



Analysis of the Quality of SAKTI Implementation at the Secretary General of the Audit Board of The Republic Of Indonesia Using the Delone and McLean Information System Success Model

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Abstract: This study aims to measure the quality of the implementation of a mandatory and relatively new system, namely Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) at the Secretary General of the Audit Board of The Republic Of Indonesia using the Delone and McLean Information System Success Model. Data collected from questionnaires distributed to 60 SAKTI users was analyzed using Partial Least Square Structural Equation Model (PLS-SEM) and performed with SmartPLS 4. The result indicates that portions of the model can be applied to assess SAKTI's success. The net benefits variable is determined by user satisfaction but not by intention to use/use. User satisfaction is determined by information quality and service quality, whereas intention to use/use only determined by the service quality. These indications conclude SAKTI has not been completely successful empirically. The Ministry of Finance is expected to increase support for SAKTI users in an effort to improve quality and maintain state financial management governance.

Keywords: Quality; SAKTI; Delone and McLean IS Success Model

INTRODUCTION

Poor corporate governance is allegedly one of the causes of the multidimensional crisis that occurred in Indonesia in 1997, the consequences of which are still being felt today. Indonesia's governance rating is relatively low in comparison to other Asian countries, according to rankings on Worldwide Governance Indicators (The World Bank, 2022). The Indonesian government has made efforts to improve the quality of its state administrators performance by implementing various systems ranging from bureaucratic reform to Good Corporate Governance principles (GCG). The accountability principle used in GCG



implementation necessitates effective compliance with the structure and institutional accountability to stakeholders (Hoesada, 2013). This principle is believed to be capable of encouraging state administrators' commitment to quality financial management activities (Ronanda & Sulistiyowati, 2020). The implementation of GCG in government also has an impact on maintaining the quality of public services (Hasan, 2022).

The Indonesian government's role in implementing GCG includes establishing a healthy system with state administrators who have high integrity and professionalism. The government acknowledges the importance of Information Systems (IS) in implementing GCG principles and works to harmonize public services with IS through the use of information and communication technology in public services. International best practice demonstrates that managing state finances is always backed by a robust information technology (IT) operational backbone, also referred to as the Integrated Financial Management Information System (IFMIS) (Sudarto, 2019). The primary objective of IFMIS is to deal with problems caused by the use of manual procedures or separate systems in budget management and accounting processes (Pambudi & Adam, 2018). These problems include unreliable and delayed revenue and spending data used for budget planning, monitoring, and reporting, as well as poor expenditure control that has an adverse impact on overall budget management (Diamond & Khemani, 2005). Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) application, as an integral part of IFMIS, is designed to promote the concepts of integrated, transparent, accountable, economical, effective, efficient, and performance-based financial management. SAKTI also has features database integration, single entry point, implementation of accrual-based accounting, and data security guarantees.

SAKTI is a large-scale national project, but its success is not assured. At the start of implementation in 2015, there were still several issues related to unnecessarily complicated features, unreliable internet connection, inability to display complete reports, a lack of technical training, and insufficient level of communication between administrators and operators (Nasrudin & Widagdo, 2020). As SAKTI continues to be continuously updated by the Ministry of Finance, it will eventually be a mandatory for agencies administering State Budget resources, within both ministries and local government agencies. Previous research was conducted during the piloting or system development stage by Amriani & Iskandar (2019), who concluded that SAKTI had not fully run successfully based on the indicators (Amriani & Iskandar, 2019), whereas Pambudi & Adam (2018) and Nasrudin & Widagdo (2020) concluded otherwise (Nasrudin & Widagdo, 2020; Pambudi & Adam, 2018). Penelitian kesuksesan SAKTI dengan model Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) yang dilakukan oleh Marpaung (Marpaung, 2020) menyatakan pengaruh positif minat dan kepuasan terhadap aplikasi SAKTI. According to Marpaung's (2020) study on the success of SAKTI with the Unified Theory of Acceptance and Use of Technology 2 model (UTAUT2), intention and satisfaction had a positive influence on the application of SAKTI (Marpaung, 2020).

