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Evaluating the success of the SISKEUDES financial system in Denpasar, Indonesia using the DeLone and McLean ISS Model

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Abstract

This study evaluates the success of the SISKEUDES financial system in Denpasar, Indonesia, using the DeLone and McLean Model. The research investigates the impact of system quality, information quality, service quality, and human resource competency on the use and user satisfaction of SISKEUDES, and how these factors subsequently affect the net benefits of the system. Data were collected from 79 village office operators in Denpasar City through a survey. The findings indicate that higher system, information, and service quality, along with better human resource competency, significantly enhance SISKEUDES usage and user satisfaction. Additionally, increased usage and satisfaction levels positively influence the net benefits derived from SISKEUDES. These results align with the DeLone and McLean Model and the Theory of Reasoned Action, suggesting that improving system-related factors and human resource competency is crucial for maximizing the benefits of SISKEUDES. Practical recommendations include enhancing system flexibility, regularly updating information, evaluating service quality, and pursuing further education for village officials to improve their competencies.

Keywords: Theory of Reasoned Action; The Delone and Mclean ISS Model; SISKEUDES; HR Competency; Net Benefits

1. Introduction

Village funds managed by the village government, sourced from the State Budget (APBN), require transparent, accountable, and misuse-free accountability. The accountability of the village fund management system is also intended as an effort to realize good village governance (Arifiyanto & Kurrohman, 2014). The 2015 Performance Report of the Financial and Development Supervisory Agency (BPKP) Research and Development Center found potential weaknesses in the accountability of village fund management (BPKP, 2018). These weaknesses include planning that does not align with village potential, budgeting, and accountability in fund management that lacks transparency and does not comply with regulations.

In response to these issues, BPKP, in collaboration with the Directorate General of Village Governance of the Ministry of Home Affairs, developed the Village Financial System (SISKEUDES application), which is adequate and reliable. The use of SISKEUDES was also emphasized by a recommendation from the Corruption Eradication Commission (KPK) through letter Number B.7508/01-16/08/2016 dated August 31, 2016, to all village heads in Indonesia to thoroughly understand and use SISKEUDES in village financial management.

The receipt of village funds in Bali Province has continued to increase over the last three years, as presented in Table 1 below. The allocation of village funds in Bali Province, Indonesia from 2022 to 2024 has consistently increased. One example is Denpasar City, Indonesia with an allocation of IDR 28,925,497,000 in 2022, IDR 33,043,904,000 in 2023, and IDR 33,998,728,000 in 2024. On average, Denpasar City has the highest per-village allocation compared to the other eight regencies in Bali, Indonesia.

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Table 1 Village Funds in Bali Province, Indonesia for 2022 – 2024

Regency / City	Number of Villages	2022 (000)	2023 (000)	2024 (000)	Average Village Fund Allocation for 2024
Jembrana	41	42.432.139	41.297.678	41.688.956	1.016.804
Tabanan	133	117.486.524	113.858.178	114.913.625	864.012
Badung	46	47.501.659	46.678.520	46.821.169	1.017.852
Gianyar	64	58.985.409	66.099.928	66.742.929	1.042.858
Klungkung	53	45.857.734	46.167.553	46.839.173	883.758
Bangli	68	55.559.929	57.953.622	58.429.608	859.259
Karangasem	75	77.843.710	77.300.664	78.219.707	1.042.929
Buleleng	129	126.128.286	127.241.535	128.596.907	996.875
Denpasar	27	28.925.497	33.043.904	33.998.728	1.259.212
Total	636	600.720.887	609.641.582	616.250.802	8.983.560

Source: Processed Data, 2024

Despite having fewer villages, Denpasar has a high population density and a larger average allocation per village, necessitating careful management. Managing large village funds requires a robust financial information system to ensure accountability. Since the implementation of SISKEUDES in 2017, there have been some challenges in its application. The success of an accounting information system in an organization depends on how well the system is operated.

The acceptance of an information system can be viewed from the perspective of the Theory of Reasoned Action (TRA), proposed by Icek Ajzen and Martin Fishbein in 1980. This theory explains that behavior is influenced by an individual's reactions or perceptions of an information system's perceived usefulness (Ajzen, 1985). The perception that an information system will be beneficial influences behavior. This concept aligns with the system usage aspect in the DeLone and McLean Model 2003 (DeLone & McLean, 2003), which posits that system usage impacts the success of information systems (Anggreni et al., 2020). The testing of the SISKEUDES application was conducted using the six factors from the DeLone and McLean model: system quality, information quality, service quality, use, user satisfaction, and net benefits.

Research conducted by Tam et al. (2020) found that service quality not only affects system users but also impacts user satisfaction. Studies on system usage by Wulandari et al. (2021) and Ariyanto et al. (2022) found that user satisfaction with an information system impacts both the individuals using it and the organizations implementing it, resulting in net benefits. Other research results indicate that system quality, information quality, and service quality positively influence usage and user satisfaction. In contrast, a study by Kholis et al. (2020) stated that system quality, information quality, and service quality do not affect usage and user satisfaction. This further empirically strengthens the argument that not all factors tested using the DeLone and McLean model are significant when tested partially.

The interpretation of these differing test results can be explained by the fact that in government organizations, system implementation tends to frequently change, thereby neglecting user satisfaction. This can be understood given the situation and research data across various levels of government. However, conceptually and theoretically, the DeLone and McLean model also applies to public organizations, indicating that the success model is more influenced by user behavior than organizational characteristics. The implementation of an accounting information system must consider user aspects, especially in studies limited to city or district governments, which are thus restricted in their empirical findings that are more complex and varied.

Another factor related to village financial management is the competency of the apparatus, which is the observable ability of an individual encompassing knowledge, skills, and attitudes in completing a job or task according to established performance standards (Moeheriono, 2018). According to research by Fikri et al. (2015), the competency of the apparatus with poor accounting understanding leads to unprofessional financial management, thereby increasing the potential for fraud. The level of human resource (HR) competency within an organization or government agency determines the quality of that organization (Ramadhan & Arza, 2021).

