



Analysis of Implementing the Sakti Application Successfully Based on The User's Net Benefit View

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Abstract. This research was conducted to measure the success rate of implementing the application system supporting state financial management in the government work unit, SAKTI, on net benefits associated with application user satisfaction. Analysis of the success of this system was carried out using the DeLone and McLean approach. SAKTI was implemented by the Work Unit (Satker) in 2022, so this research is fascinating. This research was conducted at the General Secretariat of the Ministry of Internal Affairs. This research is explanatory causal research with a quantitative approach. The research sample in the form of primary data was carried out by distributing questionnaires to SAKTI users using the purposive sampling method. Data analysis techniques are processed using Structural Equation Modeling (SEM) Partial Least Square (PLS) with the Smart-PLS 3 program. The test results show that the SAKTI's system, information, and service quality positively affect user satisfaction. It further shows that user satisfaction also positively affects SAKTI's net benefits.

Keywords: SAKTI App, User Satisfaction, DeLone McLean, Application System Success and Net Benefits.

1 Introduction

Law Number 1 of 2004 concerning the State Treasury states that the information submitted in government financial statements is used to meet the principles of transparency and accountability. In state financial management in Indonesia, the implementation of e-government is manifested in the form of an Integrated Financial Management Information System (IFMIS) (Amriani & Iskandar, 2019). This system consists of several important subsystems in the government financial management cycle, ranging from budget planning, budget implementation, auditing, and evaluation of financial results and performance (Fuady & Iskandar, 2017). The implementation of the Central Government Accounting System (SAPP) implemented by State Ministries / Institutions is carried out by each Work Unit (Satker) in state financial management using applications issued by the Directorate General of Treasury, Directorate General of Budget, and Directorate General of State Assets. There are at least 9 applications used, consisting of SAS, SIMAK-BMN, RKA K / LDIPA, SiLabi, SAIBA, e-Rekon, PPSPM Pin, and Renkas. The number of various applications is very burdensome for Satker in the process because not all Satker have adequate resources. The Ministry of Finance (Directorate General of Treasury) continues to develop information technology systems to improve the quality and facilitate public financial management. SAKTI is an application that combines the Satker application into one application, so users do not need to use many applications to manage state finances (Korah et al., 2022). This simplification application system aims to reduce work duplication and data entry repetition.

Information systems in the public sector have long been criticized for poor management, such as too many staff, large budgets spent, and the absence of good technical leadership (Seyal & Rahman, 2015). These things cause the success of IT and communication

innovation in the public sector less than in the private sector (Kifle & Low, 2009). Alianso (2023), based on the results of an online survey related to obstacles or problems faced by SAKTI users, several problems, such as system capability problems, servers difficult to access during peak hours, the quality of financial statement output still limited, complex technical operations caused by the SAKTI migration process, not optimal support services and especially frequent maintenance. The system is during business hours so that the application cannot be accessed. According to Esmat and Nazir (2014), some countries that invest in information technology fail to achieve the expected results, causing concern about investing in information technology.

The model developed by DeLone and McLean (2003) reflects the dependence on six information system success measures: system quality, information quality, user satisfaction, use, individual impact, and organizational impact). This model is designed to combine previous studies related to information systems success into simpler ones. Research by Kurniawan et al. (2020) regarding the analysis of the success of implementing the Online Single Submission application carried out at DPMPTSP Buleleng Regency is research that adopts the DeLone and McLean (2003) Information System success model. The results showed that system quality, information quality, and service quality had a positive effect on user satisfaction by 64.55%. Hadi (2022) researched the factors that influence the success of introducing the SAKTI application from the user's point of view in 9 ministries. The results showed that system quality and information quality had a significant positive effect on user satisfaction, and user satisfaction had a significant positive effect on net benefits. Meanwhile, Marpaung (2022) conducted research on the Success of Information Systems on Covid-19 data in Bontang City. The results of this study found that System Quality, Information Quality, Service Quality, Usage, and User Satisfaction positively affect Net Benefits. Meanwhile, research by Amriani and Iskandar (2019), Kader and Ali (2012), and Purwanto (2007) states that information quality variables negatively affect user satisfaction.

Based on the information provided, there is a research gap regarding internal and external factors that affect the net benefit of an application system. It was also found that there was an evidence gap in the fact constraints that occurred in the field, which illustrates that SAKTI has not been able to run as expected, with the argument that the application will only be realized in 2022. This study is unique because it uses user satisfaction as an intervening factor. In contrast, many previous studies have used the theory of the Technology Acceptance Model (TAM); this study applies the theory of DeLone and McLean.