This paper attempts to understand the success model of the DeLone and McLean information system at SAKTI, as a mandatory application, particularly its benefits for quality assurance as part of the GCG accountability principle. The study is conducted by examining the impact of variables in the DeLone and McLean information system success model on SAKTI users at the Secretary General of the Audit Board of The Republic Of Indonesia, so that the success of SAKTI in assuring the quality of state financial management can be observed.

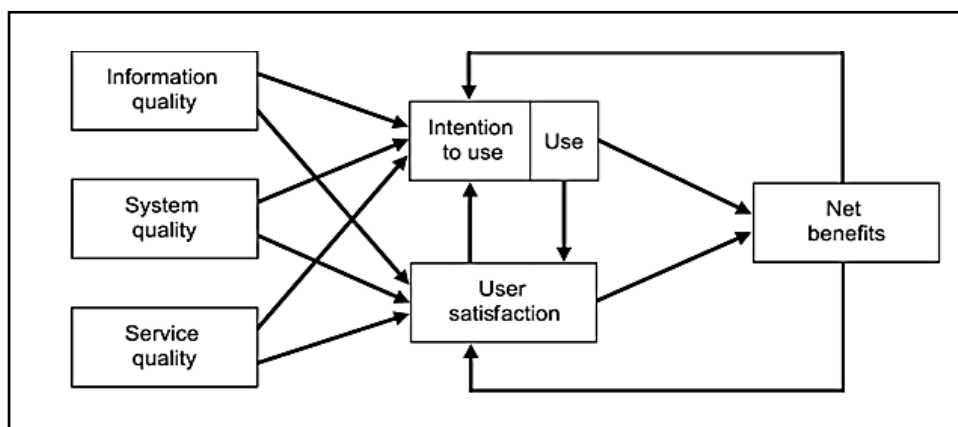
LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Quality assurance is a system that ensures that all procedures that have been designed and planned are followed on a consistent basis. (Mitra, 2016). Quality assurance encapsulates four control principles: standard setting, assessment of compliance with standards, actions to ensure standards are met, and standard improvement planning, with the goal of managing all functions within the organization as an integrated system (Lin, 1991). Quality information system is part of quality assurance (Pyzdek & Keller, 2013), which enables direct quality assurance by providing information to improve the quality of decision



making, effective communication and coordination, and resource efficiency. (Bates et al., 1999). The introduction of information technology significantly improve quality assurance (Mjema et al., 2005), as well as quality control and quality supervision (Tutupary & Aldianto, 2014).

One of the most influential and widely used theories in evaluating the quality and success of information systems is the DeLone and McLean model, also known as the D&M IS Success Model (Hassan et al., 2021; Subaeki et al., 2019). DeLone and McLean identify the components of IS success and build a success model consisting of six variables, namely information quality, system quality, use, user satisfaction, individual impact, and organizational impact (DeLone & McLean, 1992). Based on empirical evidence from studies of this success model and research from Pitt et al. (1995) and Seddon (1997), DeLone and McLean revised the IS success model to Updated D&M IS Success in 2003, by including service quality and intention to use as additional factors, as well as net benefits that replace individual impact and organizational impact (Petter & McLean, 2009) as depicted in Figure 1.



Source : research data 2022

Figure 1. Updated D&M IS Success (DeLone & McLean, 2003)

Information quality, system quality, and service quality are the three elements in the D&M IS Success model that significantly predict use/intention to use, and user satisfaction. Use/intention to use and user satisfaction are strongly related to create net benefits. In the end, user satisfaction and use/intention to use will be impacted by net by from the user's perspective (DeLone & McLean, 2016).

According to DeLone and McLean, increases in information quality, system quality, and service quality are related to use or intention to use (DeLone & McLean, 2003) and supported by studies by Benmoussa et al. (2018) and Widiastuti et al. (2019) (Benmoussa et al., 2018; Widiastuti et al., 2019). DeLone and McLean also stated that higher information quality, system quality, and service quality will increase user satisfaction, as demonstrated by Dreheeb et al. and Suliono et al. (Dreheeb et al., 2016) (Suliono et al., 2016). When the information system is mandatory, user satisfaction is positively related to intention to use (Kulkarni et al., 2006; Rai et al., 2002). Level of use and user satisfaction were found to be significantly correlated (Po-An Hsieh & Wang, 2007), while study by Chiu et al. discovered the same connection, but focused on intention to use (Chiu et al., 2007). User satisfaction is known to have a significant impact on management control (Torkzadeh & Doll, 1999) and enhancement of internal communication and collaboration (Almutairi & Subramanian, 2005).

