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Financial Information System User Satisfaction and its Impact on Organizational Performance: Modified Information System Success Model

Dwi Mardi Widodo

Student of Master of Accounting Study Program, Faculty of Economics and Business, Universitas Brawijaya, East Java, Indonesia

Corresponding author email: dwi_mardi@student.ub.ac.id

Sutrisno T

Lecturer in the Master of Accounting Study Program, Faculty of Economics and Business, Universitas Brawijaya, East Java, Indonesia

Email: sutrisno@ub.ac.id

Zaki Baridwan

Lecturer in the Master of Accounting Study Program, Faculty of Economics and Business, Universitas Brawijaya, East Java, Indonesia

Email: zaki@ub.ac.id

Abstract---*The successful implementation of the use of a comprehensive financial information system in Ministries/Institutions in the form of developing an Institutional Level Financial Accounting System (SAKTI) is important in supporting the management of the state budget so that it can run effectively and efficiently. Human, technological, and organizational variables all play an important role in the development of information technology-based information systems. This study aims to measure and evaluate the factors that influence the success of the Financial Accounting System at the Agency Level with the Modification of the Delone and Mclean Models. This research is a quantitative analysis utilizing survey-based primary data. Respondents to this study were SAKTI users at the Secretariat General of the Ministry of PUPR. The sample used in this study was 100 respondents. Data collection techniques through questionnaires. The sampling technique uses a saturated sampling method (census). The analysis technique in this study used the SEM Structural Equation Model with the SmartPLS program. The results of hypothesis testing show system quality, information quality, service quality, and user training positively impact user satisfaction. In addition, user satisfaction also has a positive effect on organizational performance.*

Keywords---*Financial information systems, modification of the success of Delone and McLean information systems, organizational performance, user satisfaction.*

Introduction

The Central Government through the Ministry of Finance in carrying out financial information system reforms is implemented in the form of integrated financial management consisting of budget planning cycles, budget execution, audits, evaluation of results, and financial performance. The integrated financial information system aims to overcome the use of manual methods or distinct systems in budget management and accounting procedures, which negatively affect total budget management owing to the unreliability and delays in revenue and spending data in budget planning, monitoring, and reporting as well as expenditure control (Dewi et al., 2021).

The success of the integrated financial management system was manifested for the first time in the shape of data innovation development in the form of the State Treasury and Budget System (SPAN). However, at the level of all

Ministries/Institutions (K/L) which have work units as the smallest entities, SPAN is not possible to implement or use. Therefore, the Ministry of Finance developed an coordinates budgetary data framework within the shape of an Agency-Level Financial Accounting System (SAKTI) application designed for planning, implementation, and accountability for state finances.

The implementation of SAKTI at the Ministry of PUPR will only be carried out in early 2022 as mandated (mandatory) in the Minister of Finance Regulation Number 171 of 2021. The Institutional Level Financial Accounting System (SAKTI) application is not very understandable and familiar, and it still needs training, technical guidance, and workshops. Additionally, there are still internet network disturbances caused by the Ministry of Finance's work units, which are a result of the SAKTI implementation in the Ministry of PUPR.

Other problems were also discovered during the initial piloting stages in 2015 and 2016 in the form of problems with system stability, output quality, technical usage, and SAKTI support services. Among them, network connectivity disturbances, there are still data input errors, bugs occur which cause application errors, ineffective support services from the piloting assistant team, complicated applications (not simple) because they are considered too sophisticated, cannot display full reports, lack of technical training, a lack of coordination between national and local administrators and operators.

The successful implementation of the SAKTI application in the work unit of the Ministry of Public Works and Public Housing is an important issue as users of information technology in managing state finances so that the planning, implementation, and accountability processes in accelerating infrastructure development are not hampered. Human, technological, and organizational factors are an important component within the fruitful execution of data technology-based information systems.

DeLone & McLean (2003), clarify that in case a framework does not move forward person execution and encompasses a positive effect on organizational execution, or what is known as a net advantage that's backed by way better framework quality, data quality, and benefit quality, client bliss will not be important. Organizational performance is the impact or influence arising from individual behavior using information technology in an organization. This consideration looks at how the Ministry of PUPR execution is influenced by the utilization of the SAKTI application. within the frame of expanding organizational efficiency, expanding coordination and collaboration inside the organization, and expanding general execution.