2 Hypothesis Development

2.1 Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) was developed by Icek Ajzen in 1988 (Ajzen, 2012), which is a development of the Theory of Reasoned Action (TRA). The Theory of Reasoned Action (TRA) explains that behavior is done because individuals intend or desire to do it. In the TRA, perceived behavioral control variables have not been applied. The SDGs recognize the possibility that not all behaviors are carried out fully under the control of individuals or groups, so Perceptual Behavioral Control was added to address these behaviors. If individuals and groups can fully control all behavior, TPB will again become TRA (Ajzen, 2012).

2.2 Accounting Information System

According to Romney and Steinbart (2018), an accounting information system is a system that can collect, record, store, and process data to produce information for decision-makers. This includes people, procedures and instructions, data, software, information technology infrastructure, internal controls as well as security measures.

According to Turner et al. (2017), Accounting information systems include processes, procedures, and systems that capture accounting data from business processes, record accounting data into appropriate records, process accounting data in detail by classifying, summarizing, and consolidating and reporting summarized accounting data to internal and external users.

2.3 DeLone and McLean Model Information Systems

A model is needed to analyze related factors to measure the success rate of an information system. DeLone and McLean (1992) created a model of information systems success. They

suggested that researchers systematically combine individual measures of information system success categories to create a comprehensive measurement instrument for success. Based on research on communication conducted by Shannon & Weaver (1949) and empirical studies conducted by Management Information Systems (MIS) in 1981-1987, a comprehensive and multidimensional model of information system success must be developed.

2.4 Institution-Level Financial Application System (SAKTI)

SAKTI is an application that combines the Satker application into one application, so users do not need to use several applications to manage state finances (Korah et al., 2022). SAKTI is a combination of several applications used by those who have financial functions in the work unit, such as power of attorney budget users, commitment makers, SPM signing officials, and treasurers according to their respective roles and responsibilities, to access SAKTI will be handed over to those who carry out treasury functions.

2.5 Linkage Between Variables

The Effect of Information Quality on User Satisfaction

By using the Succes Delon & McLean Information System In relation to user satisfaction, the quality of website information is also important because good quality, which includes information, ease of access, display design, adequate customer service quality, transaction security, and payment, it will increase consumer understanding related to products that make it easier for consumers to search and select a product, so that it will accelerate the decision to buy and produce satisfaction felt by consumers (Wen et al., 2016). Based on the results of previous research conducted by (Ali & Younes, 2013; Budiarta, 2016), it was proved that user satisfaction is not only influenced by system quality, but information quality also affects user satisfaction.

H1 : Information quality positively affects user satisfaction

The Effect of System Quality on User Satisfaction

In accordance with the direction of the Delon & McLean Success Information System model, the quality of information from the website will be related to user satisfaction. The quality of this website's information includes information, ease of access, appearance design, adequate customer service quality, transaction security, and payment. With good quality that continues to be improved, convenience for consumers will increase along with understanding in searching and selecting a product. This further speeds up purchasing decisions and results in consumer satisfaction (Wen et al., 2016). Previous research conducted by Ali & Younes (2013) and Budiarta (2016) proved that user satisfaction is influenced by system quality, and information quality also influences user satisfaction.

H2 : System quality has a positive effect on user satisfaction

The Effect of Service Quality on User Satisfaction

Three components affect service quality: assurance is a guarantee of quality provided by the system, empathy (system empathy) is the system's concern for users, system responsiveness is the quality of the system's response to actions taken by users. Satisfaction is a person's feeling of pleasure or disappointment that comes from a comparison between his impression of a performance or the results of a product and expectations. From this proposal, DeLone and McLean 2003 added a service quality dimension in updating their information system success model. So, the higher the quality of service an information system produces will further increase user satisfaction.

H3 : Service quality has a positive effect on user satisfaction

The Effect of Information Quality on Net Benefits through User Satisfaction

User satisfaction is used as a mediating variable for the effect of information quality on net benefits, which is supported by several previous studies showing that information quality has a positive impact on users (DeLone & McLean, 1992; Wahyuni, 2011) and user satisfaction (user satisfaction) systems that influence individual impact (individual impact) (DeLone & McLean, 1992; McGill et al., 2003; Anwar et al., 2016). Thus, it can be said that the higher the quality of information produced by an information system, the more user satisfaction increases so that frequent use of the information system will increase the level of learning,

which means it will provide benefits in the form of positive impacts on individual users.

