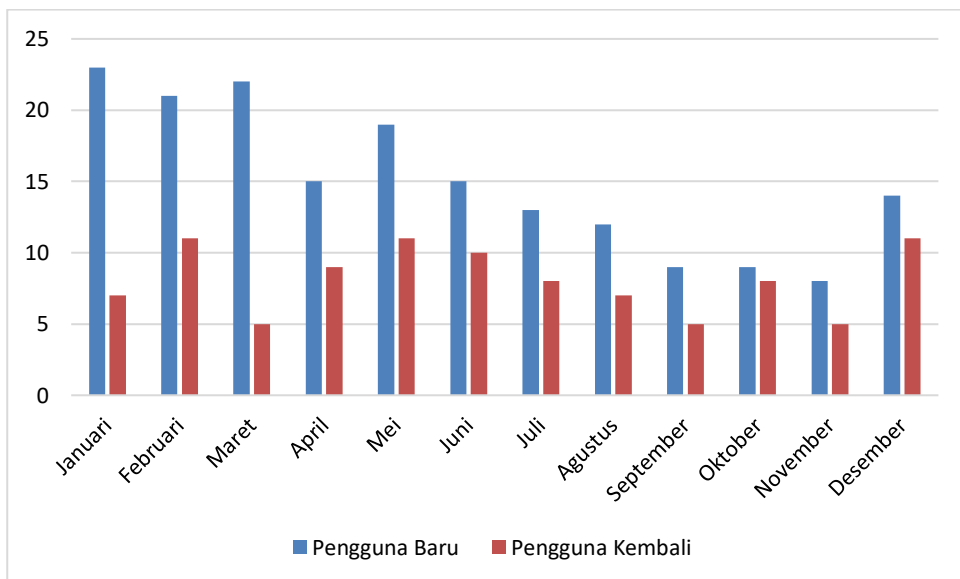


Figure 1: The number of new users subscribing to the iSeller POS application in 2023 and users who returned to use it in 2024

However, despite high initial adoption rates, many digital applications encounter challenges related to sustained usage. Users may discontinue or underutilize systems after initial implementation due to unmet expectations, usability issues, or perceived lack of benefits. This phenomenon highlights the importance of examining reuse intention as a key indicator of long-term system success. While adoption intention reflects users' willingness to try a technology, reuse intention captures post-adoption behavior and continuous engagement, which are crucial for system sustainability.

Within the information systems literature, the Technology Acceptance Model (TAM) has been widely employed to explain technology adoption behavior. TAM posits that perceived usefulness and perceived ease of use are the primary determinants of users' behavioral intentions. Although extensive empirical

evidence supports TAM in initial adoption contexts, its explanatory power in post-adoption stages remains underexplored, particularly in emerging economies such as Indonesia.

Previous studies suggest that customer satisfaction plays a critical role in shaping post-adoption behavior. Satisfaction represents users' affective evaluation derived from their cumulative experience with a system and may serve as a psychological mechanism that translates cognitive beliefs into behavioral outcomes. Nevertheless, empirical research examining customer satisfaction as a mediating variable between TAM constructs and reuse intention remains limited in the context of POS applications.

Therefore, this study aims to investigate the mediating role of customer satisfaction in the relationship between perceived usefulness, perceived ease of use, and reuse intention among POS application users in Indonesia. By extending TAM to a post-adoption framework, this research seeks to provide theoretical contributions to information systems literature and practical insights for digital service providers seeking to enhance long-term user retention.

Literature Review

This study is grounded in several established theoretical frameworks to systematically examine the determinants of reuse intention among iSeller POS users, namely *Technology Acceptance Model (TAM)* developed by Davis (1989) and *Expectation Disconfirmation Theory (EDT)* developed by Oliver (1980). This research integrates TAM and EDT to develop a comprehensive framework that captures both technology evaluation (via TAM) and satisfaction (via EDT). While TAM provides insight into the perceived usefulness and perceived ease of use derived from the functionality, EDT explains the expectation and perceived performance users need to continue using the POS. Customer satisfaction acts as a key mediator that links perceived usefulness and perceived ease of use to reuse intention, reflecting both cognitive and affective evaluations in the post-adoption phase.