Evidence from empirical studies by Devaraj and Kohli in Asian countries and Vlahos et al. in Europe demonstrates the link between IS utilization and increased organizational benefits (Devaraj & Kohli, 2003; Vlahos et al., 2004). Similar findings were concluded by Zhu and Kraemer in both developed and developing nations (Zhu & Kraemer, 2005). Iivari conveys the findings of empirical study that demonstrate a strong and significant correlation between user satisfaction and net benefits (Iivari, 2005). Net benefits are concentrated on assuring the quality of financial management, which has been shown to be influenced by



management control (Yaacob, 2012) and enhancement of internal communication and collaboration (Choudhary & Rathore, 2013).

Nine hypotheses, which are shown in the conceptual framework in Figure 2, are proposed in accordance with the literature review and the results of previous studies and are described as follows.

H1: Information quality is significantly related to use/intention to use.

H2: Information quality is significantly related to user satisfaction

H3: System quality is significantly related to use/intention to use

H4: System quality is significantly related to user satisfaction

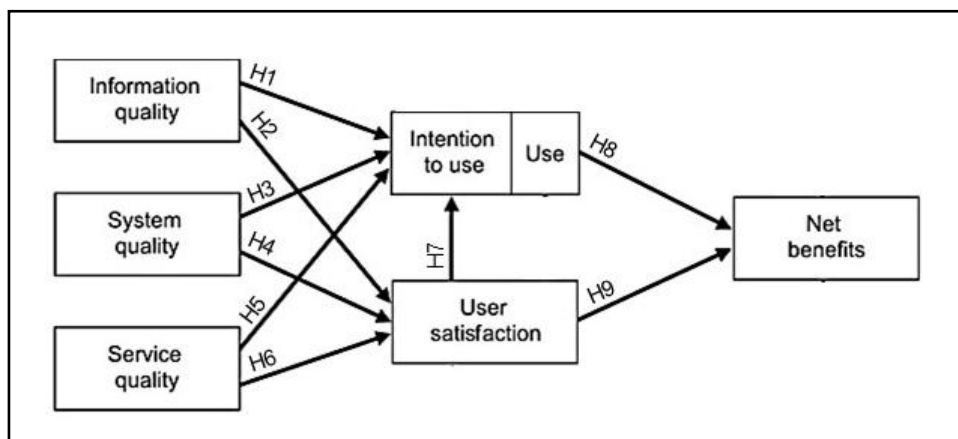
H5: Service quality is significantly related to use/intention to use

H6: Service quality is significantly related to user satisfaction

H7: User satisfaction is significantly related to use/intention to use

H8: Use/intention to use is significantly related to net benefits

H9: User satisfaction is significantly related to net benefits



Source : Research data 2022

Figure 2. Conceptual Framework

The definition of variable operating are composed based on the aforementioned hypotheses and conceptual framework and depicted in Table 1.

Table 1. Variables and Operational Definition

Variables	Definition	Indicator
Information quality	Desirable characteristics of the system outputs. (Petter et al., 2008)	Ease of use (IQ1), Completeness (IQ2), Timeliness (IQ3), Understandability (IQ4), (Urbach& Müller, 2011)
System quality	Desirable characteristics of an Information System. (Petter et al., 2008)	Access (SY1), Reliability (SY2), Response time (SY3), Data accuracy (SY4) (Urbach& Müller, 2011)
Service quality	Support that system users receive from the organization and IT support personnel. (Petter et al., 2008)	Tangibles (SE1), Assurance (SE2), Responsiveness (SE3), IS training (SE4) (Urbach& Müller, 2011; see also Liu & Khalifa, 2003)
Intention to Use/ Use	Degree and manners users utilize the capabilities of an Information System. (Petter et al., 2008)	Frequency of use (IU1), Intention to reuse (IU2), Perceived usefulness (IU3), Perceived ease of use (IU4) (Urbach& Müller, 2011; see



