The Influence of the Implementation of Regional Government Information Systems on the Satisfaction of Accounting Information Service Users in the Regional Apparatus Organizations of Banggai Regency

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Abstract

This study aims to analyze the effect of the implementation of a Regional Government Information System (SIPD) on user satisfaction of accounting information services in Regional Government Organizations (OPD) in Banggai Regency. The focus of this study covers: system quality, information quality, and service quality. This study used a quantitative approach with a purposive sampling technique. Data were obtained through questionnaires from 99 respondents in 33 OPDs and analyzed using path analysis with SPSS Statistics 30. The results indicate that information quality significantly influences user satisfaction of accounting information services. Meanwhile, system quality and service quality do not have a direct effect. However, both have an indirect influence through information and service quality. These three independent variables collectively contribute 13.5% to user satisfaction with accounting information services. This finding indicates that information quality is the most important factor in determining user satisfaction with accounting information services. Therefore, improving information quality in the SIPD system needs to be a primary focus for local governments.

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INTRODUCTION

The rapid development of information technology has compelled both public and private institutions to keep up with the wave of digitalization to support the effectiveness and efficiency of organizational performance. Information technology has become an essential need in managing fast, accurate, and reliable information as a basis for decision-making (Arifiantika, 2015). In the context of the public sector, including local governments, the utilization of information technology is crucial to enhancing accountability, transparency, and optimal public services.

In line with this, local governments are required to perform their duties and functions optimally. This is consistent with the mandate of Law No. 23 of 2014 on Regional Government, which serves as the legal

foundation for the administration of regional governance. This law outlines the responsibilities of regional governments in financial management, specifically regulated in Article 280, paragraphs (1) and (2).

Regional financial management, as referred to in the law, is a sub-system of national financial management and is a core element in the administration of local government (Ibrahim et al., 2024). It is manifested through the Regional Revenue and Expenditure Budget (APBD), which is a crucial planning tool for achieving the objectives of regional governance. Since financial management supports the entire process of regional government operations, it must be organized into several key activities. According to Government Regulation No. 12 of 2019 on Regional Financial Management, Article 1 paragraph 2, these activities include planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances.

To ensure this financial management process runs effectively, an integrated and efficient information system capable of generating reliable accounting information is required. Good regional financial management aims to produce trustworthy information that serves as a foundation for decision-making and demonstrates the accountability of the regional government (Alhabsyi et al., 2024). Hence, an information system is needed to support all aspects of financial management in an integrated, timely, and efficient manner.

According to Hartono in (Tumija & Erlambang, 2023), the rise of information technology and the concept of good governance are the primary objectives of the government in developing a managerial system that is effective, efficient, high-quality, and transparent. To achieve this, the government is encouraged to initiate various information system-based innovations. These innovations are part of efforts to build an independent and participatory government, leveraging digital technology as the foundation for implementing good governance. A concrete form of such innovation is the implementation of the Regional Government Information System (SIPD).

The SIPD is part of the "One Data Indonesia" policy initiative, mandated by Law No. 9 of 2015 (a second amendment to Law No. 23 of 2014), and reinforced by Presidential Regulation No. 39 of 2019 concerning One Data Indonesia, which aims to help local governments achieve good governance.

The SIPD is an innovation developed by the Ministry of Home Affairs, as stipulated in Minister of Home Affairs Regulation No. 70 of 2019. This regulation replaces Regulation No. 13 of 2006 on Guidelines for Regional Financial Management and improves upon the previous system, SIMDA (Regional Management Information System). The revision was necessary because SIMDA did not integrate various systems under a unified framework that connected central and local governments.

The SIPD encompasses systems for regional financial management, regional development planning, and supervision and monitoring of local governments. Additionally, it functions as a platform for collecting, processing, presenting, and referencing regional financial information and serves as a tool for budget control, monitoring, and evaluation, including the management of funding and budget deficits, all of which are accessible to the central government.

However, the implementation of the SIPD in Banggai Regency has faced several challenges, especially since the system was only introduced in 2023. One major issue is that when the SIPD encounters errors or technical disruptions, users must first report the issue to the local Regional Financial and Asset Management Agency (BPKAD), which then escalates the matter to the central government. This multi-level reporting process causes delays in resolution, which in turn can negatively impact user satisfaction.

