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AN INFLUENCE OF QUALITY, ON SYSTEM USER SATISFACTION IN INSTANCE LEVEL FINANCIAL APPLICATION SYSTEM

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ABSTRACT

This research deals with four variables, namely system quality, service quality, information quality and user satisfaction. The aim of this research was to know whether there was an effect of system quality, service quality and information quality to SAKTI user satisfaction. The sample of this research was 83 staff at KPPN North Sumatra who used SAKTI. The research data was analyzed using Multiple Linear Regression Analysis which was calculated by SPSS 2.2. From the data analysis, it was found that the implementation of SAKTI applications has been empirically successful. Based on four proposed hypotheses, all of them are proven and accepted. The service system affected the highest value. It also showed that there was a positive effect of system quality, service quality and information quality to SAKTI user satisfaction. to sum up,

1. INTRODUCTION

Currently, the government is promoting new policies by utilizing information and communication technology within the central and regional government. This policy is realized through the implementation of Electronic Government (E-Government). This policy is considered as a step that takes advantage of the accelerated development of technology in the public sector. This step also minimizes the opportunity for the public sector to lag behind compared to the private sector.

E-government is a multidimensional and complex concept (Ndou, 2004). Eggers and Joel (2015) describe e-government as the use of technology with the aim of improving the process of accessing and delivering information and government services for the benefit of citizens and employees.

Indonesia through its government created an idea called In the field of State finance, e-government is manifested in the form of an Integrated Financial Management Information System (IFMIS) as the embodiment of modern public financial management. As an effort to meet these demands, the Directorate General of Treasury (DJPB), Ministry of Finance, has developed an integrated application system that is implemented in all work units (satkers) of central government agencies managing the State Revenue and Expenditure Budget (APBN) throughout Indonesia. the name of the Institutional Level Financial Application System (SAKTI).

SAKTI is an application as part of IFMIS which is used mandatory by agencies/work units managing funds sourced from the APBN. System Moreover, in the initial piloting stage, Nasrudin (2017) stated that there were still some problems related to unsimplicity of application features because they were considered too sophisticated, unstable internet signals, unable to display full reports, lack of technical training, lack of communication between admin with operators, both central and regional as well as other issues (Amriani & Iskandar, 2019).

The successful implementation of an information system can be seen from the satisfaction of its users when using the system. User satisfaction can be categorized as a person's behavior because the person will use a system continuously if he gets benefits and satisfaction from the system. Satisfaction of SAKTI users can be seen from the users' satisfaction with the information system used in completing the users' work. Information system user satisfaction is the response and feedback generated by the user after using the information system.

Information system user satisfaction is an important issue because user satisfaction is an indicator of successful information system implementation. Measuring the success of an effective information system is difficult to do directly such as measuring the cost-benefit (Laudon and Laudon, 2000). The use of cost-benefit analysis cannot be done perfectly because not all benefits can be quantified. This difficulty has encouraged many researchers to develop models to measure the success of information system

implementation, one of which is by measuring it from the user's perspective, namely information system user satisfaction (Utama, 2017).

Another reason that makes this issue important is because the implementation of SAKTI still does not meet user expectations, this is caused by technical errors in hardware, software, users, service providers and the existence of individual doubts regarding the use of information systems that will improve performance. Many information technology systems fail because of their technical aspects, namely the technical quality of information technology systems is poor and contains many syntax errors, logical errors, and even information errors (Hartono, 2007). Even though the technical quality of information systems has improved, there are still many information systems that have failed to implement. Therefore, it is necessary to measure the success of information system implementation,
Satisfaction of users of this information system needs to be investigated because of a conflict of significance in previous studies. For example, research conducted by Rukmiyati and Budiartha (2016) on end users of star-rated hotel accounting software in the Province of Bali. The results obtained by the quality of the system have a positive effect on user satisfaction. The results of this study are in line with Indriasari (2008), Saleh, Darwanis, and Bakar (2012), and Nursudi (2013). Other researchers such as Harjito, Achyani, and Payamta (2015) state that system quality has no effect on user satisfaction. The reason has no effect because users who interact with the system are incidental and it is still possible to procure directly without E-Procurement.