H4: Quality of information positively affects net benefits through user satisfaction.

The effect of system quality on net benefits through user satisfaction

User satisfaction is used as a mediating variable for the effect of system quality on net benefits supported by several previous studies that show that system quality has a positive effect on the intensity of information system use (DeLone & McLean, 1992; Wang & Liao, 2008; Wahyuni, 2011) and user satisfaction (user satisfaction) systems that positively affect net benefits (DeLone & McLean, 2003; Mc Gill et al., 2003; Anwar et al., 2021). Thus, with the better quality of the system, it will encourage people to always use the information system so that frequent use of the information system will increase the level of learning, which means it will impact individual users.

H5: System quality positively affects net benefits through user satisfaction.

The Effect of Service Quality on Net Benefits Through User Satisfaction

User satisfaction is used as a mediating variable for the effect of service quality on net benefits supported by several previous studies that show that service quality has a positive effect on information system user satisfaction (DeLone & McLean, 1992; Wang & Liao, 2008; Wahyuni, 2011) and system user satisfaction that positively affect net benefits (DeLone & McLean, 2003; Mc Gill et al., 2003; Anwar et al., 2021). Thus, a better quality of service will encourage people always to use the information system so that frequent use of the information system will increase the level of learning, which means it will impact individual users.

H6: System quality positively affects net benefits through user satisfaction.

The Effect of User Satisfaction on Net Benefits

DeLone and McLean define user satisfaction as the user's response to using information system outputs. User satisfaction will impact net benefits (net benefit) (DeLone et al., 2013). Seta et al. (2018) found that user satisfaction positively affects net benefits. The research of Wahyu et al. (2019) shows different results from other studies where user satisfaction does not affect net benefits..

H7 : User satisfaction positively affects net benefits.

Research Model

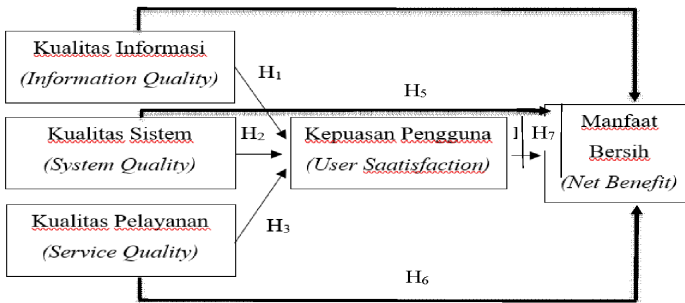


Figure 1. Research Model

3 Methodology

3.1 Sampling and Data Collection

The sample selection method used is the nonprobability method using purposive sampling techniques. The data collection method used in this study was a self-administrative survey method with questionnaire tools distributed to SAKTI users at the General Secretariat of the Ministry of Home Affairs. This research questionnaire was created using Google Form tools and distributed online. Data collection was carried out for two weeks, starting from December 19, 2022 to December 30, 2022 and there were 46 questionnaire data entered into the Google

Form Spreadsheet. All questionnaire data have been verified and are eligible for statistical testing.

3.2 Methodology

Independent Variable

An independent variable is a variable that has an influence or affects the dependent or dependent variable. In this study using 3 independent variables, namely:

System Quality

System quality requires indicators to be able to measure how much quality the system is. System quality indicators that can be measured through several indicators according to Delone and McLean (2003). The indicators used to measure system quality variables are adopted from the research of Bailey and Pearson (1983), as follows:

- i. Ease of Use (Ease of User) an information system is said to be of quality if the system is designed to meet user satisfaction through the concept of convenience.
- ii. The Response Time of the gauge is through processing speed and response time.
- iii. Language The language used in the system is easy to understand.
- iv. Security Security This system can be viewed user data that is safely stored by an information system

Quality of Information

The quality of information in this study is defined as the characteristics of information (output) produced by SAKTI, including information in the form of transaction documents and reporting, based on user interpretation of their experience using the information system (ex-post interpretation). The indicators used to measure information quality variables were adopted from the research of Bailey and Pearson (1983).

According to DeLone and McLean (2003), states that the quality of information is influenced by three things, namely:

- i. Relevance is information that must provide benefits to users. Relevance provides information for different users for each user.
- ii. Accurate information presented is error-free, and has clarity on the intent of the information. Inaccuracies can occur when the source of information provided is incorrect and interferes with or changes the original data.
- iii. On time (timeliness) that is, the information produced or needed should not be late. Information provided late does not have 15 good values, so if it will be used as a basis for decision making it will result in fatality in decision making and action.
- iv. Understandability, that is, the information presented is easy to understand.
- v. Completeness is the information presented is complete and sufficient for all needs.
- vi. (Currency) or Up to Date i.e. information delivered on time.
- vii. The format that is the display presented is easy to understand and according to needs.