According to Martini et al. (2019), the obstacles in using SISKEUDES include: (a) Weak human resource (HR) competency, (b) Lack of supporting facilities, and (c) Difficulty in detecting errors in data entry. Therefore, the researchers added one variable of HR competency as one of the factors for the successful implementation of the SISKEUDES application. Figure 1 is the model proposed in this study.
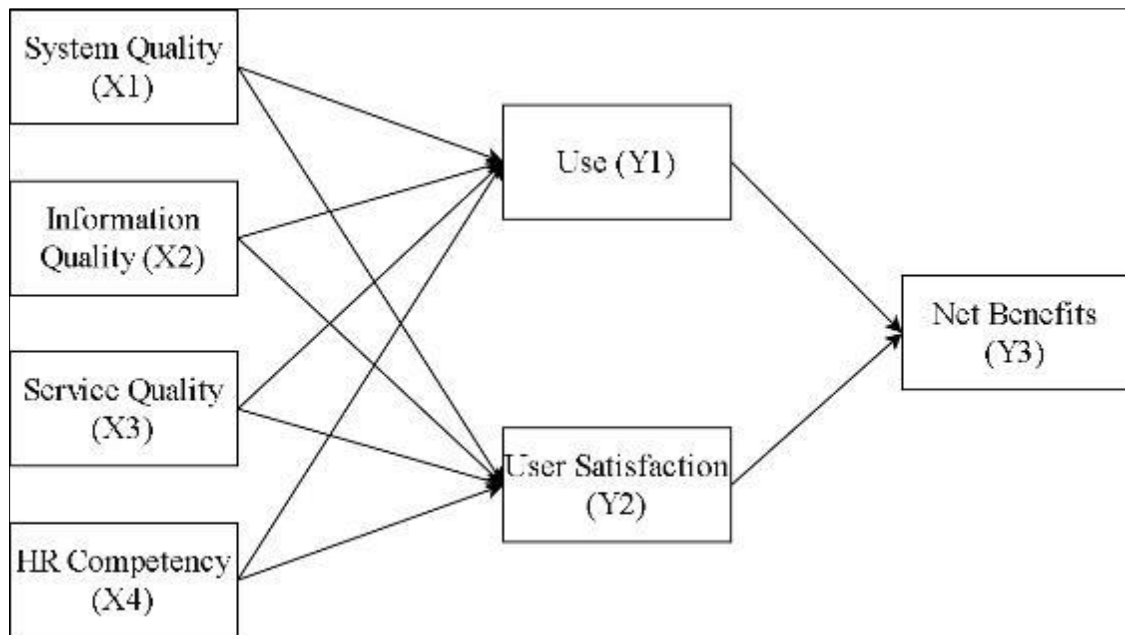

**Figure 1** Research Model

2. Material and Methods

2.1. Material

2.1.1. Theory of Reasoned Action

According to Fishbein & Ajzen (1980) in Mascarenhas & Agarwal (2021), the Theory of Reasoned Action (TRA) explains that an individual's behavior to perform a certain action is influenced by their intention or behavioral intention, which is affected by two factors: attitude toward behavior and subjective norm. Behavioral intention is the degree of interest an individual has in performing a particular behavior. Attitude toward behavior is defined as an individual's positive or negative feelings when performing a certain behavior. Subjective norm refers to an individual's perception of whether they should or should not perform a certain behavior. It describes the individual's belief in others' opinions or the influence of other individuals that encourage them to perform a certain behavior. When related to the topic of this research, the theory of reasoned action explains that the use and reaction to the perceived use of an information system will influence users' attitude towards the acceptance and satisfaction with that information system.

2.1.2. The DeLone and McLean Information System Success Model

The Information System Success Model initially consists of six measurement dimensions: system quality, information quality, use, user satisfaction, individual impact, and organizational impact (DeLone & McLean, 1992). In 2003, DeLone and McLean revised their model in "The DeLone and McLean Model of Information Systems Success: A Ten-Year Update." The changes made in the 2003 DeLone and McLean model, include adding the variable of service quality as a factor affecting use or intention to use and user satisfaction, adding intention to use as an alternative to use, and combining the individual impact and organizational impact outcomes into net benefits (DeLone & McLean, 2003). The following presents the 2003 DeLone and McLean information system success model (Figure 2).
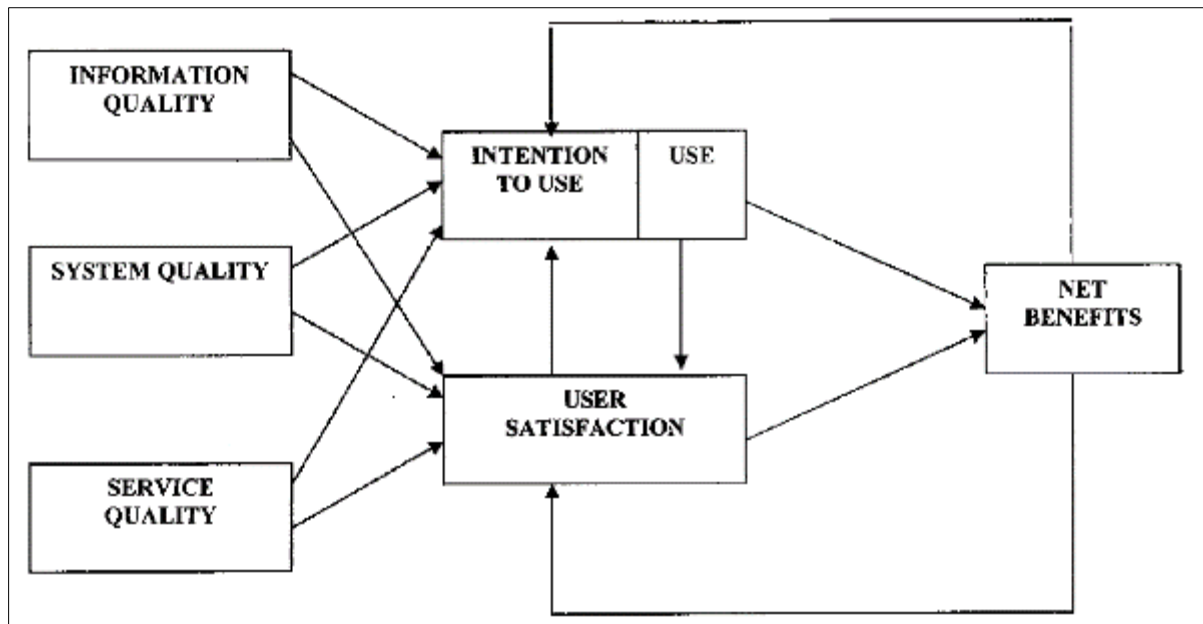
Source: DeLone & McLean (2003)

Figure 2 Updated D&M IS Success Model

2.1.3. Accounting Information System

An Accounting Information System (AIS) is a subsystem of an information system designed to collect, process, and generate data about the financial elements of a company's operations (Gelinas & Dull, 2008). According to Romney & Steinbart (2015), an AIS is a system that collects, records, stores, and processes accounting and other data to produce information for decision-makers. Similarly, Bodnar & Hopwood (2014), describe an AIS as a collection of resources, such as people and equipment, designed to transform financial and other data into information.