Referring to Albuainain (2022), this research examines the success of the Institutional Level Financial Accounting System (SAKTI) by adding organizational factors, namely user training which refers to research by (Negara & Fachruddin, 2017). Information system training is very important for information system users because it can help information system users understand the entire process of operating information systems if there are difficulties in operating the system and can increase the competence of these users so that they can expedite the work process and their is still a lack of technical training on using SAKTI (Tiara & Fuadi, 2018, Lutfi et al., 2022). This study aims to measure and evaluate the success factors for the Institutional Level Financial Application System (SAKTI), which was just implemented in early 2022 at the work unit of the Ministry of PUPR from a user perspective.

Literature Review

Information Systems Success Model Delone and Mclean

The first person to present the information system success model was DeLone & McLean (1992), that employed six structures. The first construct is the quality of the system which is the expected quality of the information system in producing information. The second construct is the level of information produced by the information system in terms of quality. The third construct is used which is the user in using the information system. The fourth construct is user satisfaction, namely the impact of information systems carried out by individuals and influencing organizational performance. The data framework victory demonstrate (DeLone & McLean, 1992) is described as follows:

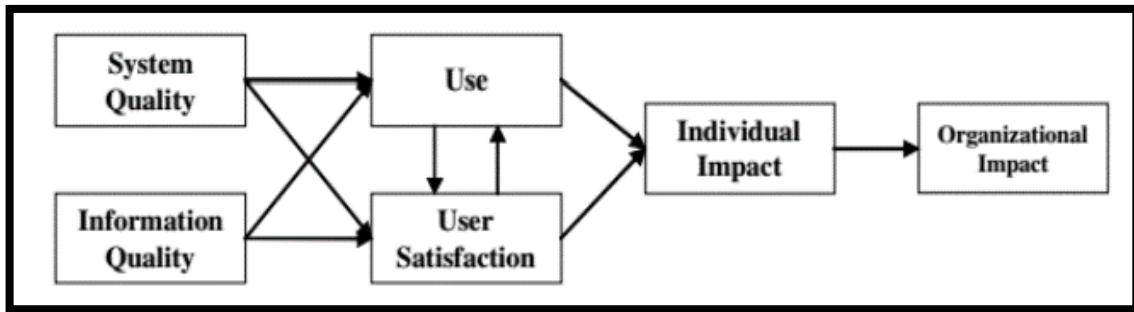


Figure 1. ISS Model Delone and Mclean (1992)

In 2003, DeLone and McLean made some minor changes to their information systems success model, incorporating service quality factors, transforming the individual and organizational impact variables into net income, and using the interest dimension as an alternative to another dimension on the use of dimensions. I created a new model by adding (use), and use (intent to use). The [DeLone & McLean \(2003\)](#), model has six constructs, namely system quality, information quality, service quality, intention to use/use, and user satisfaction, and net benefits.

The construct of service quality is a service response received as a result of the use of information systems. The three components are system quality, information quality, and service quality, each of which influences the user construct or user interest and user satisfaction. In the end, the use of the system by the individual can obtain net benefits, so that later it will have a positive or negative impacting user satisfaction or continued use of the system which will have an impact on organizational performance. Success Models for Information Systems ([DeLone & McLean, 2003](#)), discussed below :

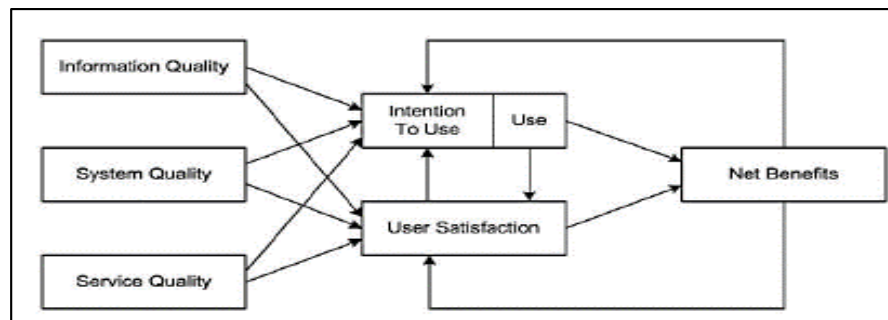


Figure 2. ISS Model Delone and Mclean (2003)

Institutional Level Financial Application System (SAKTI)

The Ministry of Finance launched Integrated Government Financial Management Information System by Regulation of the Minister of Finance Number 171 of 2021, which mandates that all Ministries and Institutions fully utilize the Institutional Level Financial Application System (SAKTI) to realize orderly, efficient, economical state financial governance that is effective and transparent, and responsible, need to be implemented. SAKTI is an application that is used as a tool for work units in supporting the implementation of the State Treasury and Budget System (SPAN) to carry out financial management which includes the stages of planning to budget accountability.