This study will measure the success of SAKTI implementation by looking at the influence of system quality, service quality and information quality variables on user satisfaction.

2. LITERATURE REVIEW

Theoretical Basis

Measuring the quality of an information system is not an easy thing, this is due to the absence of standard criteria in determining the quality of the information system itself. System quality measurement can be done by looking at the effectiveness of an information system that is run within the company.

Information system quality is an important thing to measure to determine information system user satisfaction. Accounting information system users will use the information system and feel satisfied if the system speeds up and facilitates work, is flexible with user needs, is easily accessible and can produce information quickly.

System quality is a measure of the system itself, and is an expected aspect of the system (DeLone and McLean, 1992). Users will expect a system that is easy to use, so that it can help complete tasks and save time for completing tasks. A good system quality will meet the criteria of being reliable, easily accessible, flexible, integrated (Wibowo et al., 2018).

Service Quality

Service quality is the perception of service users provided by application program providers. Perceived service quality will influence one's experience and can predict one's behavior in the future. Perceptions of good service quality can affect the level of user satisfaction and can also indirectly improve the company's performance.

Parasuraman, et.al (1991) and Gronroos (1994), state that service quality is an overall evaluation of the service function actually received by the customer (technical quality), and how the service is delivered (functional quality).

If the service received and perceived is in accordance with customer expectations, the quality of the service is considered good quality, and vice versa if the quality of service received and perceived is not in accordance with what the customer expects, then the quality of the service is perceived as bad. Good or bad service quality is seen from the perspective of the customer, not the service provider.

Based on the definition above, service quality can be realized through the level of service that can be provided by information systems that can be realized by meeting the needs according to the expectations of information system users.

Information Quality

Information quality is defined as measurements of the output of the system itself (DeLone and McLean 1992; 2003). Someone will feel more satisfied when they get quality information (Wixom and Todd, 2005; Koh et al., 2010; Xu et al., 2013).

According to O'Brien (2011) information quality is as follows:

"Information quality that is, information products whose characteristics, attributes or qualities help to make the information more valuable to them." The definition above can be interpreted as information quality, namely information products whose characteristics, attributes, or nature help to make information more valuable to them. What they mean here is the users. According to Susanto, (2013). Quality of information that: "Quality information is information that has accuracy, speed and suitability with management needs and the completeness of the information produced". Based on some of the definitions above, information quality is output quality in the form of information produced by an information system. The quality of information is centered on how information users evaluate the benefits or level of importance of the information.

User Satisfaction

One measure of the success of implementing an information system is user satisfaction. User satisfaction can be said to be a behavior because a user will use the system repeatedly if he feels the benefits and gets satisfaction from the system. Satisfaction of users of accounting information systems can be seen from users' satisfaction with the information systems used in completing the work of users.

Doll and Torkzadeh in Saleh, Darwanis, and Bakar (2012) define user satisfaction as follows:
"End-user satisfaction is an affective attitude towards a specific computer application by someone who interacts with the application directly."

It can be interpreted that end user satisfaction is an affective attitude towards a computer application by someone who interacts directly with the application. According to Rainer and Harrison in Molola Bosede Ajoye Miss (2014) that:
"The end-user satisfaction is regarded as the individual's attitude toward computer uses, or related activities required to perform tasks in an organization."

The above understanding can be interpreted that end user satisfaction is considered as an individual attitude towards computer use, or related activities needed to carry out tasks within an organization.

Based on some of the statements above, it can be concluded that user satisfaction is a feeling of satisfaction felt by users who use an information system because the information system helps simplify, simplify the work of its users in a company so as to improve employee performance. If information system users are satisfied and believe in the information system, then they will use the information system in carrying out their activities.