2.1.4. The Village Financial System (SISKEUDES)

The Village Financial System, known as SISKEUDES, is an application developed by the Financial and Development Supervisory Agency (BPKP) and the Ministry of Home Affairs to enhance the quality of village financial management. SISKEUDES was created to achieve transparent, accountable, and participatory village financial management, as mandated by Ministerial Regulation Number 20 of 2018 concerning Village Financial Management. SISKEUDES 1.0 is a system designed in accordance with applicable regulations, specifically Law Number 6 of 2014 concerning Villages. It facilitates the creation of village financial management reports. Before this application, village financial reporting was done using Microsoft Excel or manual recording, which was less efficient.

2.1.5. System Quality (X1)

DeLone & McLean (2003), define system quality of an information system as the result of its hardware and software configuration. System quality includes attributes such as usability, support, sophistication, and response time, which are always associated with the system itself. For measurement, DeLone & McLean evaluate system quality in terms of ease of use, functionality, reliability, flexibility, data quality, profitability, integration, and importance (DeLone & McLean, 2003).

The research by Dewi et al. (2020), provides empirical evidence that system quality positively influences system use, aligning with Ariyanto et al. (2022), who found that the perception of use is influenced by information system quality, indicating that village officials find the system significantly beneficial and thus use it intensively. Similarly, Anggreni et al. (2020), demonstrated that information system quality positively and significantly impacts SISKEUDES use. Himang et al. (2019), supported this by showing that enhancing the Windows Domain Network (WDN) using the DeLone and McLean information system success model increases system use, highlighting the critical role of system quality. Furthermore, Kurnianto et al. (2019) also confirmed that system quality positively and significantly affects use. Based on these findings, the research hypothesis is:

H1. System quality positively affects the use of SISKEUDES.

Research by Dewi et al. (2020) found that system quality positively influences user satisfaction, a finding further emphasized by Anggreni et al. (2020) who highlighted the importance of enhancing SISKEUDES to meet user needs. This improvement in user satisfaction, as a result, leads to greater use of the system for financial management. Supporting this, Tam et al. (2020), confirmed that user satisfaction is a key determinant of information system success. Therefore, the research hypothesis is:

H2. System quality positively affects user satisfaction in using SISKEUDES.

2.1.6. Information Quality (X2)

Information quality is a function that concerns the value of the information output produced by the system (Jansen et al., 2018). Yanti & Rakhmah (2019) mention that the indicators for assessing information quality on a website include relevance, timeliness, security, and information design. Meanwhile, DeLone & McLean state that the indicators for information quality include relevance, accuracy, timeliness, and reliability (DeLone & McLean, 2003).

The Theory of Reasoned Action suggests that if users perceive the quality of information from a system as beneficial, they will increase their use of the system. Dewi et al. (2020) found that information quality positively affects system use, supported by Himang et al. (2019)and Widyari et al. (2021). Users evaluate information based on the system's performance, leading to increased usage. Yuneti et al. (2022) found a positive relationship between information quality and use in local government systems. Ariyanto et al. (2022) confirmed that high information quality in SISKEUDES, measured by relevance, accuracy, and timeliness, positively impacts usage. Wulandari et al. (2021) aligned with DeLone & McLean (2003), showing system quality affects use. Thus, the hypothesis is:

H3. Information quality positively affects the use of SISKEUDES.

Research consistently shows that information quality positively impacts user satisfaction. Pangendra (2021) found that timely, relevant information enhances satisfaction. Emawati et al. (2019) demonstrated that the Regional Financial Management Information System (SIPKD) in Denpasar improved satisfaction by providing accurate and reliable financial reports. High-quality information supports user routines and satisfaction (Himang et al., 2019; Widyari et al., 2021; Yuneti et al., 2022). Dewi et al. (2020) also found that information quality positively affects user satisfaction with the Accounting Information System (SIA) at Village Credit Institutions (LPD). Based on these findings, the research hypothesis is:

H4. Information quality positively affects user satisfaction in using SISKEUDES.

2.1.7. Service Quality (X3)

Urbach & Müller (2012) define service quality as the standard of assistance received by consumers from information system providers. Good service quality is the control over the level of excellence required to meet user needs (Wijaya, 2018). DeLone & McLean (2016) identify five instruments used to measure service quality: responsiveness, accuracy, reliability, technical competency, and empathy. Meanwhile, Kartika & Natasya (2020), suggest five instruments for measuring service quality: tangibility, reliability, responsiveness, assurance, and empathy. Users with a positive perception of service quality tend to have a positive attitude towards system use, in line with the Theory of Reasoned Action (TRA) principle that attitude influences behavior.

Research by Dewi et al. (2020) concluded that service quality positively affects users. Similar findings were observed in several studies, which indicated that better service quality leads to increased system use (Ariyanto et al., 2022; Himang et al., 2019; Tam et al., 2020). Based on the above explanation, the research hypothesis is:

H5. Service quality positively affects the use of SISKEUDES.

Research conducted by Ariyanto et al. (2022) found that service quality affects user satisfaction. Similarly, Tam et al. (2020) studied the success of e-commerce system implementation and found a positive and significant relationship between service quality and user satisfaction. Therefore, the proposed hypothesis is:

H6. Service quality positively affects user satisfaction in using SISKEUDES.

2.1.8. Human Resource Competency (X4)

Competency is a characteristic related to job performance or a fundamental attribute associated with an individual's standards in demonstrating excellence at work or in specific situations. In addition to information technology, human resource competency is a key factor in the successful implementation and development of e-Government. Spencer and Spencer (in Busro, 2018)) argue that the availability of human resources with the necessary skills and expertise within an organization is a key factor in the effective implementation of e-Government, ensuring that the expected benefits are realized. According to Kusuma P (2018), there are four indicators for measuring HR competency: educational background, training, experience, and responsibility.