The SAKTI application is a combination of several applications used by treasury officials in work units including Budget User Authorities (KPA), Commitment Making Officers (PPK), and SPM Signing Officers (PPSPM), as well as Treasurers based on their respective roles and functions. Correspondingly, those who perform treasury functions will have access to SAKTI. Pre-existing work unit applications consist of the Inventory application, the State Property Management and Accounting information system application (SIMAK-BMN), the Ministries Agency Work Plan and Budget application (RKAKL), the Central Government Salary application (GPP), the Unit Application System (SAS), the Agency Treasurer Report System (SILABI) application, and the Accrual-Based Agency Accounting System (SAIBA) application are combined in the SAKTI application which is divided into budgeting modules, implementation modules, and reporting modules. SAKTI users or users are grouped into three groups which include:

1. Operators who have the function of carrying out technical data entry activities (record, change, delete, print).
2. The validator has the function of checking the results of the operator's work.
3. The approver's role is to approve the output of an operator that has been validated by a validator.

Hypothesis development

System quality is characterized as the existence of intuitive, smart, responsive, and flexible system features, as well as system flexibility, system reliability, ease of use, and ease of learning that is expected of a system that can generate information (Amriani & Iskandar, 2019). DeLone & McLean (1992), describe how user pleasure might be impacted by system quality. An indistinguishable attestation was too made by Lee & Jeon (2020), who clarified how client joy is emphatically affected by steady framework quality. Gonzales & Wareham (2019), clarifies that the superior the framework quality, the higher the client fulfillment. In case data framework users think the system's quality and the data it produces are good and trustworthy for the decision-making process, they will be satisfied with the system user.

Clients will be more likely to utilize the framework reliably on the off chance that they are fulfilled with its quality, which can boost organizational execution. This is often reliable with analysis by Albuainain (2022), which shows that system quality encompasses a positive impact on client fulfillment in terms of the dimensions of ease of use of the information system so system quality is an important dimension for user contentment. The discoveries of this investigation are steady with those conducted by (Hadi, 2022; Amriani & Iskandar, 2019). However, it is different from research conducted by (Çelik & Ayaz, 2022; Utmary & Agustin, 2020; Wara et al., 2021) which explains that system quality does not affect user satisfaction. Wara et al. (2021) & Yoon & Kim (2023), state that the fulfillment of clients of data frameworks is subjective so everyone's perceptions of the satisfaction they feel in operating information systems differ.

Based on the explanation above, the researchers hypothesize that the quality of the system will improve, the more user satisfaction will increase. On the other hand, poor system quality can give users a feeling of dissatisfaction because it is difficult to operate it. Therefore, the researcher formulated the first hypothesis, namely:

H1: System quality has a positive effect on SAKTI user satisfaction.

Information quality is defined as measurements of the output of the information system itself. The output of information systems is referred to as report-style output produced by information systems (Amriani & Iskandar, 2019). The same claim was made by DeLone & McLean (1992), that the output produced by the information system used reveals the quality of the information. The output of information quality is in the form of complete information, according to needs, accurate, easy to understand, and up-to-date, as well as presenting information in an appropriate format that can increase user satisfaction (Utmary & Agustin, 2020).

The quality of information is an important factor in presenting data that has been processed in the form of reports that can be used as a means of making policies to improve organizational performance and achieve the needs of society at large. The better The higher the quality of information users perceive, the more satisfied they will be (Afnan et al., 2023). This is consistent with the statement of Wara et al. (2021), Sancoko et al. (2022), that user satisfaction increases with improved information quality, but on the other hand, poor quality of information will make users make more effort to obtain the information needed, resulting in higher costs reduced user pleasure when supplied.

Hadi (2022), show that information quality has a positive impact on user enjoyment. Additionally, research has been done to support the findings of this study (Wara et al., 2021; Lee & Jeon, 2020; Hamid et al., 2022). However, in contrast, research conducted by Çelik & Ayaz (2022), Amriani & Iskandar (2019), shows that the quality of data does not influence client fulfillment.

Based on the description above, the researcher assumes that the better the quality of the information, the more user satisfaction will increase. However, on the contrary, poor quality information can give users a feeling of dissatisfaction because they incur greater costs in obtaining information. Therefore, the researcher formulated the second hypothesis, namely:

H2: Information quality has a positive effect on SAKTI user satisfaction.

Service quality is a service received by information system users (Sabah et al., 2021). Amriani & Iskandar (2019), define service quality as a form of assistance or support users receive from an information system department service officer in the form of being responsive and reliable in solving problems faced by information system users. User satisfaction with information systems will rise if the service provider is responsive or responsive in solving the problems contained in the system used by the user (Utmary & Agustin, 2020). Therefore, higher user happiness

might rise as a result of better service. since clients feel fulfilled that they have been helped to illuminate framework issues (DeLone & McLean, 2003).