User satisfaction	Users' level of satisfaction with the Information System. (Petter et al., 2008)	alsoKeni, 2020) Effectiveness (US1), Efficiency (US2), Information satisfaction (US3), System satisfaction (US4) (Urbach & Müller, 2011; see also(Vaezi et al., 2016)
Net benefits	Extent to which Information System are contributing to the success of individuals, organizations, industries, and nations. (Petter et al., 2008)	Management control (NB1), Enhancement of internal communication and collaboration(NB2) (Urbach & Müller, 2011; see alsoAverina et al., 2020)

Source : Source : Research data 2022

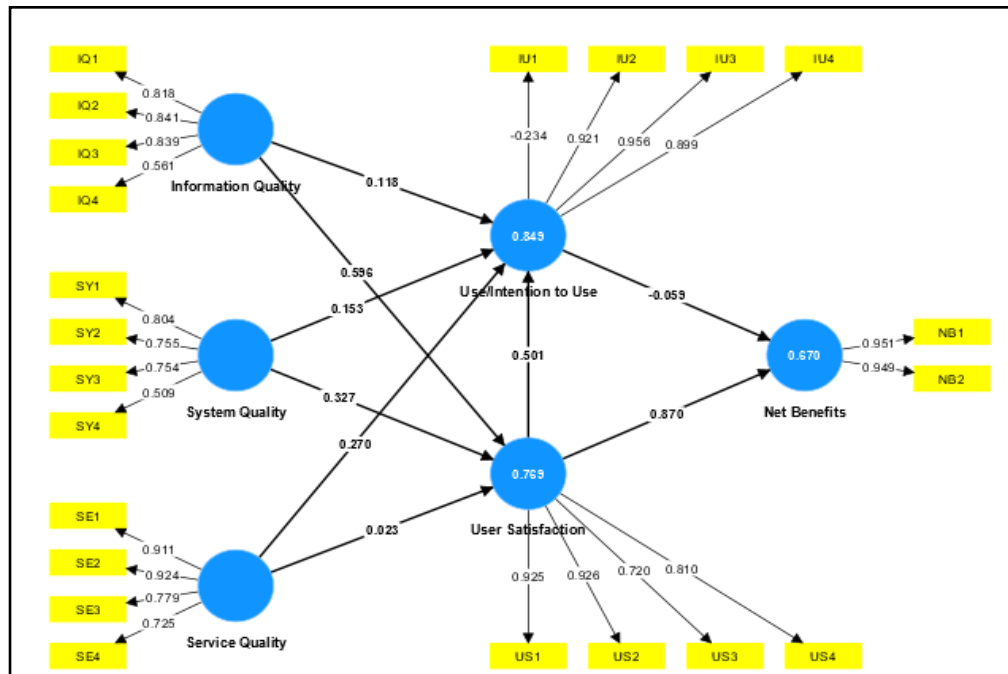
METHODS

This study is a quantitative causal explanatory study that explains the relationship between the independent variable and the dependent variable through hypothesis testing. Primary data sources to be used in the form of questionnaire data collection techniques by sending questionnaires to respondents. The research population consists of all SAKTI users in the Secretary General of the Audit Board of The Republic Of Indonesia as end users. A total of 50 respondents were selected using a simple random sampling method, which is ten times the inner model path leading to one construct. (Hair et al., 2011). Data were collected from respondents using a 5-point Likert scale questionnaire and analyzed using a component-based Structural Equation Modelling (SEM) method or known as Partial Least Square (PLS) with SmartPLS 4. PLS was chosen because it can handle small samples with causality models (Santosa, 2011), does not require data to have the same distribution, and has the optimal implications for predicting accuracy (Haryono, 2016).

PLS is evaluated with two stages model: the measurement model (outer model) and the structural model (inner model)(Jogiyanto, 2016). The criteria for assessing the outer model are (1) convergent validity, which is determined by the loading factor (outer loading value $\geq 0,5$) and Average Variance Extracted (AVE value $\geq 0,5$); (2) discriminant validity, which is determined by Fornell Larcker Criterion and Cross Loading values; and (3) reliability testing, which is determined by the composite reliability value and Cronbach's alpha. While the criteria for evaluating the inner model using (1) R-square for the dependent construct; and (2) determining significance using the bootstrapping procedure (Hamid & Anwar, 2019).

