

Impact of Regional Government Information System Implementation on User Satisfaction with Accounting Information: A Study at the Regional Secretariat of Sidenreng Rappang Regency.

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Abstract

This study aims to analyze the impact of the Regional Government Information System of the Republic of Indonesia (SIPD RI) on user satisfaction with accounting information at the Regional Secretariat of Sidenreng Rappang Regency in 2023. The system is evaluated through five dimensions: content (X1), accuracy (X2), display (X3), user convenience (X4), and timeliness (X5). The study population consists of 50 employees who actively use SIPD RI, and due to the limited population, a saturated sampling technique was applied, resulting in a total sample of 50 respondents. Path analysis was employed as the analytical method. The findings show that, partially, content, accuracy, display, user convenience, and timeliness significantly influence user satisfaction with accounting information. Simultaneously, these five dimensions of SIPD RI also have a significant impact on overall user satisfaction. The results highlight the importance of effective implementation of government information systems to improve the quality of accounting information services in regional secretariats.

Keywords: Regional Government Information System; SIPD RI; User Satisfaction of Accounting Information; Regional Secretariat of Sidenreng Rappang Regency

1. Introduction

The rapid development of information technology has driven the need for information in government to be managed properly and based on digital systems. The government utilizes technological advancements to support the processing of both regional and central financial data. One initiative undertaken is the development of the Indonesian Regional Government Information System (SIPD RI), a web-based application.

The Indonesian Regional Government Information System, abbreviated as SIPD RI, is an information system that covers regional development planning, regional finance, as well as the guidance and supervision of regional government (Rezkiaty et al., 2023). SIPD was introduced by the Ministry of Home Affairs and regulated by the Minister of Home Affairs Regulation No. 70 of 2019. The SIPD RI application, newly implemented in 2024, is an updated version of the previous Regional Government Information System (SIPD).

The existence of SIPD RI raises questions about whether this application can fulfill user satisfaction, particularly among users of accounting information services. User satisfaction in accounting information services is crucial in evaluating the success of the system. “Jang, Kim, and Hwang (2006) in Prayanthi et al. (2020) state that the key to measuring the success of an information system implementation is to examine user satisfaction.” User satisfaction can be associated with behavior, as users tend to use a system

repeatedly when they perceive benefits and satisfaction from it. User satisfaction with an information system is the response and feedback shown by users after utilizing the system” (Krisnawati et al., 2022). According to Kotler & Kevin Lane Keller (2021:42) in Ari et al. (2021), User satisfaction is the feeling of pleasure or disappointment resulting from comparing perceived performance or outcomes of a product with expectations.

User satisfaction may be influenced by information quality, system quality, and service quality. “Thus, the instruments used to measure user satisfaction include their satisfaction with the reports or outputs produced, the website, and the support services provided by the system providers” (Petter et al., 2008, in Utomo et al., 2020). However, in practice, researchers found complaints from employees using SIPD RI, such as frequent network problems, system inaccessibility at certain times, and constant application updates that change almost every year.

This study employs the End-User Computing Satisfaction (EUCS) method developed by Doll and Torkzadeh (1998). This method is used to assess information systems by focusing on the level of user satisfaction. According to Doll and Torkzadeh (1998), “when individuals directly interact with computer applications, they tend to behave in a satisfying manner” (Pujana et al., 2023). EUCS measures the gap between user expectations and actual system performance to determine satisfaction. “The EUCS method helps identify factors that influence user satisfaction, such as system reliability, ease of use, system response, technical support, information security, and other features” (Akhiruddin et al., 2023). EUCS emphasizes user satisfaction in terms of five key factors: content, accuracy, format, ease of use, and timeliness. In this context, EUCS serves as a tool to analyze SIPD user satisfaction at the Regional Secretariat Office of Sidenreng Rappang Regency. By applying EUCS, it is possible to better understand user perceptions and identify aspects of SIPD that need improvement.

Previous studies have shown varying results regarding the effectiveness of SIPD RI. Arif & Firmansyah (2024) found that at the Karanganyar Regional Financial Agency, the implementation of SIPD RI had not been fully adopted, as accounting and financial reporting processes still relied on SIMDA/FMIS. According to Ekaputra (2021), the effectiveness of SIPD in its first year of implementation was low, mainly due to limited understanding of the system and confusing changes in program nomenclature during RKPD document preparation. In contrast, Setiawan et al. (2023) reported that SIPD management considered the system effective, though challenges persisted due to its web-based nature. Effective management was supported by strong communication, competent staff, and adequate resources such as devices and internet access. Furthermore, Saputra & Kurniadi (2019) revealed that variables such as content, accuracy, format, ease of use, and timeliness simultaneously influenced user satisfaction. Based on these findings, this study aims to determine the extent to which content, accuracy, format, and ease of use influence user satisfaction.

2. Methodology

This study employs the End-User Computing Satisfaction (EUCS) method with a survey approach to measure the level of user satisfaction with accounting information services while also explaining the causal relationships among the variables under study. The research was conducted at the Regional Secretariat Office of Sidenreng Rappang Regency in 2023, involving a population of 50 civil servants (ASN) who use the SIPD RI application. Due to the limited population size, a saturated sampling technique was applied, in which the entire population was used as respondents.