At-tamimi & Siregar (2021), state that client joy is emphatically affected by benefit quality. High-quality services can boost system users' contentment because they can help with disturbances or problems that occur in the system. Conversely, if the service provided is bad, system users will feel disappointed which can hinder organizational performance (Kofahe et al., 2019).

Research is used to support the findings of this study (Çelik & Ayaz, 2022; Amriani & Iskandar, 2019; Utmary & Agustin, 2020; At-tamimi & Siregar, 2021; Wara et al., 2021; Li & Wang, 2021). However, various studies conducted by Lutfi et al. (2022), showed that user satisfaction is not affected by service quality.

Based on the depiction over, the analyst assumes that the better the service quality, the more user satisfaction will increase. However, on the contrary, poor service quality can give users a feeling of dissatisfaction because they feel disappointed when the service is not responsive to system problems that occur. Therefore, the researcher formulated the third hypothesis, namely:

H3: Service quality has a positive effect on SAKTI user satisfaction.

User training is defined as conducting consulting, skills development, and learning processes on the utilize of data frameworks. In this case, user training is very important because it helps information system users if there are difficulties in operating the system (Tiara & Fuadi, 2018; Charisma, 2020). Dalle et al. (2020), explains that user training is assistance given to individuals in a systematic and organized manner in providing understanding and learning in increasing the skills needed by users including presenting training material and increasing skills to use information systems.

Hadi et al. (2019), claims that client fulfillment is emphatically affected by preparing. Users of information systems are happy with their possession of information systems training to help and improve skills and knowledge in using the information system. The discoveries of this examination are sponsored by (Negara & Fachruddin, 2017; Zulfan, 2018). In contrast, research conducted by Mekadmi & Louati (2018), shows that training does not affect user satisfaction.

Based on the depiction over, the analyst assumes that good user training causes user satisfaction to increase. User satisfaction is increasing because information system users can gain knowledge and improve skills from competent instructors so they can use information systems properly (Tsamenyi et al., 2006; Rom & Rohde, 2007). Therefore, the researcher formulated the fourth hypothesis, namely:

H4: User training has a positive effect on SAKTI user satisfaction.

User satisfaction may be a reaction or criticism from clients of data frameworks on the utilize of data frameworks (DeLone & McLean, 2003). Amriani & Iskandar (2019), explain net benefits, namely the impact caused by information systems that are useful for encouraging organizational performance to gain success. DeLone & McLean (2003), state that organizational performance is the impact or influence arising from individual behavior from the use of information technology in an organization. In the absence of a system that boosts individual performance and has a positive impact on, user pleasure will not be significant organizational performance. Research conducted Gonzales & Wareham (2019), demonstrates how user pleasure affects organizational performance in a favorable way. However, it differs from studies carried by by Çelik & Ayaz (2022), Yoon & Kim (2023), which shows that user satisfaction does not affect organizational performance. Based on the depiction over, the analyst assumes that user satisfaction can increase individual productivity and can improve organizational performance.

H5: User satisfaction has a positive effect on organizational performance.

Method

This study uses a causal explanatory quantitative approach. The data used in this research is primary data. Primary data collection, one of which can be done by survey method with a questionnaire tool. The samples used in this study were SAKTI users who had levels of authority as operators, validators, and approvers. The sample used in this study amounted to 100 people. The technique in taking research samples used in this study using the saturated sampling method (census).

This study uses component-based or component-based Structural Equation Modeling (SEM) known as Partial Least Square (PLS) with the help of the SmartPLS program (Amriani & Iskandar 2019). The PLS approach was used since it only calls for a few assumptions. Multivariate data need not have a normal distribution, and there is no requirement for a high number of samples (more than 30). Additionally, this method is frequently employed for

complicated causal-predictive analysis and is a good choice for theory creation and prediction applications, such as in this study. In addition, PLS was employed as an analytical method because of the minimal number of samples used in this investigation.

Results and Discussion

Evaluation of the hypothesis testing model

By analyzing the external show estimation show and the inward show estimation show, the hypothesis testing model utilizing SEM PLS analysis is evaluated. The following is an evaluation of hypothesis testing.