Another challenge is the need for user adaptation, particularly regarding the readiness of human resources to operate the system. The lack of training and socialization has led to difficulties among users in understanding and operating the application. These issues not only reduce the effectiveness of the

SIPD's usage but also decrease user satisfaction with the system. These challenges highlight the need for serious attention from the central government. A quick response to technical issues and the provision of adequate training are critical success factors for ensuring the system's effective implementation across all regions and improving satisfaction among users of accounting information services.

Among these challenges, one key issue that arises relates to the satisfaction of accounting information service users. Specifically, there are concerns about whether the information provided by the system meets user needs, expectations, and work characteristics. Ideally, the SIPD should offer accurate, relevant, timely, and easily understood accounting information that can serve as a basis for decision-making. However, in practice, some users report that the information is not always relevant, is difficult to interpret due to a non-intuitive interface, and is often delayed because of technical issues and the lack of real-time updates. Moreover, some financial reports are incomplete, not regularly updated, and exhibit questionable data accuracy.

This situation indicates that the implementation of the Regional Government Information System (SIPD) has not yet fully succeeded in satisfying the users of accounting information services. The information provided does not fully meet user expectations nor effectively support their work needs. This shortfall affects the system's effectiveness in enabling timely and accurate decision-making within the Regional Apparatus Organizations (OPD) of Banggai Regency. Therefore, it is essential to examine the extent to which the system fulfills the criteria for accounting information as expected by users.

User satisfaction is a critical factor in assessing the success of an information system implementation. User satisfaction is closely linked to the quality of information generated; without high-quality information, data inaccuracies may arise, leading to misrepresentations of financial performance (Mangun Buana & Wirawati, 2018). An information system capable of producing relevant, reliable, comparable, and comprehensible information will enhance user confidence and work effectiveness (Alfian, 2015).

To evaluate the success of an information system, one of the widely used frameworks is the DeLone & McLean Information System Success Model (1992). According to DeLone & McLean (1992), the success of system implementation is defined as the extent to which the implemented system provides user satisfaction and yields positive outcomes for the individual or organization utilizing the system. This model identifies three key components influencing user satisfaction: system quality, information quality, and service quality.

System quality plays an essential role in determining the satisfaction level of accounting information users. A high-quality system provides accurate, relevant, and timely data tailored to users' needs. Superior system quality contributes to greater effectiveness, efficiency, and accuracy in data processing. A reliable and user-friendly system ensures that the generated information aligns with user requirements (Sari et al., 2024). Therefore, system quality can significantly enhance users' performance and productivity in data management. When an information system can deliver relevant, dependable, and easy-to-understand data, user satisfaction is likely to increase (Fitrianovita, 2023).

Another influential factor is information quality. According to Utami & Adhivinna (2020), information quality refers to the output quality produced by the system. Information used in decision-making must possess desirable characteristics to support sound decision-making processes. If the information generated does not meet quality standards, decision-making becomes more challenging. Information quality can be measured through the satisfaction level of accounting information users (Utami & Adhivinna, 2020).

The third factor that can influence user satisfaction is service quality. According to K. S. Dewi et al. (2025), service quality refers to users' perceptions of the support services provided by the software vendor or system provider. It significantly affects user satisfaction in accounting information systems because high-

quality service ensures the delivery of accurate, relevant, timely, and easily accessible information that aligns with user needs. Consequently, excellent service quality is a crucial aspect and should remain focused on achieving user satisfaction.

Several previous studies support these assertions. For instance, Noormawati & Purwanto (2024) found that both system quality and information quality have a positive and significant effect on user satisfaction. Similarly, Sihotang (2020) demonstrated that system quality, service quality, and information quality positively influence user satisfaction. Sari et al. (2024) also confirmed that system quality has a positive and significant impact on user satisfaction.

Although previous studies have explored the impact of these three factors on user satisfaction, most were conducted in the context of different systems such as SIMDA, SAKTI, or private sector information systems, which have different characteristics from the SIPD. This study focuses on the SIPD, which was implemented in the Regional Apparatus Organizations of Banggai Regency starting in 2023.

This research is essential to determine whether the implementation of the SIPD—evaluated based on system quality, information quality, and service quality—significantly influences the satisfaction of accounting information users in the regional apparatus of Banggai Regency. The findings are expected to contribute to enhancing the effectiveness of regional financial management, optimizing user performance, and providing accurate and relevant financial information for better decision-making.