Users who experience anxiety or lack of understanding when using a new system can lead to failures in utilizing information technology (Puspasari & Purnama, 2018). Research conducted by Akram et al. (2017) indicated that human resource competency significantly affects system use. Further studies also found that human resource competency positively influences system use (Premaswari & Suartana, 2021; Suryaningsih & Adiputra, 2020; Wulandari et al., 2021). These findings suggest that higher competency among village officials correlates with more effective system utilization. Based on the above explanation, the research hypothesis is:

H7. Human Resource Competency positively affects the use of SISKEUDES.

Research conducted by Pulungan (2017) demonstrates that human resource competency significantly impacts user satisfaction. This correlation suggests that higher levels of competency, acquired through training and education programs, enhance user satisfaction by enabling effective use and mastery of the information system. This finding is corroborated by studies that indicate increased competency levels are associated with higher user satisfaction (Hygia Altonie et al., 2022; Siti Komariyah, 2023; Wulandari et al., 2021). Based on the preceding findings, the research hypothesis is:

H8. Human Resource Competency positively influences User Satisfaction in using SISKEUDES.

2.1.9. Use (Y1)

Use refers to the frequency with which users interact with an information system. System usage can be examined from multiple perspectives, including actual usage and perceived usage(Jogiyanto, 2007). According to DeLone & McLean system usage is likely to increase if the quality of the information system and the quality of the information it produces are perceived to be high (DeLone & McLean, 2016). In this study, the system is mandatory, and usage measurement is conducted subjectively by assessing users' perceptions of the system. The indicators used include the frequency of use and the nature of use.

Research conducted by Dewi et al. (2020) indicates that system usage positively impacts net benefits. The higher the intensity of system usage by employees, the greater the net benefits received. This finding is supported by Himang et al. (2019) who also found a positive relationship between usage and net benefits. Wulandari et al. (2021) further corroborates these results. Based on these findings, the research hypothesis is:

H9. System use positively affects the net benefits of SISKEUDES.

2.1.10. User Satisfaction (Y2)

User satisfaction refers to the responses or feelings of users, particularly their reactions or feelings after using an information system (Petter et al., 2008). According to Hidayatullah et al. (2020) user satisfaction is also defined as the extent to which users feel that a system meets their expectations. The Theory of Reasoned Action emphasizes that a positive intention to use a system, driven by positive beliefs about the system, can lead to user satisfaction. The DeLone and McLean model further associates user satisfaction with net benefits, suggesting that satisfaction with the system contributes to the overall net benefits obtained from its use.

Research by Himang et al. (2019) and Emawati et al. (2019) support this assertion, demonstrating that user satisfaction significantly influences net benefits. User satisfaction, defined as the extent to which users feel content or discontent with an information system, reflects the overall benefits anticipated by users and stems from their interactions with the system's information. This satisfaction impacts not only the individual users but also the organizations that implement the information system, highlighting its broader organizational implications.

H10. User satisfaction positively affects the net benefits of SISKEUDES.

2.1.11. Net Benefits (Y3)

DeLone & McLean consolidated various impacts, previously categorized as individual and organizational, into a single category termed net benefits (DeLone & McLean, 2003). Users experience net benefits when they repeatedly use the system and feel satisfied with it. The measurement of net benefits can be assessed using five indicators: speed of accomplishing tasks, job performance, effectiveness, ease of job, and usefulness in work.

2.2. Methods

This research employs a quantitative approach in the form of associative research. The study was conducted in village governments within Denpasar, Indonesia. There are a total of 27 villages in Denpasar City, spread across four sub-districts: West Denpasar, East Denpasar, North Denpasar, and South Denpasar. The villages in Denpasar City were chosen as the research location due to existing deficiencies and challenges in the use of SISKEUDES. The sample for this study was determined using purposive sampling. The data for this research were collected through a survey method using a questionnaire technique. The responses to the statements or questions from the respondents were measured using a 5-point Likert scale. A total of 79 data points were successfully collected.

3. Results and Discussion

The pilot test evaluated the research instruments for validity and reliability, conducted with 30 randomly selected respondents. The results confirmed that all instruments met the criteria for validity, with Pearson Product Moment correlation coefficients ≥ 0.3, and reliability, with Cronbach's alpha values exceeding 0.60, making them suitable for use in the study.

3.1. Profile of the Respondents

Table 2 presents demographic data of the respondents based on gender, age, highest education level, and length of employment. Out of 79 respondents, 46.8% are male and 53.2% are female. Regarding age, 2.5% are under 25, 40.5% are between 26 and 35, 34.2% are between 36 and 45, and 22.8% are over 45. In terms of education, 17.7% have a high school or vocational school, 10.2% hold an associate's degree (diploma), 69.6% have a bachelor's degree, and 2.5% possess a master's degree. For length of employment, 3.8% have worked for less than a year, while 96.2% have worked for more than a year.

Table 2 Demographic Profile of The Respondents

No.	Variable	Classification	Number (People)	Percentage
1	Gender	Male	37	46.8 %
		Female	42	53.2 %
Total			79	100 %
2	Age (Years)	< 25	2	2.5 %
		26 - 35	32	40.5 %
		36 - 45	27	34.2 %
		> 45	18	22.8 %
Total			79	100 %
3	Education Level	High School / Vocational School	14	17.7 %
		Associate's Degree (D3)	8	10.2 %
		Bachelor's Degree (S1)	55	69.6 %
		Master's Degree (S2)	2	2.5 %
Total			79	100 %
4	Length of Employment	< 1 tahun	3	3.8 %
		> 1 tahun	76	96.2 %
Total			79	100 %

Source: Primary data, 2024

3.2. Descriptive Statistical Analysis

Table 3 presents descriptive statistics for seven key variables, including the number of observations (N), minimum and maximum values, mean scores, and standard deviations. System Quality has the highest mean score among the exogenous variables (24.43), indicating a generally high perception of system quality among respondents. User Satisfaction and Use have the lowest standard deviations (1.39 and 1.58, respectively), showing consistent responses in these areas. Net Benefits has a relatively high mean score (28.38), suggesting significant perceived benefits from the system. Overall, the data indicates that respondents have positive perceptions of the system's quality, the quality of information and service it provides, and its benefits, with consistent satisfaction and usage rates.