Evaluation of the outer model measurement model

The estimation of the external show clarifies the relationship between builds and marker variables. The measurement of the outer model determines how latent variables (constructs) are measured (Cataldo et al., 2022). The external show is utilized to test the legitimacy and unwavering quality of the investigative show. In this arrangement, a legitimacy test was conducted to determine whether the research instrument could accurately measure the variables being studied, and reliability tests were performed to assess the consistency of measurement devices used to assess the consistency of the respondents' responses. Convergent validity tests, discriminant validity tests, and reliability tests make up the outer model's parameters. To determine whether if the created instrumentation model is valid and reliable, an assessment of the instrumentation model or field model is performed. Three criteria were used to evaluate this measurement model: convergent validity, discriminant validity, and reliability. When evaluating the measurement model (external model), the researcher measures and calculates indicators that are likely to be dropping.

Convergent validity test

The convergent validity test has the objective of measuring the correlation between indicators and constructs. Fatmawati et al. (2022), said that looking at the values of the Loading Factor and Average Variance Extracted (AVE). Dalle et al. (2020), explained to see the convergent validity test through a loading factor value greater than 0,7 and an AVE value greater than 0,5.

Table 1
Latent variable loading factor values

latent variable	Indicator	Loading Factor
System Quality	KS1	0,813
	KS2	0,871
	KS3	0,705
	KS4	0,862
Information Quality	KI1	0,834
	KI2	0,814
	KI3	0,776
	KI4	0,871
	KI5	0,814
Service Quality	KL1	0,867
	KL2	0,838
	KL3	0,902
	KL4	0,851
User Training	PP1	0,846
	PP2	0,784
	PP3	0,694
	PP4	0,649
User Satisfaction	KP1	0,874
	KP2	0,907
	KP3	0,894

Organizational Performance	KO1	0,906
	KO2	0,911
	KO3	0,855

Source: Primary data processed (2023)

According to Table 1, the latent variable's loading factor value with the indicators is more than 0,6. Referring to the statement [Hair et al. \(2021\)](#), if an indicator has a loading factor value of more than 0,5 it can still be used and not removed from the model. This shows that the latent variables have fulfilled the validity requirements and can reflect more than 60% of each indicator. The highest loading factor value for latent variables is found in the KO2 indicator (Organizational Performance) of 0,911 for each highest loading factor value indicating that the indicator is the most dominant in explaining each latent variable and the smallest value is found in the PP4 indicator (User Training) of 0,649.

Table 2
Latent Variable Average Variance Extracted (AVE) value

Latent variable	AVE	Information
System Quality	0,665	Valid
Information Quality	0,676	Valid
Service Quality	0,748	Valid
Usage training	0,558	Valid
User Satisfaction	0,796	Valid
Organizational Performance	0,794	Valid

Source: Primary data processed (2023)

Table 2 appears the normal change extricated (AVE) esteem for each develop, which is as of now more prominent than 0,5, showing that the idle variable can reflect the planning pointer well, or, in other words, that it can depict the size or fluctuation that can be clarified by the address things when compared with the fluctuation caused by the estimation mistake. System Quality (KS), Information Quality (KI), Service Quality (KL), User Training (PP), User Satisfaction (KP), and Organizational Performance (KO) all have AVE values of 0,665, 0,676, 0,748, 0,558, and 0,794, respectively.

A good convergent validity value indicates that the measurement tool built can measure the intended construct properly so that the measurement tool can be said to be precise and over half of the variance in the indicators can typically be explained by the latent variable.

Discriminant validity test

The discriminant validity test is to see if the indicators used in a construct do not have a high correlation with other construct indicators ([Purwati et al., 2021](#)). The parameters of the discriminant validity test can be determined considering mutual loading factor and the square root of AVE. [Kofahe et al. \(2019\)](#), stated that the cross-loading value has a value of more than 0,7 for one variable. If an indicator has a loading factor value of more than 0,5 it can still be used and not removed from the model because it is still above 0,5 and close to 0,7. The cross-loading parameter indicates discriminant validity. Indicator correlation with latent variables must perform better under cross-loading than indicator correlation with other latent variables. Table 3 displays the cross-loading results.

Table 3
Latent variable cross loading values

Indicator Code	KS	KI	KL	pp	KP	KO
KS1	0,813	0,660	0,654	0,784	0,695	0,611
KS2	0,871	0,790	0,697	0,764	0,771	0,675
KS3	0,705	0,588	0,539	0,622	0,532	0,575
KS4	0,862	0,837	0,691	0,712	0,814	0,777
KI1	0,753	0,834	0,604	0,654	0,708	0,675
KI2	0,794	0,814	0,675	0,637	0,755	0,682