This study aims to analyze how the implementation of the Regional Government Information System (SIPD)—through system quality, information quality, and service quality—affects user satisfaction with accounting information services in Banggai Regency. The research offers theoretical insights for future studies and practical benefits for students, local government institutions, and the researcher by supporting improved system development, learning, and professional competence.

METHOD

Location and Time of Research

This research was conducted across all Regional Apparatus Organizations (OPD) in Banggai Regency, focusing on the implementation of the Regional Government Information System (SIPD) and its impact on user satisfaction. The study took place from October 2024 until completion.

Research Approach and Design

1. Research Approach

This study uses a quantitative approach aimed at measuring the influence between variables objectively and systematically. According to Sugiyono (2013), quantitative research is based on positivist philosophy, involving structured data collection through instruments and statistical analysis to test hypotheses.

2. Research Design

The research design serves as a systematic framework for conducting the study, outlining the procedures for data collection, processing, and analysis to answer research questions or test hypotheses.
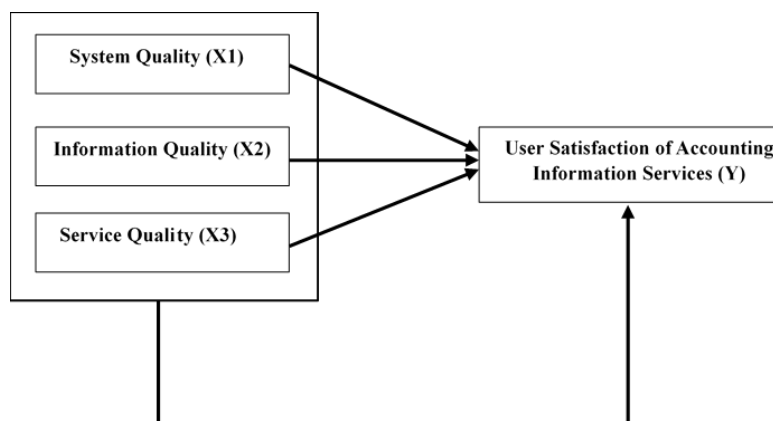
Figure 1. Research Design

Population and Sample

The population in this study includes all 33 Regional Apparatus Organizations (OPD) in Banggai Regency, as each OPD is a direct user of the Regional Government Information System (SIPD) for financial management, budgeting, reporting, and accounting information processes. A total of 99 respondents were selected as the research sample using purposive sampling, targeting individuals with key roles in financial operations—namely the Head of Finance Subdivision, Treasurer, and Finance Staff—from each OPD. These participants were chosen based on their active involvement and responsibilities in using SIPD, ensuring that the data collected accurately reflects the system's impact on user satisfaction across local government institutions.

Data collection technique

The data collection in this study was conducted using two main methods: observation and questionnaires. Observation was used to directly examine relevant processes and behaviors within the financial management activities of the OPDs. Meanwhile, questionnaires served as the primary instrument for collecting data related to both independent and dependent variables. The questionnaires consisted of structured statements measured using an ordinal scale with five response options, ranging from "Always" to "Never," each assigned a specific score. This approach ensured efficient and standardized data collection to support the analysis of the impact of SIPD implementation on user satisfaction.

Data Analysis Techniques

The data analysis in this study followed a structured and systematic process involving several statistical techniques to test hypotheses and interpret relationships among variables. Initially, instrument testing was conducted to ensure the validity and reliability of the questionnaire using Pearson's product-moment correlation and Cronbach's Alpha, respectively. Data collected through ordinal scales were converted into interval scales using the Method of Successive Interval (MSI) to meet the requirements of parametric analysis. Descriptive statistics were applied to summarize data through measures such as mean, standard deviation, and range. Classical assumption tests, including normality (Kolmogorov-Smirnov), multicollinearity (using VIF and tolerance), and heteroscedasticity (scatterplot analysis), were employed to ensure model adequacy. Path analysis was then used to assess both direct and indirect effects

of system quality, information quality, and service quality on user satisfaction. The model was evaluated using SPSS version 30. Hypothesis testing involved both partial (t-test) and simultaneous (F-test) approaches, and the coefficient of determination (R^2) was used to measure how well the independent variables explained the variance in user satisfaction with accounting information services.