Table 3 Descriptive Statistics of Key Variables

Variable	N	Minimum	Maximum	Mean	Std. Deviation
System Quality (X_1)	76	12.00	30.00	24.4342	2.79683
Information Quality (X_2)	76	12.00	25.00	20.5789	2.11195
Service Quality (X_3)	76	11.00	25.00	20.2632	2.35156
HR Competency (X_4)	76	9.00	20.00	16.3158	2.09259
Use (Y_1)	76	7.00	15.00	12.3158	1.57658
User Satisfaction (Y_2)	76	6.00	15.00	12.3421	1.39095
Net Benefits (Y_3)	76	16.00	35.00	28.3816	3.13674

Source: Processed primary data, 2024

3.3. Measurement Model Assessment (Outer Model)

The evaluation of the measurement model (outer model) in this study consists of validity and reliability tests.

3.3.1. Convergent Validity

The table below presents the outer loadings for each indicator of the variables, which are used to evaluate convergent validity. Indicators with outer loadings greater than 0.7 are considered to have good convergent validity.

Table 4 Convergent Validity Test Results

Variable	Indicator	*Outer Loadings*
System Quality (X_1)	Ease of use	0.728
	Integration	0.731
	Response time	0.829
	Flexibility	0.809
	System reliability	0.895
	System security	0.797
Information Quality (X_2)	Completeness	0.760
	Relevance	0.836
	Accuracy	0.756
	Timeliness	0.904
	Reliability	0.941
Service Quality (X_3)	Tangibles	0.859
	Reliability	0.883
	Assurance	0.738

	Empathy	0.858
	Responsiveness	0.873
HR Competency (X4)	Educational background	0.866
	Experience	0.858
	Training	0.827
	Understanding of accounting	0.851
Use (Y1)	Daily use time	0.882
	Frequency of use	0.912
	Intention to use	0.840
User Satisfaction (Y2)	Efficiency	0.933
	Effectiveness	0.948
	Satisfaction	0.856
Net Benefits (Y3)	Job performance	0.873
	Task productivity	0.900
	Effectiveness	0.853
	Ease of job	0.897
	Usefulness	0.912
	Cost reductions	0.791
	Decision making	0.838

Based on Table 4, all indicators have outer loadings greater than 0.7, indicating good convergent validity for the measurement model. Another method to assess convergent validity is by examining the average variance extracted (AVE) values for each variable. Table 5 shows all variables have AVE values well above the threshold of 0.5, indicating that each variable has good convergent. This means that the constructs measured by these variables are distinct and well-defined, contributing to the overall convergent validity of the measurement model.

Table 5 Validity Measurement Using Average Variance Extracted

	Average Variance Extracted (AVE)
X1 (System Quality)	0,640
X2 (Information Quality)	0,710
X3 (Service Quality)	0,712
X4 (HR Competency)	0,723
Y1 (Use)	0,772
Y2 (User Satisfaction)	0,834
Y3 (Net Benefits)	0,752

Source: Processed primary data, 2024

3.3.2. Discriminant Validity

The results of the discriminant validity test for the latent variable correlations can be seen in Table 6 below. Overall, the cross loadings confirm that each indicator loads higher on its associated variable than on any other variable, indicating strong discriminant validity for the measurement model.

Table 6 Validity Measurement Using Cross Loadings Value

	X₁ (S Q)	X₂ (I Q)	X₃ (Ser Q)	X₄ (HR C)	Y₁ (U)	Y₂ (U S)	Y₃ (N B)
X1.1	0.728	0.442	0.455	0.659	0.589	0.465	0.610
X1.2	0.731	0.297	0.365	0.484	0.546	0.440	0.371
X1.3	0.829	0.574	0.681	0.567	0.631	0.700	0.605
X1.4	0.809	0.579	0.511	0.469	0.554	0.560	0.571
X1.5	0.895	0.620	0.703	0.706	0.823	0.780	0.701
X1.6	0.797	0.782	0.742	0.665	0.561	0.886	0.775
X2.1	0.582	0.760	0.572	0.446	0.348	0.676	0.649
X2.2	0.553	0.836	0.652	0.565	0.388	0.711	0.668
X2.3	0.417	0.756	0.587	0.410	0.402	0.568	0.606
X2.4	0.666	0.904	0.728	0.607	0.533	0.779	0.740
X2.5	0.717	0.941	0.755	0.659	0.561	0.825	0.781
X3.1	0.591	0.665	0.859	0.549	0.617	0.693	0.703
X3.2	0.703	0.706	0.883	0.722	0.749	0.811	0.827
X3.3	0.659	0.613	0.738	0.664	0.485	0.731	0.657
X3.4	0.561	0.631	0.858	0.528	0.562	0.669	0.608
X3.5	0.607	0.694	0.873	0.526	0.560	0.706	0.731
X4.1	0.638	0.472	0.513	0.866	0.632	0.620	0.630
X4.2	0.706	0.713	0.726	0.858	0.677	0.795	0.758
X4.3	0.586	0.533	0.621	0.827	0.593	0.701	0.593
X4.4	0.601	0.455	0.549	0.851	0.657	0.601	0.627
Y1.1	0.695	0.500	0.684	0.628	0.882	0.612	0.641
Y1.2	0.717	0.537	0.675	0.640	0.912	0.604	0.679
Y1.3	0.644	0.376	0.515	0.723	0.840	0.459	0.595
Y2.1	0.800	0.774	0.779	0.781	0.622	0.933	0.759
Y2.2	0.808	0.814	0.832	0.770	0.656	0.948	0.820
Y2.3	0.643	0.744	0.741	0.648	0.457	0.856	0.712
Y3.1	0.582	0.729	0.816	0.641	0.553	0.771	0.873
Y3.2	0.738	0.738	0.705	0.656	0.660	0.726	0.900
Y3.3	0.665	0.653	0.651	0.803	0.675	0.672	0.853
Y3.4	0.679	0.741	0.788	0.689	0.656	0.812	0.897
Y3.5	0.717	0.768	0.747	0.681	0.608	0.765	0.912
Y3.6	0.635	0.590	0.585	0.667	0.674	0.562	0.791
Y3.7	0.672	0.748	0.799	0.555	0.603	0.751	0.838

Source: Processed primary data, 2024

3.3.3. Reliability Measurement

In addition to the validity test, a reliability test of the variables was also conducted using two criteria: Cronbach's alpha and composite reliability from the block of indicators measuring the variables. The results in Table 7 show that both composite reliability and Cronbach's alpha for all research variables are above 0.70. Thus, it can be concluded that all variables in this study are reliable.