KI3	0,635	0,776	0,687	0,594	0,655	0,584
KI4	0,787	0,871	0,695	0,670	0,769	0,670
KI5	0,675	0,814	0,716	0,676	0,614	0,688
KL1	0,666	0,660	0,867	0,696	0,601	0,663
KL2	0,731	0,739	0,838	0,700	0,774	0,643
KL3	0,681	0,732	0,902	0,667	0,699	0,695
KL4	0,653	0,682	0,851	0,600	0,632	0,618
PP1	0,801	0,626	0,632	0,846	0,654	0,582
PP2	0,732	0,709	0,685	0,784	0,717	0,711
PP3	0,574	0,496	0,383	0,694	0,406	0,413
PP4	0,467	0,461	0,551	0,649	0,460	0,377
KP1	0,731	0,739	0,838	0,700	0,874	0,643
KP2	0,826	0,792	0,705	0,667	0,907	0,655
KP3	0,862	0,837	0,691	0,712	0,894	0,777
KO1	0,816	0,797	0,714	0,735	0,787	0,906
KO2	0,732	0,709	0,685	0,784	0,717	0,911
KO3	0,603	0,616	0,617	0,630	0,536	0,855

Source: Primary data processed (2023)

Based on the results of cross-loading between the indicators, it can be seen that the value of the loading factor between indicators and pairs of latent variables is greater than the cross-correlation of loading factor indicators with latent variables from other blocks. The value in bold denotes the loading factor value between the indicator and its latent variable pair, and this value is higher than the other values in the same row. This shows that each indicator can explain each of its latent variables, the placement of indicators on each dimension or latent variable is correct and the indicators and other latent variables do not have a high influence.

Reliability test

The purpose of the reliability test is to gauge how consistently the measuring tool is used to gauge how consistently respondents' responses are consistent. The Cronbach's Alpha value, which represents the estimated reliability based on the correlation of the observed indicator variables, is the measure used to test the reliability. Cronbach's Alpha and Composite Reliability must have values above 0,7 for all constructs used (Nasution et al., 2022). Composite reliability displays the reliability value. High reliability is defined as a composite reliability rating greater than 0,6. According to Table 4, the composite reliability value for the System Quality latent variable is 0,860, 0,888 for the Information Quality latent variable, 0,905 for the Service Quality latent variable, 0,772 for the User Satisfaction latent variable, and 0,898 for the Organizational Performance latent variable is already greater than 0,6. This shows that the measurement tool used is reliable or consistent in measuring the intended construct.

Table 4
Latent variable reliability values

Latent Variable	Composite Reliability	Calm down
System Quality	0,860	Reliable
Information Quality	0,888	Reliable
Service Quality	0,905	Reliable
Usage training	0,772	Reliable
User Satisfaction	0,875	Reliable
Organizational Performance	0,898	Reliable

Source: Primary data processed (2023)

Based on the three measurement model evaluations (*outer model*) it is possible to conclude that the measurement model developed is good, as evidenced by valid and reliable measurement findings. The term "valid" refers to the fact that the measurement tool used is appropriate and able to measure the intended construct, while reliable indicates the measurement tool used has high consistency.

Evaluation of the inner model measurement model

The inner model's measurement reveals how latent variables are related to one another (Hair et al., 2021). R2 is used to evaluate the inner model, while t-values or path coefficient values are used to determine whether a construct is significant. The level of change in how the free variable influences the subordinate variable is measured by the R2 esteem. The better the prediction model put forth as a research model, the higher the R2 number. The path coefficient (t-statistic) or p-value can be used to measure significance in addition to the R2 value. If a variable has a p-value below the 5% level or a t-statistics value above the t-table value with a confidence level, it is considered to have a significant association of 95% (Sari & Santoso, 2021).

R-square Results (R2)

The R-square value (R2) in the final model of this study for user satisfaction is 0,874 and organizational performance is 0,607. This illustrates that the developed variable of client fulfilment can be clarified by the factors of framework quality, data quality, benefit quality, and client preparing to the degree of 87.4%, whereas the remaining 12.6% is clarified by other factors exterior this investigation demonstrate; essentially, the developed variable of organizational execution can be clarified by the factors of organizational execution to the degree of 60,7%, whereas the remaining 39.3% is clarified by other factors exterior this inquire about demonstrate. The table 5 shows the R-square value (R2).

Table 5
R-Square value

Latent Variable	R-Square (R2)
User Satisfaction	0,874
Organizational Performance	0,607

Source: Primary data, processed (2023)

Hypothesis test

The hypothesis that can be observed in the computed path coefficients, which contain the direct impact of a inactive variable on other inactive factors, is next tested. The bootstrapping process produces the original sample values (O), sample mean (M), standard errors, t-statistics values, and p-values for estimated path coefficients. A variable can be said to have a significant relationship if it has p-values that are smaller than the 5% level or t-statistics values that are greater than the t-table values with a 95% confidence level. Meanwhile, the original sample value can explain the positive and negative relationships in a model.