Technology Acceptance Model

The Technology Acceptance Model (TAM), originally introduced by Davis (1989), serves as a foundational framework for understanding individual behavior toward technology use. The model identifies perceived usefulness and perceived ease of use as the primary cognitive beliefs that influence users' intentions and actual adoption of technology. In the context of point of sales (POS) such as iSeller, TAM is useful for explaining how users perceive the system's efficiency, ease of navigation, and accuracy (Kaouther, 2006).

Expectation Disconfirmation Theory

Expectation Disconfirmation Theory (EDT), introduced by Oliver (1980), explains customer satisfaction as the result of a cognitive evaluation between users' initial expectations and the actual performance of a product or service. According to this theory, satisfaction emerges when perceived performance meets or exceeds expectations (confirmation or positive disconfirmation), whereas dissatisfaction occurs when performance falls below expectations (negative disconfirmation). EDT

has been widely applied to explain post-adoption behavior, particularly in service continuance contexts. In information systems research, Bhattacharjee (2001) extended EDT through the Expectation Confirmation Model (ECM), emphasizing customer satisfaction as a key determinant of continuance or reuse intention. Within the context of POS applications such as iSeller, users form expectations regarding system usefulness and ease of use prior to adoption, and subsequently evaluate whether the system enhances operational efficiency and meets business needs. When perceived performance aligns with or exceeds these expectations, users experience higher satisfaction and stronger reuse intention. Thus, EDT provides a strong theoretical foundation for positioning customer satisfaction as a mediating variable between perceived usefulness, perceived ease of use, and reuse intention, complementing the Technology Acceptance Model (TAM) by incorporating post-adoption evaluative processes.

Perceived Usefulness

Perceived usefulness refers to the extent to which users believe that using a system enhances their performance (Davis, 1989) and represents a core construct of the Technology Acceptance Model (TAM). Prior studies consistently demonstrate its critical role in shaping technology-related behavioral intentions. Chen and Aklikokou (2019) find that perceived usefulness significantly mediates the relationship between external factors, such as trust and facilitating conditions, and users' intention to adopt e-government systems, indicating that higher perceived usefulness strengthens continuance intention. Similarly, Caffaro et al. (2020) show that perceived usefulness serves as a primary determinant of technology adoption in agricultural innovation contexts, exerting a stronger influence than perceived ease of use. However, evidence from Tahar et al. (2020) in the context of e-filing in Indonesia suggests that perceived usefulness does not always exert a direct significant effect on usage intention, as factors such as ease of use and system security may play more dominant roles. Despite these contextual variations, perceived usefulness remains a fundamental construct within TAM, as its influence on behavioral intention may vary across settings but cannot be disregarded in explaining technology acceptance and reuse behavior.

Perceived Ease of Use

Perceived ease of use (PEOU) refers to the extent to which individuals believe that using a system requires minimal effort (Davis, 1989) and constitutes a core construct of the Technology Acceptance Model (TAM). PEOU reflects users' perceptions that a system is easy to learn, operate, and understand, thereby reducing cognitive burden and increasing acceptance and continued use. Venkatesh and Davis (2000) argue that PEOU is shaped not only by system design but also by users' psychological characteristics and prior experience, such as computer self-efficacy and environmental support. Moreover, PEOU exerts a direct influence on attitude toward use and behavioral intention, while indirectly enhancing perceived usefulness. Recent studies confirm the relevance of PEOU across diverse technological contexts. Galimova et al. (2024) demonstrate that ease of use significantly influences teachers' acceptance of digital learning technologies, while Chen et al. (2025) highlight the role of self-efficacy in shaping perceptions of ease of use in educational robotics. In e-commerce settings, Zhang et al. (2023) find that PEOU may not always directly affect purchase intention but operates indirectly through trust, whereas Veronica et al. (2025) show that PEOU

plays a crucial role in sustaining continuance intention by fostering satisfaction and long-term usage. Overall, these findings underscore PEOU as a fundamental determinant of technology acceptance and reuse behavior, although its effects may vary depending on contextual factors.