Table 7 Reliability Measurement

Variable	Cronbach's alpha	Composite reliability
System Quality (X_1)	0.888	0.906
Information Quality (X_2)	0.896	0.914
Service Quality (X_3)	0.898	0.905
HR Competency (X_4)	0.873	0.876
Use (Y_1)	0.852	0.854
User Satisfaction (Y_2)	0.900	0.906
Net Benefits (Y_3)	0.945	0.947

Source: Processed primary data, 2024

3.4. Data Analysis

3.4.1. Non-Response Bias Test

The non-response bias test for all variables in Table 8 shows no bias in the responses between early and late respondents. This is indicated by the Levene's test for equality of variance value of 0.899, which is greater than 0.05. Therefore, the data passes the non-response bias test and can be processed together.

Table 8 Results of Non-Response Bias Test

Description		Levene's Test for Equality of Variances	
		F	Sig.
Response	Equal variances assumed	0.016	0.899
	Equal variances not assumed		

Source: Processed primary data, 2024

3.4.2. Common Method Bias (CMB) Test

The Common Method Bias (CMB) test aims to avoid errors in measurement or data testing. According to Harman's One Factor Test, a study is considered free from bias if the variance value is less than 50%. If the data has a variance value greater than 50%, it cannot be further processed (Suprapto & Surianti, 2021). The results in Table 9 show a percentage of variance value of 42.876, which is less than 50%. This indicates that the respondent data for all research variables is considered free from bias and is suitable for further analysis.

Table 9 Results of Common Method Bias Test

Total Variance Explained						
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	14.149	42.876	42.876	14.149	42.876	42.876
Extraction Method: Principal Component Analysis.						

Source: Processed primary data, 2024

3.5. Structural Model Evaluation (Inner Model)

The structural model evaluation, or inner model, in this study consists of the R-squared (R^2) value test, the Predictive Relevance test (Structural Q^2), the Model Fit test, the Effect Size test (f^2), and Hypothesis Testing, which can be seen from the path coefficient results. The results of the structural model or inner model evaluation are explained as follows:

3.5.1. Coefficient of Determination (R^2)

In this structural model, there are three endogenous variables: Use (Y1), User Satisfaction (Y2), and Net Benefits (Y3). The coefficients of determination (R^2) for each endogenous variable are presented in Table 10 below:

Table 10 R-squared Values of Endogenous Variables

Variable	R-square	R-square adjusted
Use (Y_1)	0.717	0.701
User Satisfaction (Y_2)	0.883	0.876
Net Benefits (Y_3)	0.765	0.758

Source: Processed primary data, 2024

These R^2 values indicate that the model explains 71.7% of the variance in Use, 88.3% of the variance in User Satisfaction, and 76.5% of the variance in Net Benefits, suggesting a strong explanatory power for these endogenous variables.

3.5.2. Predictive Relevance (Q^2)

The predictive relevance (Q^2) test results in Table 11 indicate good model quality, with Q^2 values showing the extent to which the model predicts the endogenous variables. The Q^2 value for Use (Y1) is 0.518, indicating that the model explains 51.8% of the variance in Use. For User Satisfaction (Y2), the Q^2 value is 0.703, suggesting that 70.3% of the variance is explained by the model. Net Benefits (Y3) has a Q^2 value of 0.556, meaning the model accounts for 55.6% of its variance. These values, all greater than 0.5, demonstrate that the model has strong predictive relevance, particularly for User Satisfaction.

Table 11 Predictive Relevance (Q2) Test Result

	SSO	SSE	Q^2 (=1-SSE/SSO)
Y_1 (*Use*)	228,000	109,981	0.518
Y_2 (*User Satisfaction*)	228,000	67,818	0.703
Y_3 (*Net benefits*)	532,000	236,224	0.556

Source: Processed primary data, 2024

3.5.3. Effect Size (f-Square)

Table 12 Output f^2 (Effect Size)

	Y_1 (Use)	Y_2 (User Satisfaction)	Y_3 (Net benefits)
X_1 (System Quality)	0.265	0.123	
X_2 (Information Quality)	0.102	0.342	
X_3 (Service Quality)	0.122	0.175	
X_4 (HR Competency)	0.156	0.186	
Y_1 (User)			0.268
Y_2 (User Satisfaction)			0.999
Y_3 (Net benefits)			

Source: Processed primary data, 2024

The measurement of effect size (f^2) assesses the impact of a specific predictor construct on an endogenous construct. The f^2 categories are divided into three levels: 0.02 indicates a weak effect, 0.15 indicates a moderate effect, and 0.35 indicates a strong effect (Ghozali & Latan, 2015).

The effect size (f^2) values from Table 12 indicate the impact of predictor constructs on the endogenous constructs. For System Quality (X1), the f^2 values are 0.265 for Use (Y1) and 0.123 for User Satisfaction (Y2), indicating moderate and weak effects, respectively. Information Quality (X2) has f^2 values of 0.102 for Use (Y1) and 0.342 for User Satisfaction (Y2), suggesting weak and strong effects, respectively. Service Quality (X3) shows f^2 values of 0.122 for Use (Y1) and 0.175 for User Satisfaction (Y2), representing weak and moderate effects, respectively. HR Competency (X4) has f^2 values of 0.156 for Use (Y1) and 0.186 for User Satisfaction (Y2), both indicating moderate effects. Additionally, Use (Y1) has a strong effect on Net Benefits (Y3) with an f^2 value of 0.268, while User Satisfaction (Y2) has an exceptionally strong effect on Net Benefits (Y3) with an f^2 value of 0.999. These results demonstrate varying degrees of influence across the constructs, with particularly strong effects observed from User Satisfaction on Net Benefits.