RESULT AND DISCUSSION

Following the evaluation result of the outer model's convergent validity on data collected from respondents, the indicators SY3, IU1, IU4, and US3 are eliminated, because these indicators did not meet the rule of thumb, that is loading factor value $> 0,5$ (Duryadi, 2021). The AVE value of all variables exceeded the rule of thumb, with values greater than 0,5(Duryadi, 2021), and as result, the convergent validity of indicators and variables are declared valid. The value of Cronbach's Alpha and Composite Reliability of all variables are higher than 0,7, indicating that the rule of thumb was met and that all indicators are reliable (Duryadi, 2021). Figure 3. and Table 2. depict the outcomes of the convergent validity evaluation. The results of the discriminant validity evaluation using the Fornell Larcker Criterion measurement and the Cross Loading value show that the correlation value of each variable with the variable itself is greater than the other variables, indicating that discriminant validity has been met (Duryadi, 2021). Tables 3. and 4. depict the outcomes of the discriminant validity evaluation.



Source : Research data 2022

Figure 3. Structural Model Test Results

Table 2. Construct Validity and Reliability Value

Variables	Cronbach's alpha	Composite reliability	AVE value
Information quality	0,778	0,851	0,595
System quality	0,701	0,833	0,625
Service quality	0,857	0,904	0,705
Intention to Use/Use	0,933	0,967	0,937
User satisfaction	0,881	0,928	0,813
Net benefits	0,892	0,949	0,903

Source : Research 2022

Table 3. Fornell Larcker Criterion

	Information quality	Net benefits	Service quality	System quality	Intention to Use/Use	User satisfaction
Information quality	0,772					
Net benefits	0,742	0,950				
Service quality	0,561	0,294	0,840			
System quality	0,710	0,539	0,728	0,791		
Intention to Use/Use	0,765	0,617	0,746	0,788	0,968	
User satisfaction	0,855	0,811	0,617	0,792	0,833	0,901

Source : Research data 2022



Table 4. Loading Factor Values

	Information quality	System quality	Service quality	Intention to Use/Use	User satisfaction	Net benefits
IQ1	0,831	0,822	0,745	0,799	0,782	0,571
IQ2	0,841	0,517	0,390	0,627	0,680	0,529
IQS	0,832	0,456	0,291	0,555	0,710	0,788
IQ4	0,540	0,200	0,084	0,151	0,340	0,364
SY1	0,619	0,805	0,589	0,618	0,680	0,459
SY2	0,579	0,780	0,585	0,659	0,607	0,406
SY3	0,478	0,786	0,551	0,591	0,588	0,413
SE1	0,510	0,679	0,917	0,699	0,515	0,180
SE2	0,556	0,760	0,924	0,763	0,618	0,306
SE3	0,425	0,508	0,787	0,485	0,407	0,115
SE4	0,367	0,442	0,712	0,501	0,503	0,374
IU2	0,742	0,799	0,771	0,966	0,788	0,530
IU3	0,740	0,729	0,676	0,970	0,823	0,662
US1	0,798	0,764	0,618	0,839	0,956	0,706
US2	0,818	0,767	0,627	0,844	0,947	0,713
US4	0,690	0,600	0,403	0,543	0,791	0,788
NB1	0,690	0,565	0,311	0,600	0,774	0,950
NB2	0,720	0,459	0,246	0,573	0,767	0,950

Source : Research 2022

Pada evaluasi *inner model* dihasilkan nilai R-square sebagaimana ditampilkan dalam table 5. The effect of information quality, system quality, and service quality on intention to use/use and user satisfaction are 79.1% and 80.1%, respectively, while the effect of intention to use/use and user satisfaction on net benefits is 66.9%. Table 6 displays the T-statistics and P-values for each hypothesis. The acceptable T-statistics value at 5% level of significance is > 1,96 and P-values are <0,05, so five hypotheses (H2, H4, H5, H7, and H9) were accepted and four hypotheses (H1, H3, H6, and H8) were rejected.