Table 6
Output path coefficient

Latent Variable	Original samples (O)	Sample Means(M)	Standard Deviations(STDEV)	T Statistics ((O/STDEV))	P-Values	Model Evaluation
System Quality -> User Satisfaction	0,648	0,641	0,123	5,284	0,000	Accepted
Information Quality -> User Satisfaction	0,235	0,243	0,111	2,127	0,033	Accepted
Service Quality -> User Satisfaction	0,266	0,267	0,073	3,641	0,000	Accepted
Usage training -> User Satisfaction	0,185	0,185	0,089	2,086	0,037	Accepted
User Satisfaction -> Organizational Performance	0,779	0,783	0,035	22,476	0,000	Accepted

Source: Primary data processed (2023)

Effect of system quality on user satisfaction

The impact of framework quality on client fulfillment has an original sample value of 0,648, a t-statistic value of 5,284 ($>1,64$), and a probability or significance (p-value) of 0,000 ($<0,05$). This indicates that system quality has a positive effect and is significant to user satisfaction so the conclusion of hypothesis 1 is accepted.

The quality of the SAKTI application system is getting better to make it easier for users to use and study the agency-level financial accounting system (SAKTI), add and improve security features in maintaining SAKTI user data and make it easier for users to access the SAKTI application quickly can make users such as operators, validators, and the approver is satisfied in using the SAKTI application. The results of this study support the information system success model of [DeLone & McLean \(2003\)](#), that one of the factors in the success of an information system is the quality of the system. The results of this study are consistent with research conducted by [\(Lee & Jeon, 2020\)](#), [\(Hadi, 2022\)](#), [\(Amriani & Iskandar, 2019\)](#), [\(Zulfan, 2018\)](#), [\(Albuainain, 2022\)](#), which states that system quality has a positive effect on user satisfaction. [Albuainain \(2022\)](#), [Sabah et al. \(2021\)](#), explains that good system quality can improve and accelerate the work performance of system users so that achieving the final goal can be carried out effectively and efficiently in every line of work responsibility.

Effect of information quality on user satisfaction

The impact of data quality on client fulfillment has an original sample value of 0,235, a t-statistic value of 2,127 ($>1,64$), and a probability or significance (p-value) of 0,033 ($<0,05$). This indicates that information quality has a positive effect and noteworthy impact on the user satisfaction variable at an importance level of 5%. Information quality has a positive and significant effect on user satisfaction because the initial test esteem is 0,235, the t-statistic esteem is 2,127 which exceeds the t table value (1,64) and the significance value (p-values) is 0,033 which is less than 5%, so it can be concluded that hypothesis 2 is accepted.

The quality of the information in the financial accounting system at the agency level or SAKTI shows good quality information and has an impact on system user satisfaction ([García-Morales et al., 2012](#); [Kellermanns et al., 2011](#)). Satisfaction is felt due to the quality of SAKTI application information that can present accurate information, and complete detailed information, the information provided is to user needs, as well as clear and easy-to-understand information formats, and up-to-date information ([Gonzalez et al., 2006](#)).

The results of this study are in line with previous studies conducted by [Wara et al. \(2021\)](#), [Lee & Jeon \(2020\)](#), [Albuainain \(2022\)](#), [Al-Okaily et al. \(2021\)](#), which state that the quality of information has a positive effect on user satisfaction. [Wara et al. \(2021\)](#), explain that better quality of information can increase user satisfaction so that users will not be confused with the updated information provided.

Effect of service quality on user satisfaction

The effect of service quality on user satisfaction has an original sample value of 0,266, a t-statistic value of 3,641 ($>1,64$) and a probability or significance value (p-value) of 0,000 ($<0,05$). This indicates that service quality has a positive and significant effect on the user satisfaction variable at a significance level of 5%. Service quality has a positive and significant effect on user satisfaction because the original sample value is 0,266, the t-statistic value is 3,641 which exceeds the t table value (1,64) and the significance value (p-value) is 0,000 which is less than 5%, so it can be concluded that hypothesis 3 is accepted.

Good service quality in the SAKTI application will provide satisfaction to users of the SAKTI system ([Soliman et al., 2000](#); [Muyllé et al., 2004](#)). Having service personnel who are reliable in solving system problems, fast and responsive in dealing with system problems, providing a sense of security to users and having an interest in overcoming all kinds of problems that occur in the system will make SAKTI application users satisfied with the performance provided. Reliable IT officers who are owned by an agency-level financial accounting system (SAKTI) can help/smooth out the system's operational performance requirements to carry out daily tasks, the smooth running of daily operations will have an impact on the absence of obstacles in doing work ([Petter & McLean, 2009](#); [Jeyaraj, 2020](#)).