The research data consisted of quantitative data obtained through Likert-scale questionnaires and qualitative data collected through structured interviews. The research instruments were tested for validity and reliability using SPSS to ensure the objectivity of the data. Furthermore, classical assumption tests were carried out, including normality, multicollinearity, and heteroscedasticity tests, to confirm that the regression model met statistical requirements. The ordinal data from the questionnaires were then converted into interval form using the Successive Interval Method (MSI) to enable further analysis.

The analytical method applied was path analysis, a statistical technique used to explain both direct and indirect effects of independent variables on the dependent variable. The independent variables included content, accuracy, format, ease of use, and timeliness, while the dependent variable was user satisfaction. The analysis involved constructing structural equations, calculating correlations among variables, developing an inverse matrix, computing path coefficients, determining total determination values, and assessing the influence of other variables outside the model. All calculations were carried out with the assistance of SPSS version 25 and Microsoft Excel 2019, ensuring that the research findings are valid, reliable, and can serve as a foundation for evaluating and developing accounting information systems in government institutions.

3. Result and Discussion

3.1. Result

The validity test results indicated that all questionnaire items were representative, while the reliability test using Cronbach's Alpha (> 0.600) confirmed that the instrument was consistent. The classical assumption tests showed that the data were normally distributed (Sig. K-S = $0.200 > 0.05$), with no multicollinearity ($VIF < 10$, Tolerance > 0.1), and no heteroscedasticity, indicating that the model was appropriate for use.

Path analysis produced the following equation:
 $Y = 0.285X1 + 0.219X2 + 0.182X3 + 0.289X4 + 0.249X5 + 0.135e$.
This demonstrates that the five independent variables Content, Accuracy, Format, Ease of Use, and Timeliness positively influence User Satisfaction. The strongest effects were contributed by Ease of Use (28.9%) and Content (28.5%), followed by Timeliness (24.9%), Accuracy (21.9%), and Format (18.2%).

The model obtained an R^2 value of 0.865 and an Adjusted R^2 of 0.845, meaning that 86.5% of the variation in user satisfaction could be explained by the model, while the remaining 13.5% was influenced by other factors outside the model. The t-test results indicated that each independent variable had a significant partial effect on user satisfaction ($\text{sig} < 0.05$, $t_{\text{count}} > t_{\text{table}}$). Meanwhile, the F-test showed an F_{count} of 43.550 $> F_{\text{table}}$ of 2.490 with a significance value of $0.000 < 0.05$, confirming that all five variables simultaneously had a significant influence on the satisfaction of SIPD RI application users.

3.2. Discussion

This study aims to analyze the influence of the Indonesian Regional Government Information System (SIPD RI), consisting of the variables content, accuracy, format, ease of use, and timeliness, on user satisfaction at the Regional Secretariat Office of Sidenreng Rappang Regency using path analysis. The findings indicate that all variables have a positive and significant effect. Content contributed 28.5% as the information presented was relevant, complete, systematic, and easy to understand. Accuracy had a 21.9% influence through data precision that enhanced trust and system credibility. Format contributed 18.2%, where despite

some weaknesses in the visual aspects, it still supported user comfort and navigation. Ease of use contributed the highest effect at 28.9%, as the system was relatively easy to access and operate, although network disruptions remained an obstacle. Meanwhile, timeliness contributed 24.9% through the provision of fast and timely information, although occasional delays in data input were still encountered.

Simultaneously, these five variables significantly influenced user satisfaction with a strong contribution of 84.5%. This demonstrates that the combination of content quality, accuracy, format, ease of use, and timeliness successfully creates an optimal user experience. Accurate, easily accessible, and timely information, supported by a user-friendly interface, fosters satisfaction and assists users in their activities. Such satisfaction not only reflects user acceptance of the system but also indicates the extent to which SIPD RI effectively supports the information needs of regional governance.

Furthermore, the study emphasizes that user satisfaction is an essential indicator of information system success, as it reveals both the strengths and weaknesses that need to be addressed for further development. Thus, SIPD RI is not only a data provider but also a strategic instrument in supporting transparency, accountability, and the effectiveness of government services. These findings align with previous studies that highlight information quality, system quality, and service quality as the key determinants of user satisfaction. Therefore, strengthening these five core aspects of SIPD RI is crucial to improving the quality of government information services and reinforcing public trust in bureaucratic performance.

4. Conclusion

This study demonstrates that the variables of content, accuracy, format, ease of use, and timeliness within SIPD RI have a positive and significant effect on user satisfaction at the Regional Secretariat Office of Sidenreng Rappang Regency. Ease of use (28.9%) and content (28.5%) showed the greatest influence, followed by timeliness (24.9%), accuracy (21.9%), and format (18.2%). Collectively, these five variables explained 84.5% of user satisfaction, indicating that the combination of information quality, data accuracy, system design, ease of access, and timeliness successfully creates an optimal user experience.

User satisfaction not only reflects system acceptance but also serves as a key indicator of SIPD RI's success in meeting regional government information needs. This finding highlights SIPD RI's role not only as a data provider but also as a strategic instrument in promoting transparency, accountability, and the effectiveness of government services. Therefore, strengthening these five core aspects is essential to improving the quality of government information services and reinforcing public trust in bureaucratic performance.

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