3.6. Path Coefficient and Hypothesis Testing

This study employs the Partial Least Square (PLS) approach to test and analyze the previously stated research hypotheses. The results of the empirical model analysis using the Partial Least Square (PLS) method can be seen in Figure 3. Furthermore, the detailed results of the direct effect test for each variable studied can be seen in Table 13 reveals that all hypothesized relationships between variables are positive and statistically significant. System Quality (X1) positively influences both Use (Y1) and User Satisfaction (Y2) with path coefficients of 0.475 and 0.208, respectively. Information Quality (X2) also positively impacts Use (Y1) and User Satisfaction (Y2) with coefficients of 0.288 and 0.341, respectively. Similarly, Service Quality (X3) shows a positive effect on Use (Y1) and User Satisfaction (Y2) with coefficients of 0.346 and 0.267, respectively. HR Competency (X4) positively influences Use (Y1) and User Satisfaction (Y2) with coefficients of 0.339 and 0.238, respectively. Finally, Use (Y1) and User Satisfaction (Y2) significantly enhance Net Benefits (Y3), with path coefficients of 0.326 and 0.629, respectively. All these relationships have p-values below 0.05, confirming their statistical significance.

Table 13 Path Coefficients

Correlation Between Variables	Path Coefficient	T Statistics	P Values	Conclusion
X1 (S Q) -> Y1 (U)	0.475	2.147	0.032	Positive
X1 (S Q) -> Y2 (U S)	0.208	1.995	0.046	Positive
X2 (I Q) -> Y1 (U)	0.288	2.031	0.042	Positive
X2 (I Q) -> Y2 (U S)	0.341	2.822	0.005	Positive
X3 (Ser Q) -> Y1 (U)	0.346	2.318	0.020	Positive
X3 (Ser Q) -> Y2 (U S)	0.267	2.099	0.036	Positive
X4 (HR C) -> Y1 (U)	0.339	2.041	0.041	Positive
X4 (HR C) -> Y2 (U S)	0.238	2.099	0.036	Positive
Y1 (U) -> Y3 (N B)	0.326	2.979	0.003	Positive
Y2 (U S) -> Y3 (N B)	0.629	5.677	0.000	Positive

Source: Processed primary data, 2024;Description: X1 (System Quality), X2 (Information Quality), X3 (Service Quality), X4 (HR Competency), Y1 (Use), Y2 (User Satisfaction), Y3 (Net Benefits).

3.6.1. The Influence of System Quality on the Use of SISKEUDES (H1)

The analysis indicates that system quality significantly and positively affects SISKEUDES usage. Higher system quality in Denpasar City's village offices leads to increased usage by operators and employees, while lower quality reduces usage. Key indicators such as ease of use, integration, response time, flexibility, reliability, and security are critical in enhancing usage. These findings support the DeLone and McLean Success Model, which asserts that good system quality, shown by technical accuracy and efficiency, influences system usage. This study aligns with previous researches, all of which demonstrate that higher system quality leads to increased usage of SISKEUDES (Anggreni et al., 2020; Ariyanto et al., 2022; Dewi et al., 2020; Himang et al., 2019; Kurnianto et al., 2019), fulfilling user expectations and supporting village government operations.

3.6.2. The Influence of System Quality on User Satisfaction in Using SISKEUDES (H2)

The analysis shows that system quality significantly improves user satisfaction with SISKEUDES in Denpasar City's village offices. Better system quality, indicated by ease of use, integration, response time, flexibility, reliability, and security, leads to higher satisfaction among operators and employees. This supports the DeLone and McLean Success Model, which links good system quality to increased user satisfaction. The study aligns with findings, all of which show that high system quality positively affects user satisfaction (Anggreni et al., 2020; Dewi et al., 2020; Indriani et al., 2020; Tam et al., 2020; Widyari et al., 2021). Thus, improving SISKEUDES is essential to meet user needs and enhance satisfaction.

3.6.3. The Influence of Information Quality on the Use of SISKEUDES (H3)

The analysis results show that information quality has a positive and significant effect on the use of SISKEUDES in village offices in Denpasar City. Better information quality produced by SISKEUDES leads to increased use of the system by village operators. Information quality is measured based on completeness, relevance, accuracy, timeliness, and reliability, which have been proven to enhance SISKEUDES usage. This research aligns with the Theory of Reasoned Action, explaining that users' perceptions of information quality influence their attitudes and behavior towards system usage. The findings support previous studies which state that information quality is a key factor affecting system usage (Ariyanto et al., 2022; Dewi et al., 2020; Himang et al., 2019; Widyari et al., 2021; Wulandari et al., 2021; Yuneti et al., 2022). Users who perceive the information quality as beneficial are more likely to use the system frequently.

3.6.4. The Influence of Information Quality on User Satisfaction in Using SISKEUDES (H4)

The analysis results show that information quality has a positive and significant impact on user satisfaction in using SISKEUDES in village offices in Denpasar City. Higher information quality produced by SISKEUDES leads to increased satisfaction among its users, while lower quality decreases their satisfaction. This suggests that the values inherent in information quality, measured by completeness, relevance, accuracy, timeliness, and reliability, are well-perceived and significantly affect user satisfaction. When information from SISKEUDES is complete, relevant, accurate, timely, and reliable, it significantly contributes to user satisfaction. This finding supports the DeLone and McLean Success Model, which posits that good information quality, reflected by the system's output usefulness, influences both system usage and user satisfaction. The results align with previous studies which also found that better information quality positively affects user satisfaction (Dewi et al., 2020; Himang et al., 2019; Pangendra, 2021; Widyari et al., 2021; Yuneti et al., 2022) Thus, enhancing user trust and continuous use of the application.

3.6.5. The Influence of Service Quality on the Use of SISKEUDES (H5)

The analysis results indicate that service quality has a positive and significant impact on the use of SISKEUDES in village offices in Denpasar City. Better service quality provided by SISKEUDES leads to increased usage by village operators, while poorer service quality results in decreased usage. Service quality, measured by tangibles, reliability, assurance, empathy, and responsiveness, significantly influences SISKEUDES usage. This means that when SISKEUDES services meet standards, are reliable, make operators feel secure, understand their needs, and respond appropriately, it significantly enhances system usage. This research aligns with the Theory of Reasoned Action, suggesting that users' perceptions of service quality affect their acceptance of information systems. The findings support previous studies, all of which found that better service quality positively affects system usage (Ariyanto et al., 2022; Dewi et al., 2020; Himang et al., 2019; Tam et al., 2020).