Quality of Service

Service quality in this study is defined as the perception of SAKTI users regarding the characteristics of assistance and support services provided by the SITP Directorate and HAI-DJPb integrated helpdesk services that are actually received while using the information system (ex-post). Service quality relates to the physical support, reliability, responsiveness, attitude and technical competence and empathy of service delivery personnel. The indicators used to measure service quality variables were adopted from the study of Parasuraman et al. (1988). These indicators include tangibles, reliability, responsiveness, assurance, and empathy.

There are five physical dimensions used to measure service quality, namely:

- i. Direct Evidence (Tangible), which is in the form of the appearance of physical facilities, equipment, employees and materials installed. Describe the physical form and services that will be received by consumers.
- ii. Reliability, namely the ability to provide services that have been promised reliably and accurately. If viewed in a website service business field, then a reliable service is when the Traveloka webset service is able to provide services as promised and can help solve problems faced by consumers quickly.
- iii. Responsiveness, namely the willingness to be able to help consumers and provide services quickly. If you look more deeply at the service that is responsive in a website

- service, it can be seen from the quality of complete information and providing services quickly and handling consumer complaints responsively.
- iv. Assurance, namely knowledge, courtesy and the ability of website services to generate confidence and trust in consumers. In a website service, certainty becomes 18 important things to be provided to consumers, such as guaranteed security and safety in transactions and guaranteed consumer confidentiality.
 - v. Obedience / Empathy (Empaty), i.e. care and attention given personally given to consumers. The services provided by the Traveloka team must be able to show their concern for consumers.

Intervening Variable

User satisfaction in this study refers to the interpretation of "Information System Satisfactoriness", as stated by Goodhue (1992), namely the perception of SAKTI users regarding the compatibility between the system attributes required to complete the tasks and responsibilities of state financial management with real SAKTI capabilities. Overall user satisfaction is related to satisfaction with SAKTI's system, information (output) and support services. The indicators used to measure user satisfaction variables were adopted from the research of Seddon and Yip (1992). These indicators include:

- i. System Effectiveness , namely the effectiveness of the system running in accordance with its function.
- ii. System Efficiency is a system that is able to carry out tasks precisely and carefully.
- iii. User Satisfaction (Overall Satisfaction) is a response to the fulfillment of user expectations.

Dependent Variable

Net benefits are information system benefits that users will get when applying a system to support their performance. The benefits of information systems relate to the extent to which information systems contribute to the success of an individual, group, organization, industry or country (DeLone and Mc Lean 2003). The measurement of net benefits will have an impact on improving the quality of decision making, increasing productivity, reducing costs, increasing profits, market efficiency, community welfare, or economic growth.:

The indicators used by Segars and Glover (1998) to measure the perception of usefulness as a benefit of information systems at the individual level in their research are two indicators to measure net benefits, namely as follows:

- i. Usefulness, that is, the system will improve the performance of user work.
- ii. Effectiveness is the success of the system in achieving previously set goals.

3.3 Data Analysis

This study used descriptive quantitative methods. Data were analyzed using SEM PLS (Structural Equation Modeling - Partial Least Squares) with Smart-PLS 3 program. SEM methods evolved from route analysis and multiple regression, both of which are multivariate analysis methods (Haryono, 2017). This analysis examines variables that have direct and indirect effects.

4 Result and Findings

4.1 Research Description Analysis

Table 1. Respondent Demographic Statistics

Composition of Respondents Based on Work Unit		
Lead Administration Bureau	7%	3 persons
Bureau of Finance and Assets	25,6%	14 people
Lighting Center	7%	3 persons
Planning Bureau	7%	3 persons
Legal Affairs Bureau	7%	3 persons
Cooperation Facilitation Center	7%	3 persons
Data and Information Center	7%	3 persons
Organization and Management Bureau	7%	3 persons

General Bureau	18,6%	11 people
Personnel Bureau	7%	3 persons
Composition of Respondents Based on Age		
20 - 30 Years	74,4%	35 people
30 – 40 Years	25,6%	14 people
>40 Years	-	None
Composition of Respondents by Gender		
Man	30,2%	16 people
Woman	68.9%	33 people

(Source : Primary data processed 2023)

4.2 Evaluation of the Measurement Model (Outer Model)

This study used reflective construct indicators. This measurement model, or Outer Model, establishes a relationship between a set of indicators and their latent variables and refers to the Outer Model (Ghozali & Latan, 2015). Here are the results of testing the outer model using Smartpls 3.29 software.