Customer Satisfaction

Customer satisfaction is commonly defined as the result of a comparison between customers' expectations and perceived performance (Kotler & Keller, 2022). Satisfaction occurs when performance meets or exceeds expectations, whereas dissatisfaction arises when performance falls short. This evaluative perspective is consistent with Expectation Confirmation Theory (ECT), which conceptualizes satisfaction as an outcome of the confirmation or disconfirmation of initial expectations following actual consumption or usage (Oliver, 1980, 2010). In marketing and service research, customer satisfaction is also viewed as a consequence of value creation and effective customer relationship management, playing a central role in shaping long-term behavioral outcomes such as loyalty and retention (Kotler & Armstrong, 2024). Empirical studies across industries highlight the strategic importance of satisfaction beyond emotional responses. For instance, Eckert et al. (2022) demonstrate that digital transformation enhances customer satisfaction by improving efficiency, transparency, and service responsiveness, thereby strengthening loyalty and profitability. Similarly, systematic reviews by Singh et al. (2023) and Tahir et al. (2024) confirm that customer satisfaction serves as a key mediator linking service quality, brand image, and perceived value to loyalty and repurchase intention. Collectively, these findings underscore customer satisfaction as a critical post-consumption construct that functions not only as an outcome of evaluative processes but also as a mediating mechanism that translates experiential and perceptual factors into sustained behavioral intentions.

Reuse Intention

Reuse intention refers to users' intention to continue using a product or service following prior usage experience and represents a key indicator of post-adoption success in information systems (Bhattacharjee, 2001). In digital service contexts such as POS applications, reuse intention reflects user loyalty and long-term system viability. Theoretically, reuse intention can be explained through the integration of the Technology Acceptance Model (TAM) and Expectation Disconfirmation Theory (EDT). TAM posits that perceived usefulness and perceived ease of use shape users' behavioral intentions, while EDT explains satisfaction as the outcome of comparing initial expectations with perceived performance (Davis, 1989; Oliver, 1980). Extending EDT, the Expectation Confirmation Model (ECM) emphasizes confirmation, perceived usefulness, and satisfaction as primary determinants of continuance or reuse intention in information systems (Bhattacharjee, 2001). Recent empirical studies support this integrated perspective. For instance, Wu et al. (2024) demonstrate that service quality enhances satisfaction, which in turn increases reuse intention in online food delivery services, highlighting satisfaction as a mediating mechanism. Similarly, Nguyen et al. (2022) show that satisfaction and perceived value foster habitual usage, which subsequently becomes a strong predictor of reuse intention. Further extending ECM, Jia et al. (2023) and Liu et al. (2025) confirm that perceived value, confirmation, and perceived usefulness significantly

influence satisfaction, which ultimately drives reuse intention across digital and AI-based services. Collectively, these findings suggest that reuse intention emerges from a complex evaluative process involving cognitive beliefs, affective responses, and perceived value, underscoring the importance of integrating TAM and EDT to comprehensively explain post-adoption technology usage behavior. Based on the synthesized theoretical perspectives, the study advances the following hypotheses:

- H1:** Perceived usefulness significantly influences reuse intention.
- H2:** Perceived ease of use significantly influences reuse intention.
- H3:** Perceived usefulness significantly influences customer satisfaction.
- H4:** Perceived ease of use significantly influences customer satisfaction.
- H5:** Customer satisfaction significantly influences reuse intention.
- H6:** Customer satisfaction mediates the relationship between perceived usefulness on reuse intention.
- H7:** Customer satisfaction mediates the relationship between perceived ease of use on reuse intention.

Research Methodology

Research Design

This study adopts a quantitative explanatory approach, aiming to empirically examine the relationships between perceived usefulness, perceived ease of use, customer satisfaction, and reuse intention among users of iSeller POS. The research is designed to test a causal model using a theory-driven framework derived from the Technology Acceptance Model (TAM) and Expectation Disconfirmation Theory (EDT).

Population and Sample

The target population of this study consisted of business owner residing in Denpasar, Indonesia, who had prior experience using iSeller POS. A probability sampling technique, employed cluster sampling by dividing Denpasar into four administrative regions which is West, East, South, and North Denpasar with each region treated as a cluster. Simple random sampling was applied within each cluster, and the sample size was determined using Slovin's formula (1960) based on a known population size (280). A total of 165 complete and valid responses were obtained and deemed appropriate for further statistical analysis.

Data Collection and Analysis Procedure

Data for this study were gathered using a self-administered online and offline survey, distributed via Google Forms to ensure accessibility and reach among the target respondents. The questionnaire items were developed by adapting established and previously validated measurement scales from prior studies, contextualized to fit the point of sales application environment. Each item was measured using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree) to capture the respondents' evaluative judgments, perceptions, and behavioral intentions.