3.6.6. The Influence of Service Quality on User Satisfaction in Using SISKEUDES (H6)

The analysis results show that service quality has a positive and significant impact on user satisfaction with SISKEUDES in village offices in Denpasar City. Better service quality provided by SISKEUDES leads to increased satisfaction among users, while poorer service quality results in decreased satisfaction. Service quality, measured by tangibles, reliability, assurance, empathy, and responsiveness, significantly influences user satisfaction. When SISKEUDES services meet standards, are reliable, make operators feel secure, understand their needs, and respond appropriately, they significantly enhance user satisfaction. This finding supports the DeLone and McLean Success Model, which posits that high-quality service affects both system usage and user satisfaction. The results align with previous studies which also found that better service quality positively affects user satisfaction (Ariyanto et al., 2022; Dewi et al., 2020; Tam et al., 2020). Higher user trust and engagement are more likely when the service quality is high, making it crucial to consider for increasing user satisfaction.

3.6.7. The Influence of Human Resource Competency on the Use of SISKEUDES (H7)

The analysis results indicate that human resource competency has a positive and significant impact on the use of SISKEUDES in village offices in Denpasar City. Higher competency levels in human resources lead to increased use of SISKEUDES by village operators, while lower competency levels result in decreased usage. Competency, measured by educational background, experience, training, and understanding of accounting, significantly influences the use of SISKEUDES. When village government employees have appropriate educational backgrounds, relevant experience in financial tasks, actively participate in financial training, and understand village fund accounting, they significantly enhance the use of SISKEUDES. This finding supports the Technology Acceptance Model (TAM), which suggests that understanding the system increases its usage. The results align with previous studies, all of which found that better human resource competency positively affects system usage (Akram et al., 2017; Premaswari & Suartana, 2021; Suryaningsih & Adiputra, 2020; Wulandari et al., 2021). Thus indicating that the better the competency of village apparatus, the better the system usage.

3.6.8. The Influence of Human Resource Competency on User Satisfaction in Using SISKEUDES (H8)

The analysis shows that human resource competency significantly impacts user satisfaction with SISKEUDES in Denpasar City village offices. Higher competency levels in educational background, experience, training, and understanding of accounting lead to greater user satisfaction. This supports the Technology Acceptance Model (TAM), indicating that competent users are more satisfied and likely to continue using the system. The findings are consistent with previous studies which also found that higher competency improves user satisfaction (Hygia Altonie et al., 2022; Pulungan, 2017; Siti Komariyah, 2023; Wulandari et al., 2021).

3.6.9. The Influence of Use on the Net Benefit of SISKEUDES (H9)

The analysis results show that the use of SISKEUDES has a positive and significant impact on its net benefits. This means that higher levels of system use lead to increased net benefits, while lower levels of use result in decreased net benefits. The benefits are measured by daily use time, frequency of use, and intention to use, indicating that regular and comprehensive use of SISKEUDES significantly enhances its net benefits. Employees who access SISKEUDES daily and utilize it for various tasks find it contributes greatly to achieving net benefits in Denpasar City village offices. This finding supports the Theory of Reasoned Action, which explains that users' perceptions of the system influence their acceptance and use of it. The study aligns with previous research which also found that increased system use positively affects net benefits (Dewi et al., 2020; Himang et al., 2019; Wulandari et al., 2021).

3.6.10. The Influence of User Satisfaction on the Net Benefit of SISKEUDES (H10)

The analysis results show that user satisfaction with SISKEUDES has a positive and significant impact on its net benefits. This means that higher levels of user satisfaction lead to increased net benefits, while lower satisfaction results in decreased net benefits. User satisfaction, measured by efficiency, effectiveness, and overall satisfaction, significantly influences the net benefits of SISKEUDES. When SISKEUDES helps users efficiently manage financial processes, effectively meets job-related needs, and leaves users satisfied, it contributes significantly to the net benefits realized in Denpasar City's village offices. This finding aligns with the Theory of Reasoned Action, suggesting that positive user intentions and beliefs about the system lead to satisfaction, which in turn enhances net benefits as outlined in the DeLone and McLean Model. The study supports previous research that finds user satisfaction positively affects net benefits, leading to improved efficiency, effectiveness, and overall quality in financial management within the organization (Anggreni et al., 2020; Emawati et al., 2019; Himang et al., 2019).

4. Conclusion

The research results have both theoretical and practical implications. Theoretically, they show that system quality, information quality, service quality, and human resource competency significantly impact use and user satisfaction, which in turn positively affects the net benefits of SISKEUDES. This aligns with the DeLone and McLean success model and the Theory of Reasoned Action, highlighting that users' perceptions of usefulness and ease of use influence their acceptance and usage of information systems. Practically, the findings suggest that village government institutions in Denpasar, Indonesia should focus on improving system quality, information quality, service quality, and human resource competency to enhance the net benefits of SISKEUDES, while also maximizing its use and user satisfaction.

Based on the research findings and discussion, the conclusions are as follows: System quality positively and significantly affects the use and user satisfaction of SISKEUDES, meaning better system quality increases both usage and satisfaction among village office operators in Denpasar, Bali, indonesia. Similarly, information quality has a positive and significant impact on the use and user satisfaction of SISKEUDES. Service quality also positively and significantly influences both

the use and user satisfaction of SISKEUDES. Human resource competency is found to have a positive and significant effect on the use and satisfaction of SISKEUDES users. Furthermore, the usage of SISKEUDES has a positive and significant impact on its net benefits, indicating that higher system usage results in greater net benefits. Lastly, user satisfaction with SISKEUDES positively and significantly enhances its net benefits, meaning higher satisfaction levels lead to increased net benefits.

Based on the research findings and conclusions, the following recommendations are made: First, to address the lowest scores in system quality, village officials in Denpasar City should enhance the flexibility of SISKEUDES usage during work. Second, to improve information quality, it is recommended that village officials regularly update the SISKEUDES system to ensure accurate, unbiased, and error-free results. Third, for better service quality, a monthly evaluation of the integrated financial system is advised to ensure SISKEUDES responds appropriately to operators' actions. Fourth, to improve human resource competency, village officials should pursue further education to enhance their knowledge and skills relevant to their job roles. Finally, since user satisfaction has the most dominant influence on net benefits, village heads should strive to maximize SISKEUDES user satisfaction by improving the quality of information in the village financial system. Future studies could evaluate the broader economic impact of SISKEUDES on village economies, encompassing its influence on financial efficiency, fraud mitigation, and overall economic development at the village level.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

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