Table 5. R-square Value

	R -square	R-square adjusted
Net Benefits	0,669	0,655
Intention to Use/Use	0,791	0,773
User Satisfaction	0,801	0,788

Source : Research 2022

Table 6. Path Coefficients

Hypotheses	Relationship	Original sample	T statistics	P values	Verdict
H1	Information Quality → Intention to Use/Use	0,144	0,339	0,374	Rejected
H2	Information Quality → User Satisfaction	0,588	7,192	0,000	Accepted
H3	System Quality → Use/Intention to Use	0,129	1,055	0,292	Rejected
H4	System Quality → User Satisfaction	0,354	2,545	0,011	Accepted
H5	Service Quality → Intention to Use/Use	0,313	3,273	0,001	Accepted
H6	Service Quality → User Satisfaction	0,029	0,278	0,781	Rejected
H7	User Satisfaction → Intention to Use/Use	0,412	2,166	0,031	Accepted



Hypotheses	Relationship	Original sample	T statistics	P values	Verdict
H8	Use/Use Intention to Use/Use → Net Benefits	0,189	1,020	0,308	Rejected
H9	User Satisfaction → Net Benefits	0,968	6,755	0,000	Accepted

Source : Research 2022

Based on the aforementioned analysis and testing, of the nine presented hypotheses, only five were accepted. The proposed hypothesis is briefly discussed as follows. (1) information quality has no significant relationship with intention to use/use. Intention to use/use cannot be measured using information quality; (2) information quality has significant relationship with user satisfaction. User satisfaction with the information quality can be used to assess the success of SAKTI; (3) system quality has no significant relationship with intention to use/use. Intention to use/use cannot be measured using system quality; (4) system quality has significant relationship with user satisfaction. User satisfaction with the system quality can be used to assess the success of SAKTI; (5) service quality has significant relationship with intention to use/use. Intention to use/use with the service quality can be used to assess the success of SAKTI; (6) service quality has no significant relationship with user satisfaction. User satisfaction cannot be measured using service quality; (7) user satisfaction has significant relationship with intention to use/use. The success of SAKTI can be measured by user satisfaction from system usage or its intention to use; (8) intention to use/use has no significant relationship with net benefits. In order to analyze the success of SAKTI using net benefits, intention to use has no effect; and (9) user satisfaction has significant relationship with net benefits. The success of SAKTI could be determined by user satisfaction which provides net benefits to users.

CONCLUSIONS

The objective of this study is to look into the success of SAKTI implementation at the Secretariat General of Audit Board of The Republic Of Indonesia in assuring the quality of state financial management. Based on the findings of this study's analysis and testing, it is conceivable to conclude that the implementation of SAKTI has not been completely successful empirically, based on all indications of the Delone and McLean Information System Success Model. According to these accepted hypotheses, SAKTI implementation only influenced by user satisfaction. Users are interested in using SAKTI because it is effective and efficient in achieving financial management expectations, as well as the Ministry of Finance's support and solutions provided through the HaiDJPb helpdesk service. Users are especially satisfied since SAKTI continues to perform properly when accessed anywhere and at any time and can provide complete, timely, and simple-to-use information. Intention to Use/Use has no significant effect on net benefits. Users believe that SAKTI, as a mandatory application, designed to meet state financial management objectives will not be affected by their interest in or frequency of use. The intention to use/use of SAKTI is not significantly affected by information quality or system quality. Information and system quality have no direct effect on intent to use/use, but are mediated through user satisfaction. Service quality has no effect on user satisfaction, because requests for assistance or queries sent to the SAKTI helpdesk don't always provide the required solutions, are not answered on time, or are not responded to at all. The findings of this study are consistent with those of Amriani and Iskandar (2019) and Marpaung (2020), who found that just a half of the hypotheses was accepted for measuring the success of SAKTI implementation.

Suggestions for the Ministry of Finance as the administrator of SAKTI application include: (1) Enhance the system's functionality by streamlining the user interface to make SAKTI more convenient.; (2) increase information quality by making it easier to generate and retrieve information; (3) establish a minimum standard response time for the SAKTI helpdesk in fulfilling assistance requests; and (4) optimizing SAKTI's upgrade processes. Suggestions



for further studies include: (1) utilizing various theoretical approaches and models; (2) expand the indicators that were not considered in this study; (3) considering the respondents' demographics into account; (4) broaden the definition of net benefits; and (5) conduct study throughout complete SAKTI implementation period to a broad user unit.

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