Table 2: Source of Questionnaire Indicators

Construct	Indicators	Source
Perceived Usefulness	1. Enhances value 2. Increases productivity 3. Improves effectiveness 4. System versatility	Chen & Aklikokou (2019), Caffaro <i>et al.</i> (2020), Tahar <i>et al.</i> (2020)
Perceived Ease of Use	1. Ease of understanding 2. Ease of operation 3. Efficiency	Chen <i>et al.</i> (2025), Galimova <i>et al.</i> (2024), Veronica <i>et al.</i> (2025)
Customer Satisfaction	1. Expectation fulfillment 2. Overall satisfaction 3. Positive experience 4. Preference satisfaction	Tahir <i>et al.</i> (2024), Eckert <i>et al.</i> (2022) dan Singh <i>et al.</i> (2023)
Reuse Intention	1. Intention to reuse 2. Customer loyalty 3. Service preference 4. Frequency of reuse	Wu <i>et al.</i> (2024), Jia <i>et al.</i> (2023), dan Liu <i>et al.</i> (2025)

The survey instrument comprised four sections: respondent demographics, POS application usage behavior, and measurement items for perceived usefulness, perceived ease of use, customer satisfaction, and reuse intention. A pilot test with 30 respondents was conducted to ensure clarity and internal consistency, resulting in minor refinements to the questionnaire. Data were analyzed using PLS-SEM with SmartPLS 4.0, following a two-stage procedure that assessed the measurement model (reliability and validity) and the structural model through path coefficients, R^2 values, and bootstrapping with 5,000 resamples.

Research Framework

The objective of this study is to examine iSeller POS users reuse intention by analyzing the factors influencing reuse intention, based on the Technology Acceptance Model (TAM) and Expectation Disconfirmation Theory (EDT). The conceptual framework can be illustrated in Figure 1 as follows:

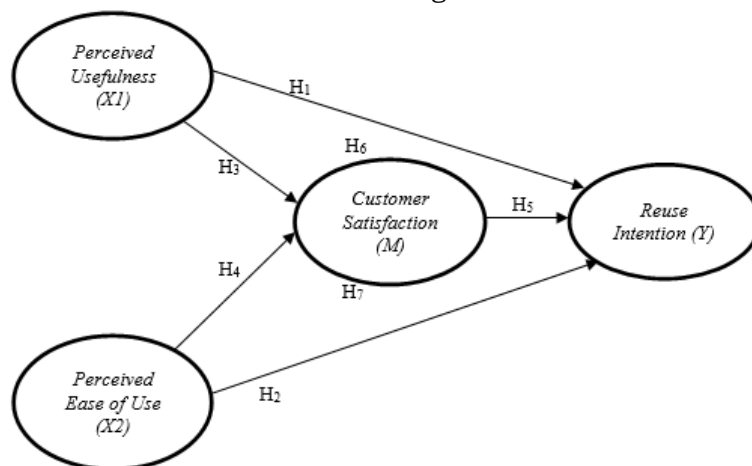


Figure 2: Research Framework

Results and Discussion

Descriptive Analysis

Descriptive analysis was conducted to provide an overview of respondents' characteristics and usage behavior related to point-of-sale (POS) applications. This study involved 165 valid respondents operating businesses in Denpasar, Indonesia, who use the iSeller POS application.

Most respondents were within the productive age range and actively engaged in daily business operations that require transaction management through POS applications. In terms of usage behavior, the majority of respondents reported routine use of the POS application to support their operational activities. This pattern indicates that respondents possessed sufficient experience to evaluate the usefulness of the POS application, its ease of use, and their overall level of satisfaction.

Furthermore, respondents demonstrated a high level of familiarity with the features of the POS application, supporting the assumption that the study sample consisted of informed and experienced users. These characteristics are particularly relevant for examining perceived usefulness, perceived ease of use, customer satisfaction, and reuse intention, as these constructs are shaped through repeated system usage.

Overall, the descriptive findings confirm the suitability of the research sample for analyzing post-adoption behavior within the framework of the Technology Acceptance Model (TAM) and Expectation Disconfirmation Theory (EDT), providing a valid basis for subsequent structural model analysis.

Inferential Statistical Analysis (PLS-SEM Analysis)

This study employed Partial Least Squares Structural Equation Modeling (PLS-SEM) using SmartPLS 3.0 to test the hypothesized relationships among the variables. The analysis involved two main stages: (1) evaluation of the measurement model, and (2) evaluation of the structural model.

a. Evaluation of the Measurement Model (Outer Model)

The measurement model was assessed to evaluate the reliability and validity of each construct. Convergent validity was confirmed as all item loadings exceeded the minimum threshold of 0.70, and the Average Variance Extracted (AVE) for each latent variable was greater than 0.50.