The results of this study are in line with previous research conducted by [Fatmawati et al. \(2022\)](#), [Apsari & Astika \(2020\)](#), [Lee & Jeon \(2020\)](#), [Fatmawati et al. \(2022\)](#), [Lee & Jeon \(2020\)](#) and [Albuainain \(2022\)](#). The better the service quality, the user satisfaction will increase. However, on the contrary, poor service quality can give users a feeling of dissatisfaction because they feel disappointed when the service is not responsive to system problems that occur.

Effect of user training on user satisfaction

The impact of user training on user satisfaction has an original sample value of 0,185, a t-statistic value of 2,086 ($>1,64$), and a probability or significance value (p-value) of 0,037 ($<0,05$). This indicates that user training has a positive and significant effect on the user satisfaction at a significance level of 5%. User training has a positive and significant effect on user satisfaction because the original sample value is positive 0,185, the t-statistic value is 2.086 which exceeds the t table value (1,64) and the importance esteem (p-value) is 0,037 which is less than 5%, so that hypothesis 4 is accepted.

The existence of training on the use of the SAKTI application can help users of the SAKTI application to improve their performance of using the SAKTI application, the training provided does not escape competent instructors in presenting training material to users of the magic application, suitability of materials and methods in training that are easy for users to understand and understand will increase SAKTI application user satisfaction. The discoveries of this ponder are reliable to those of earlier studies (Hadi et al., 2019; Aldholay et al., 2018).

Effect of user satisfaction on organizational performance

The original sample value for the relationship between user happiness and organizational performance is 0,779, the t-statistic value is 22,476 ($>1,64$), and the probability or significance value (p-value) is 0,000 (0,05). As a result, hypothesis 5 is accepted because it shows that user satisfaction has a beneficial effect and is important to organizational performance.

According to the study's findings, user satisfaction has a favorable and considerable impact on organizational Performance for SAKTI users (Astrini et al., 2021). Every organization needs effective and efficient actions in increasing the productivity of its organization, the SAKTI application helps in increasing effective and efficient organizational performance in meeting the needs of its users to improve daily operational performance. The findings of this study are consistent with those of earlier studies (Albuainain, 2022; Kristanto & Kurniawati, 2020).

Research Limitations

This research has limitations including the following:

- 1) The research respondents are SAKTI users within the work unit of the Secretariat General of the Ministry of PUPR, so the sample used is still relatively small.
- 2) The independent variables that influence the victory of Delone and Mclean show data frameworks consist of organizational factors, human factors, and technological factors. It is possible that other variables can affect the victory of the Delone and Mclean demonstrate data frameworks.

Conclusion

A great quality framework can move forward and quicken work execution by impacting the fulfillment of framework clients, which clarifies that accomplishing the ultimate objective can be carried out successfully and productively in each line much appreciated the study's discoveries that the system's quality encompasses a positive and critical affect on client fulfillment duties at work. Data quality encompasses a positive and noteworthy impact on client fulfillment. Respondents in this think about were fulfilled with the quality of the SAKTI application data since it can display exact data, and total nitty gritty data, the data given is to client needs, and the data organize is evident, simple to get, and breathtaking. up to date. Benefit quality encompasses a positive and critical impact on client fulfillment, good service quality in the SAKTI application will provide satisfaction to users of the SAKTI system. Having service personnel who are reliable, fast, and responsive in overcoming system problems, providing a sense of security to users, and having an interest in overcoming all kinds of troubleshooting that occurs in the system will make SAKTI application users satisfied with the performance provided. Furthermore, this study found that User Training had a positive and critical impact on client fulfillment, for users such as operators, approvers, and validators requiring training regarding the use of the SAKTI application in each user's operational line, facilitated by competent instructors in presenting training materials for users and the content of the material needed and the method of delivery needed to be precise and suitable for the needs of SAKTI application users.

Implementation of an agency-level financial accounting system (SAKTI) will run effectively and efficiently for organizational performance if it goes hand in hand with increasing SAKTI application user satisfaction. Based on the discoveries of this consider where Client Fulfillment includes a positive impact on organizational execution, in this

manner expanding framework quality, data quality, service quality, and training in using the SAKTI application will simultaneously affect organizational performance in organizational productivity, coordination, and collaboration between organizations and improve organizational performance overall.

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