RESULT AND DISCUSSION

The Influence of Regional Government Information System Implementation Projected on System Quality Toward User Satisfaction of Accounting Information Services

Based on the research findings, the implementation of the Regional Government Information System (SIPD), when projected through system quality, has no significant influence on the satisfaction of accounting information service users in the Regional Apparatus Organizations (OPD) of Banggai Regency. This is supported by a significance value of 0.838 > 0.05 and a t-count value of 0.205 < 1.985, indicating that there is no significant effect between system quality and user satisfaction. These results suggest that improvements in system quality alone do not automatically increase user satisfaction with accounting information services.

However, the path analysis results show that in terms of indirect effects, system quality contributes to user satisfaction through other variables. The indirect influence of X1 (System Quality) on Y (User Satisfaction) through Information Quality (X2) is 0.002, and through Service Quality (X3) is 0.001, indicating that system quality can still affect satisfaction when it enhances information and service quality.

Therefore, it can be concluded that system quality can influence user satisfaction only when mediated by improvements in information quality and service quality. In other words, the effect of system quality becomes significant if the system can improve the quality of information and support better service delivery. Thus, while system quality remains important, its role is more supportive and does not independently determine satisfaction; instead, it acts as a contributing factor to the formation or enhancement of information and service quality, which directly influence user satisfaction.

Based on the results of the grand mean score calculations from respondents' feedback regarding the system quality variable, some indicators received relatively low ratings. Notably, Indicator X1.3, which states "The presence of high-speed internet for data input into SIPD", received the lowest score of 3.88 among all items. This reflects that one of the critical operational components of the system—network connectivity—is still not optimal. This condition hinders users' efficiency and convenience in accessing or inputting data into the SIPD system. Thus, even though the system is technically available, its reliance on external infrastructure such as internet connectivity limits its maximum utilization.

Furthermore, Indicator X1.6, which states "SIPD is easily adjustable to user needs to assist their work", also received a relatively lower score of 4.10 compared to other items. This indicates that system flexibility is still perceived as lacking by some users, who may feel that the system does not fully accommodate their specific needs in performing accounting tasks. The lack of customizable features or limited adaptability of the system may be a contributing factor.

These two findings suggest that although SIPD has been implemented, the system quality has not yet fully delivered a satisfactory user experience, particularly in terms of access speed and usability flexibility. As a result, users tend to place more value on other aspects, such as the quality of information and services, rather than on the system quality itself.

According to the DeLone & McLean (2003) model, the success of an information system implementation can be influenced by system quality. A high-quality system is expected to elicit a positive

response from its users. However, this study found that system quality does not have a significant impact on user satisfaction, suggesting that even a technically sound system may not be sufficient to enhance user satisfaction. This emphasizes the importance of considering other factors, such as information quality, service quality, and organizational support.

This finding is consistent with research conducted by Hukmi & Rahayu (2023), which states that there is no significant effect of SIPD system quality on user satisfaction. Similarly, a study by Febrianti & Fiddin (2024) also reported that system quality does not influence user satisfaction. Therefore, the perception of system quality does not appear to be a primary determinant of user satisfaction with accounting information services, as users of the SIPD will continue to use the system regardless of whether its quality is perceived as high or low.

The Influence of Regional Government Information System Implementation Projected on Information Quality Toward User Satisfaction of Accounting Information Services

Based on the research findings, the implementation of the Regional Government Information System (SIPD), when projected through information quality, has a significant influence on the satisfaction of accounting information service users within the Regional Apparatus Organizations (OPD) of Banggai Regency. This is evidenced by a significance value of $0.003 < 0.05$ and a t-count of $3.026 > 1.985$, indicating that information quality significantly affects user satisfaction.

In addition to the direct effect, the variable X2 (Information Quality) also has an indirect effect on Y (User Satisfaction) through System Quality (X1) amounting to 0.002, and through Service Quality (X3) amounting to 0.009. These results demonstrate that Information Quality is the most dominant factor influencing user satisfaction in accounting information services. Accurate, complete, relevant, and reliable information is the primary requirement for SIPD users to support processes of planning, reporting, and decision-making. Therefore, efforts to improve user satisfaction should primarily focus on enhancing the quality of information produced by the system.