Table 3. Convergent Validity (Outer Loadings)

Indicator	Outer Loading	Information
X1.1 <- <i>Perceived Usefulness</i>	0,916	Valid
X1.2 <- <i>Perceived Usefulness</i>	0,871	Valid
X1.3 <- <i>Perceived Usefulness</i>	0,831	Valid
X1.4 <- <i>Perceived Usefulness</i>	0,868	Valid
X2.1 <- <i>Perceived Ease of Use</i>	0,899	Valid
X2.2 <- <i>Perceived Ease of Use</i>	0,933	Valid

Indicator	Outer Loading	Information
X2.3 <- <i>Perceived Ease of Use</i>	0,852	Valid
Y1.1 <- <i>Customer Satisfaction</i>	0,928	Valid
Y1.2 <- <i>Customer Satisfaction</i>	0,775	Valid
Y1.3 <- <i>Customer Satisfaction</i>	0,960	Valid
Y1.4 <- <i>Customer Satisfaction</i>	0,940	Valid
Y2.1 <- <i>Reuse Intention</i>	0,857	Valid
Y2.2 <- <i>Reuse Intention</i>	0,888	Valid
Y2.3 <- <i>Reuse Intention</i>	0,906	Valid
Y2.4 <- <i>Reuse Intention</i>	0,800	Valid

Convergent validity was evaluated by examining the outer loading values of each indicator for their respective latent constructs. According to Ghozali. (2014:40), indicator loadings should exceed 0.70 to demonstrate acceptable convergent validity. As shown in Table 3, all outer loading values for the constructs Perceived Usefulness, Perceived Ease of Use, Customer Satisfaction, and Reuse Intention ranged from 0.775 to 0.960. These values indicate strong correlations between the indicators and their underlying latent variables. All indicators meet the minimum threshold of 0.70, confirming that they are valid and reliable measures of the intended constructs. Therefore, the measurement model satisfies the requirements for convergent validity.

Table 4. Result of Discriminant Validity

	<i>Perceived usefulness</i>	<i>Perceived ease of use</i>	<i>Customer satisfaction</i>	<i>Reuse intention</i>
X _{1.1}	0,916	0,532	0,548	0,658
X _{1.2}	0,871	0,475	0,515	0,634
X _{1.3}	0,831	0,569	0,382	0,550
X _{1.4}	0,868	0,598	0,435	0,557
X _{2.1}	0,513	0,899	0,386	0,623
X _{2.2}	0,622	0,933	0,384	0,598
X _{2.3}	0,525	0,852	0,430	0,580
M ₁	0,550	0,435	0,928	0,572
M ₂	0,467	0,375	0,775	0,527
M ₃	0,497	0,421	0,960	0,561
M ₄	0,447	0,379	0,940	0,547
Y ₁	0,564	0,559	0,475	0,857
Y ₂	0,579	0,600	0,559	0,888
Y ₃	0,656	0,639	0,590	0,906
Y ₄	0,585	0,512	0,479	0,800

To assess discriminant validity, the Fornell-Larcker criterion was employed, which posits that a construct's discriminant validity is established when the square root of its Average Variance Extracted (AVE) exceeds the construct's correlations with all other latent variables. As presented in Table 4, the diagonal values

representing the square roots of AVE for each construct are all higher than their corresponding inter-construct correlation coefficients. These results provide clear evidence of discriminant validity, indicating that each latent construct is conceptually and statistically distinct from the others in the model.

b. Structural Model (Inner Model)

Following the validation of the measurement model, the structural model was assessed to test the proposed hypotheses. The bootstrapping procedure with 5,000 subsamples was used to estimate the significance of path coefficients.

Table 5. Results of Determination Coefficient Test

Variable	R Square
Customer Satisfaction	0.317
Reuse Intention	0.628

The coefficient of determination (R^2) was used to assess the explanatory power of the structural model. R^2 indicates the proportion of variance in the endogenous constructs that is explained by the exogenous constructs within the model. As shown in Table 5, the R^2 value for Customer Satisfaction is 0.317, indicating that approximately 31.7% of the variance in Customer Satisfaction is explained by Perceived Usefulness and Perceived Ease of Use. Similarly, the R^2 value for Reuse Intention is 0.628, meaning that 62.8% of the variance in Reuse Intention is accounted for by Perceived Usefulness, Perceived Ease of Use, and Customer Satisfaction.