Conceptual Framework

Based on the literature review and the basic concepts of previous research, a theoretical framework was developed which is a combination of theory and research results related to customer satisfaction, as presented in Figure 2.1:

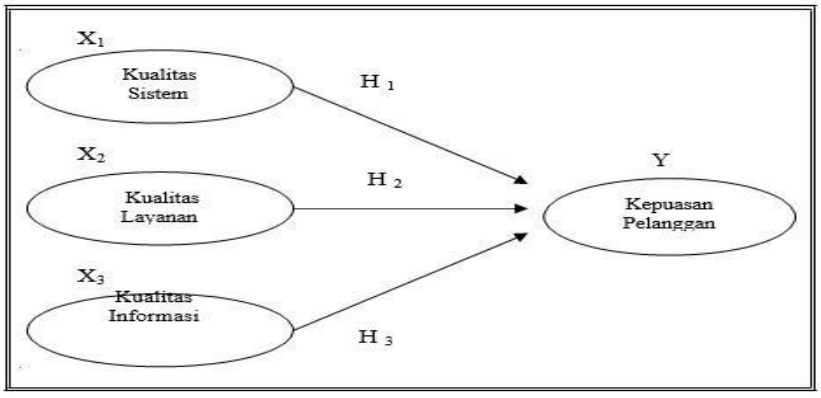

Figure 1. Theoretical Thinking Framework

3. METHODS

This research is an explanatory research, which tries to explain existing phenomena. Explanatory research usually involves testing hypotheses that explain the nature of certain relationships, determining differences between groups, and determining the independence of two or more factors in a situation. The research objective was to examine and analyze the effect of system quality, service quality and

information quality on SAKTI user satisfaction. This research was conducted in the area of the State Treasury Service Office (KPPN) in North Sumatra.

The population of this study were all SAKTI user staff in all KPPN work units in North Sumatra. The research population is 165 people. The sampling method used is the nonprobability sampling method, which is a sampling technique that does not provide equal opportunities for each member of the population to be selected as the research sample.

The sampling technique used was a purposive sampling method with certain considerations (judgment sampling), namely sampling based on the researcher's "judgment" regarding anyone who deserves or meets the requirements to be sampled so that 83 people were selected as the sample.

The data used in this study are primary data obtained directly from the original source. Researchers gave questionnaires to respondents. Respondents were asked to state their degree of agreement on the questions in the questionnaire using a Likert Scale. To make it easier to analyze the data, the researchers used the SPSS (Statistical Package for Social Science) program. Data were analyzed using multiple linear regression analysis used to determine causal relationships by determining the value of Y (as the dependent variable) and to estimate values related to X (as the independent variable), using statistical formulas or mathematical models.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Keterangan :

Y	=	Kepuasan pelanggan
X1	=	Kualitas Produk
X2	=	Kualitas Layanan
X3	=	Persepsi harga
β_{123}	=	Koefisien regresi yang hendak diteliti

4. RESULTS AND DISCUSSION

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine whether there is influence between one variable and another variable expressed in the form of a mathematical equation. The calculation results obtained using the SPSS application version 22.0 are as follows:

Table 2. Multiple Linear Estimation Results

Model	Unstandardized Coefficients		standardized Coefficients			Collinearity Statistics	
	B	std. Error	Betas	t	Sig.	tolerance	VIF
1 (Constant)	1,553	1,710		,908	,367		
system quality (X1)	, 182	,071	,278	2,573	,012	,813	1,230
quality of service (X2)	,203	.066	,301	3,079	,003	,991	1.009
information quality (X3)	, 192	,106	, 196	1,816	,073	,811	1,233

a. Dependent Variable: User satisfaction (Y)

Based on the results of multiple linear regression calculations using SPSS version 22, it can be concluded that the multiple linear regression equation in this study is:

$= 1.553 + 0.182_1 + 0.203_2 + 0.192_3$

The above equation indicates that:

1. System quality variable (X1) has a positive effect on customer satisfaction (Y) of 0.182.
2. Service quality variable (X2) has a positive effect on customer satisfaction (Y) of 0.203.
3. Information quality variable (X3) has a positive effect on customer satisfaction (Y) of 0.192.