Based on the analysis of grand mean scores from respondent responses to the Information Quality variable, it was found that indicators related to the accuracy of information generated by SIPD stand out as the most highly rated aspects among all other indicators. This suggests that the information presented by SIPD is considered very precise and trustworthy, which greatly aids users in performing accounting and financial reporting tasks.

Accurate information is a key element in any information system, as it significantly impacts users' ability to make informed decisions, plan effectively, and produce accurate financial reports. When the information generated by the system is perceived to be accurate, complete, and timely, users are more likely to view the system as truly beneficial to their work. This, in turn, leads to greater user satisfaction, as their informational needs are effectively met. Furthermore, user satisfaction in accounting information services is not solely determined by technical or system aspects, but more importantly by the system's ability to provide highly useful information. With high-quality information, users are likely to feel more confident in the outcomes of their work, reduce the likelihood of reporting errors, and improve work efficiency.

The findings of this study align with the DeLone and McLean (2003) Information System Success Model, which states that user satisfaction is influenced by information quality. High-quality information leads to increased user satisfaction. In addition, the Technology Acceptance Model (TAM) by Davis (1989) also asserts that good information quality enhances perceived usefulness, which ultimately contributes to user

satisfaction. Both theories support the findings of this research by emphasizing the critical role of information quality in driving user satisfaction.

This finding is also supported by previous studies, such as the one conducted by Sofida & Veri (2024), which showed that information quality in SIPD had a positive and significant effect on the satisfaction of financial management staff. Similarly, research by Nadir et al. (2023) confirmed that information quality positively and significantly influences user satisfaction.

These results reaffirm the importance of focusing on improving the informational output of SIPD, ensuring that users receive accurate and relevant data to support their accounting and financial responsibilities, which ultimately enhances their satisfaction with the system.

The Influence of Regional Government Information System Implementation Projected on Service Quality Toward User Satisfaction of Accounting Information Services

Based on the research findings, the implementation of the Regional Government Information System (SIPD), when projected through service quality, does not have a significant effect on the satisfaction of accounting information service users in the Regional Apparatus Organizations (OPD) of Banggai Regency. This is evidenced by a significance value of 0.266 > 0.05 and a t-count of 1.119 < 1.985, which indicates that service quality does not significantly affect user satisfaction of accounting information services.

However, the results of the path analysis show that in terms of indirect influence, service quality does make a contribution to user satisfaction through other variables. The indirect effect of service quality through System Quality (X1) is 0.001, and through Information Quality (X2) is 0.009. This indicates that service quality can still affect satisfaction, provided that it contributes to the enhancement of system and information quality.

These findings suggest that while service quality may not directly determine user satisfaction, it does play a supporting role, particularly in terms of technical support, ease of accessing assistance, and responsiveness of service providers to user issues. In addition, high-quality service tends to strengthen users' perception of the system's informational reliability, which eventually contributes to greater satisfaction with accounting information services.

Based on the grand mean score analysis of respondents' perceptions of the service quality variable, it was observed that several indicators still received relatively low ratings. One such indicator is X3.3, which states "The support services provided during technical problems in SIPD are handled quickly", with a final score of 3.62. This score shows that the responsiveness of the support team to technical issues is still perceived as slow or insufficient by users. Although this can cause inconvenience, it is not always a decisive factor in determining user satisfaction, as long as the necessary information can still be obtained.

Another indicator with a low score is X3.6, which states "Training or socialization regarding the use of SIPD is conducted regularly", with a score of 3.61. This suggests that capacity-building support for users is not consistently implemented, which may leave users feeling that they have not received adequate guidance. However, the low ratings on this aspect do not necessarily lower satisfaction, especially if users are already familiar with the system or capable of using it effectively without additional training.

According to DeLone & McLean (2003), service quality is an important component that directly influences user satisfaction. However, the findings of this study show a discrepancy between theoretical expectations and empirical results. This inconsistency can be explained by several factors, including the strong bureaucratic characteristics present in OPD Banggai Regency, where the use of information systems

tends to be instruction-based rather than aligned with the actual needs of users. Furthermore, although the overall quality of services may be deemed good, the services provided may not address the critical aspects that genuinely impact the satisfaction of accounting information service users.

This finding is in line with previous research by Farhan & Rahayu (2019), which concluded that service quality does not significantly affect the success of information systems when measured by user satisfaction. Similarly, the study by Ekuitas et al. (2022) also found that service quality does not have a significant influence on user satisfaction.