Inferential Statistical Analysis (PLS-SEM Analysis)

The hypothesized relationships among the variables were tested through the bootstrapping procedure, as depicted in Figure 3.

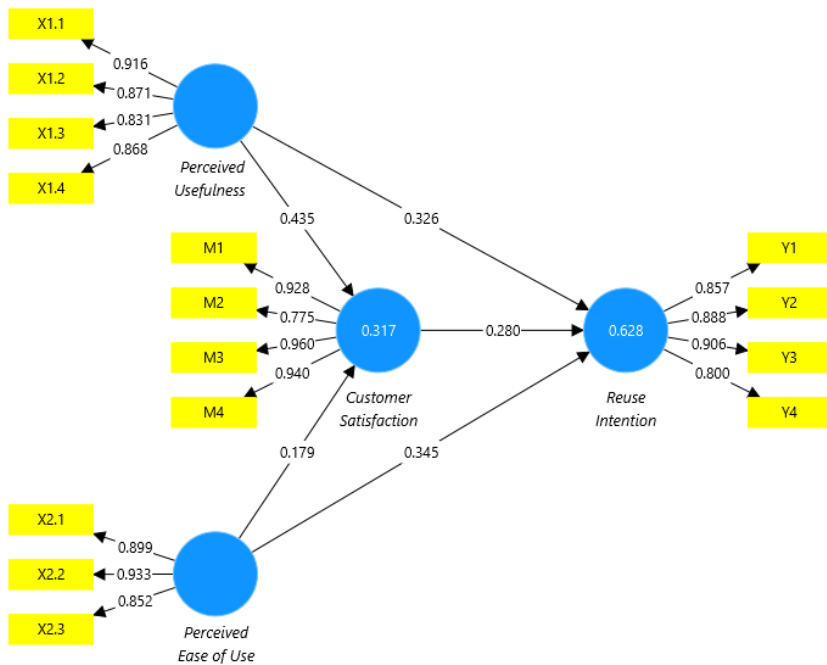


Figure 3: PLS Algorithm Model Results

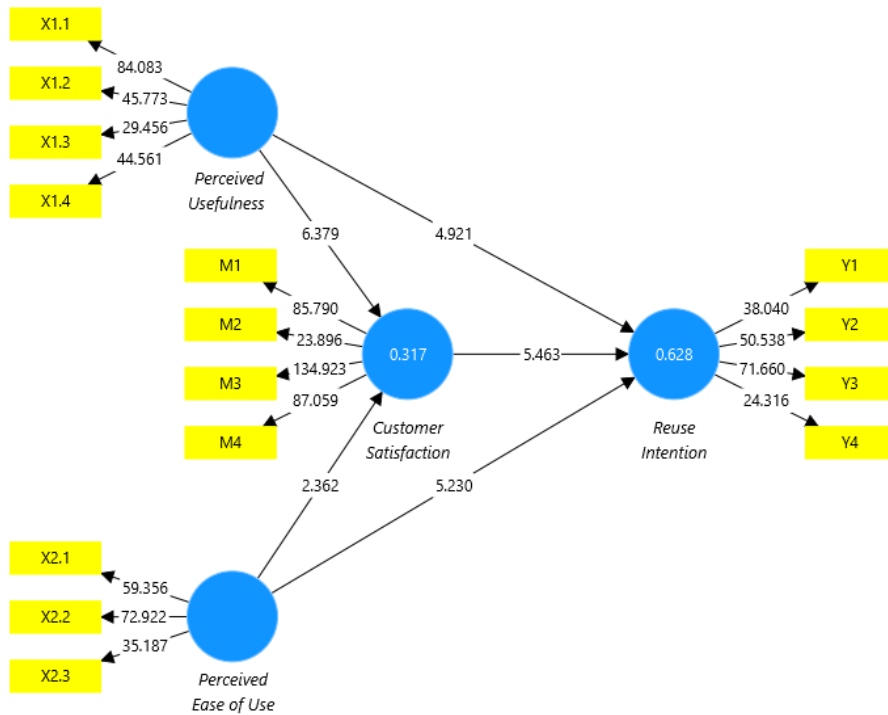


Figure 4: Research Empirical Model

Hypothesis testing was conducted using p-values, with results considered statistically significant when $p < 0.05$. The Partial Least Squares (PLS) analysis

indicates the direction and magnitude of the relationships between exogenous and endogenous variables. Hypotheses were tested using a bootstrapping procedure, with the results presented in Table 6. Below:

Table 6: Indirect Effect Test Results

	Original Sample	t-statistics	p-values
<i>Perceived Usefulness → Customer Satisfaction → Reuse Intention</i>	0,122	4,059	0,000
<i>Perceived Ease of Use → Customer Satisfaction → Reuse Intention</i>	0,050	2,210	0,028

Discussion

H1: Perceived Usefulness significantly influences Reuse Intention

Perceived usefulness has a positive and significant effect on reuse intention ($\beta = 0.326$, $p < 0.05$). This finding suggests that users are more likely to continue using the POS application when they perceive it as beneficial for improving business performance.

H2: Perceived Ease of Use significantly influences Reuse Intention

Perceived ease of use positively and significantly influences reuse intention ($\beta = 0.345$, $p < 0.05$). This indicates that systems perceived as easy to operate encourage users to maintain continued usage.

H3: Perceived Usefulness significantly influences Customer Satisfaction

Perceived usefulness has a positive and significant effect on customer satisfaction ($\beta = 0.435$, $p < 0.05$). This result implies that higher perceived benefits from the POS application enhance users' overall satisfaction.

H4: Perceived Ease of Use significantly influences Customer Satisfaction

Perceived ease of use positively and significantly affects customer satisfaction ($\beta = 0.179$, $p < 0.05$). This suggests that ease of learning and operating the system contributes to a more satisfying user experience.

H5: Customer Satisfaction significantly influences Reuse Intention

Customer satisfaction has a positive and significant effect on reuse intention ($\beta = 0.280$, $p < 0.05$). Satisfied users are therefore more inclined to continue using the POS application over time.

H6: Customer satisfaction mediates the relationship between perceived usefulness on Reuse Intention

Customer satisfaction significantly mediates the relationship between perceived usefulness and reuse intention ($\beta = 0.122$, $p < 0.05$). This complementary partial mediation indicates that perceived usefulness influences reuse intention both directly and indirectly through satisfaction.

H7: Customer satisfaction mediates the relationship between perceived ease of use on Reuse Intention

Customer satisfaction also significantly mediates the relationship between perceived ease of use and reuse intention ($\beta = 0.050$, $p < 0.05$). This finding shows that ease of use strengthens reuse intention by enhancing users' satisfaction in addition to its direct effect.

Conclusions

This study provides empirical evidence on the determinants of reuse intention toward the iSeller POS application by integrating the Technology Acceptance Model (TAM) and Expectation Disconfirmation Theory (EDT). The findings confirm that perceived usefulness and perceived ease of use both have significant positive effects on reuse intention, either directly or indirectly through customer satisfaction. Perceived usefulness enhances users' intention to continue using the application by improving operational efficiency, productivity, and business performance, while perceived ease of use strengthens reuse intention by reducing effort and increasing user comfort. Moreover, customer satisfaction plays a crucial mediating role, indicating that post-usage evaluation is essential in translating users' cognitive perceptions into continued usage behavior.

From a practical perspective, these results suggest that iSeller should prioritize maintaining and enhancing functional benefits that directly support daily business operations, such as efficient transaction processing and comprehensive sales reporting. Continuous optimization of system performance, backend reliability, and value-adding features can further strengthen users' perceived usefulness. In addition, maintaining an intuitive, simple, and easy-to-navigate interface is critical to ensuring a positive user experience, particularly for new users during initial adoption. By simultaneously strengthening system usefulness and ease of use, iSeller can enhance customer satisfaction and foster long-term reuse intention, thereby improving user retention and the sustainability of the platform.

Limitation

Although this study was designed and conducted in accordance with scientific procedures, several limitations should be acknowledged. First, the cross-sectional approach employed in this study does not capture dynamic changes in consumer needs and technological developments over time. Second, the research was limited to Denpasar City, which may restrict the generalizability of the findings, as user characteristics in this area may not fully represent iSeller POS users at the national level. Additionally, this study focused on a single POS application, namely iSeller, and did not compare user behavior across similar POS platforms.

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