Partial Test (t test)

The t test aims to determine whether the independent variable (X) partially (alone) affects the dependent variable (Y). In making decisions in the t test there are two references, namely:

Based on Significance value:

a. If the significance value < probability 0.05 then there is an influence of the independent variable (X) on the dependent variable (Y), then Haaccepted and H0rejected.
b. If the significance value > probability 0.05 then there is no effect of the independent variables (x) to the dependent variable (Y), then H0accepted and Harejected.

Based on a comparison of the calculated t value and t table

a. if tcount> ttable then there is the influence of the independent variable (X) on the dependent variable
b. if tcount<ttablethen there is no effect of the independent variable (X) on the dependent .

The t-test calculation results obtained using the SPSS version 22.0 application are as follows:

Table 3. Multiple Linear Results Test t

Coefficients[a]

Model		Unstandardized Coefficients		standardized Coefficients			Collinearity Statistics	
		B	std. Error	Betas	t	Sig.	tolerance	VIF
1	(Constant)	1,553	1,710		,908	,367		
	system quality (X1)	, 182	,071	,278	2,573	,012	,813	1,230
	service quality (X2)	,203	.066	,301	3,079	,003	,991	1.009
	information quality (X3)	, 192	,106	, 196	1,816	,073	,811	1,233

a. Dependent Variable: User satisfaction (Y)

Based on the SPSS output results, the following interpretations are obtained:

1. Obtained a significance value on the variable System Quality (X1) = 0.012 <0.05 and the value of t is knowncount= 2.573 > ttable= 1.9904. So it can be concluded that Haaccepted and H0rejected. in other words, there is a positive influence on System Quality (X1) significantly to user satisfaction (Y).
2. Obtained a significant value on the variable Service Quality (X2) = 0.003 < 0.05 and the value of t is knowncount= 3.079 > ttable= 1.9904. So it can be concluded that Haaccepted and H0rejected. in other words, there is a positive influence of service quality (X2) significantly to user satisfaction (Y).
3. Obtained a significance value on the variable Quality of information (X3) = 0.073 > 0.05 and the value of t is knowncount= 1.816 < ttable= 1.9904. So it can be concluded that H0accepted and Harejected. in other words, there is no effect on the quality of information (X3) significantly to user satisfaction (Y).

Simultaneous Test (Test F)

The F test is useful for testing whether there is an influence of the independent variable (X) on the dependent variable (Y) simultaneously (combined). In drawing conclusions using the F Test, there are two ways that can be used as a reference, namely:

Based on Significance value:

1. If the significance value < probability 0.05 then the independent variable (X) simultaneously affects the dependent variable (Y), or Haaccepted and H0rejected.
2. If the significance value > probability 0.05 then the independent variable (X) simultaneously has no effect on the dependent variable (Y), then H0accepted and Harejected.

Based on a comparison of the calculated t value and t table

1. If Fcount> Ftablethen the independent variable (X) simultaneously affects the dependent variable (Y).
2. If Fcount< Ftablethen the independent variable (X) simultaneously has no effect on the dependent variable (Y).

Based on the presentation of the results of data analysis through the tables above, it was found that the system quality variable (X1) had an effect on SAKTI user satisfaction. This can be seen from the influence that appears at 0.182. The service quality variable (X2) also has an effect of 0.203. The information quality variable (X3) also has an effect of 0.192. These three variables have a positive influence on SAKTI user satisfaction and the service quality variable (X2) has the greatest influence.

5. CONCLUSION

System quality variable influences SAKTI user satisfaction. This is evidenced by a sig value of 0.182 so that the first hypothesis is accepted. Service quality variable influences SAKTI user satisfaction. This is evidenced by a sig value of 0.203 so that the second hypothesis is accepted. Information quality variable influences the satisfaction of SAKTI users. This is evidenced by a sig value of 0.192 so that the third hypothesis is accepted.

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