These results reinforce the idea that, while service quality is an important aspect of information system success models, its impact on satisfaction may depend heavily on contextual factors, such as organizational culture, user autonomy, and how service is operationalized to meet user expectations.

The Influence of Regional Government Information System Implementation Projected on System Quality, Information Quality, and Service Quality Toward User Satisfaction of Accounting Information Services

Based on the research findings, the implementation of the Regional Government Information System (SIPD), as projected through system quality, information quality, and service quality, simultaneously has a significant effect on user satisfaction of accounting information services in the Regional Apparatus Organizations (OPD) of Banggai Regency. This is evidenced by a significance value of 0.003 < 0.05 and an F-count of 4.922 > 2.70, indicating a simultaneous and significant influence of the three independent variables on user satisfaction.

The coefficient of determination (R Square) obtained in this study is 0.135 or 13.5%, meaning that system quality, information quality, and service quality collectively contribute 13.5% to the variation in the user satisfaction variable. The remaining 86.5% is influenced by other variables not examined in this study.

These results demonstrate that user satisfaction in using SIPD is primarily determined by the quality of information produced, followed by support from service quality, while system quality plays more of an indirect supporting role, influencing satisfaction through its impact on information and service quality.

The findings are consistent with the DeLone and McLean Information System Success Model (2003), which states that system quality, information quality, and service quality are key determinants that influence user satisfaction and the overall success of an information system. The results are also in line with the Technology Acceptance Model (TAM) proposed by Davis (1989), which posits that these three variables affect users' perceived ease of use and perceived usefulness of the system. When a system is easy to use, produces high-quality information, and is supported by responsive services, users are more likely to be satisfied because the system effectively supports their performance.

This research is also in agreement with previous studies. Sihotang (2020) found that system quality, information quality, and service quality simultaneously influence user satisfaction. Similarly, Suranto (2022) showed that these three variables have a positive and significant simultaneous impact on user satisfaction.

Therefore, although system quality, information quality, and service quality have been proven to significantly affect user satisfaction, the relatively low contribution value (13.5%) indicates the need for a more comprehensive approach. As government institutions, the OPDs are expected to not only focus on technical system aspects, but also consider human factors, organizational culture, and supporting policies to ensure the successful implementation of information systems.

This study can serve as a valuable foundation for making strategic decisions in the development of more responsive and effective regional government information systems, ultimately leading to enhanced satisfaction among users of accounting information services.

CONCLUSION

Based on the research findings and discussion regarding the influence of the implementation of the Regional Government Information System (SIPD) projected through system quality, information quality, and service quality on user satisfaction of accounting information services within the Regional Apparatus Organizations (OPD) of Banggai Regency, the following conclusions can be drawn:

System quality does not have a direct and significant impact on user satisfaction, but it contributes indirectly through improvements in information and service quality, indicating its supportive role. Information quality, on the other hand, has a direct and significant impact and is the most dominant factor influencing user satisfaction, as users highly value accurate, complete, and timely information for decision-making and financial reporting. Service quality does not directly affect satisfaction either but influences it indirectly through system and information quality. Overall, the three variables—system quality, information quality, and service quality—simultaneously have a significant effect on user satisfaction, though they account for only 13.5% of the variation, suggesting that 86.5% of the influencing factors lie outside the scope of this study.

Suggestions

Based on the conclusions above, the researcher acknowledges the limitations in knowledge and experience. Therefore, the following suggestions are proposed for future research and practical improvement:

Regional Apparatus Organizations (OPD) in Banggai Regency are encouraged to continuously enhance the quality of information delivered through the Regional Government Information System (SIPD), particularly in terms of accuracy, completeness, and timeliness, as these aspects have been proven to significantly influence user satisfaction. Although system and service quality did not show a statistically significant direct impact, OPDs should still regularly evaluate and maintain the system, while improving supporting services to be more responsive and aligned with user needs. In addition, human resource capacity should be strengthened through routine training and socialization, so that employees can better understand and fully utilize the SIPD system.

This study only examined SIPD implementation through system quality, information quality, and service quality. Future research is recommended to include additional variables such as user competence, ease of use, system benefits, and management support to gain a more comprehensive understanding of the factors influencing user satisfaction. Further studies may also expand to different institutions or regions to allow comparisons and broader generalizations.

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