Table 2. Cronbach alpha, Composite reliability, and AVE results

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1	0,757	0,771	0,828	0,412
X2	0,721	0,725	0,810	0,417
X3	0,850	0,864	0,886	0,475
Y	0,716	0,725	0,815	0,471
Z	0,695	0,705	0,810	0,517

(Source : smartpls processed data 2023)

4.3 Structural Model Evaluation (Inner Model)

Based on the outer model test, the loading factor value is still below 0.60. Based on testing, there are still AVE values below 0.5, then a selection of research indicators, namely X1D and Y.e, was carried out, and a third stage of testing was carried out for the outer model. The values of the second stage of testing are shown in the following table:

Table 3. Loading Factor Value Results

Indicator	Value of Loading Factor	Standard	Conclusion
X1A	0,793	0,60 - 0,70	Valid
X1B	0,724	0,60 - 0,70	Valid
X1C	0,748	0,60 - 0,70	Valid
X1F	0,739	0,60 - 0,70	Valid
X2B	0,699	0,60 - 0,70	Valid
X2C	0,745	0,60 - 0,70	Valid
X2D	0,710	0,60 - 0,70	Valid
X2E	0,704	0,60 - 0,70	Valid
X3B	0,746	0,60 - 0,70	Valid
X3C	0,809	0,60 - 0,70	Valid
X3D	0,774	0,60 - 0,70	Valid
X3E	0,718	0,60 - 0,70	Valid
X3G	0,738	0,60 - 0,70	Valid
X3H	0,730	0,60 - 0,70	Valid
X3I	0,771	0,60 - 0,70	Valid
Y.a	0,722	0,60 - 0,70	Valid
Y.b	0,647	0,60 - 0,70	Valid
Y.c	0,694	0,60 - 0,70	Valid
Y.d	0,830	0,60 - 0,70	Valid
ZA	0,739	0,60 - 0,70	Valid

ZB	0,761	0,60 - 0,70	Valid
ZC	0,723	0,60 - 0,70	Valid
ZD	0,646	0,60 - 0,70	Valid

(Source : smartpls processed data 2023)

4.4 Test the Hypothesis

Table 4. Direct Hypothesis Test Results

Line	Coefficient	Value of t	P Values	Result	Conclusion
X1 -> Z	0,308	3,816	0,000	Significant positives	Accepted
X2 -> Z	0,426	3,515	0,000	Significant positives	Accepted
X3 -> Z	0,302	2,517	0,006	Significant positives	Accepted
Z -> Y	0,427	2,738	0,003	Significant positives	Accepted

(Source : Data processed 2023)

Table 5. Intermediate Hypothesis Test Results

	Coefficient	Value of t	P Values	Result	Conclusion
X1 -> Z -> Y	0,132	2,351	0,010	X1 affects Y through Z	Accepted
X2 -> Z -> Y	0,182	2,195	0,014	X2 affects Y through Z	Accepted
X3 -> Z -> Y	0,129	1,688	0,046	X3 affects Y through Z	Accepted

(Source : Data processed 2022)

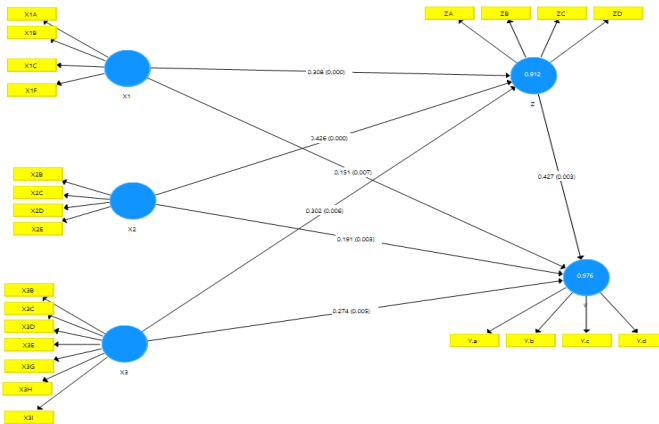


Figure 2. Results of Direct Hypothesis Test and Mediation (Source : SmartPLS Output 3.29 2023)

5 Discussion

5.1 The Effect of Information Quality on User Satisfaction

Based on the results of the first hypothesis test using SmartPLS version 3.29 in the table above, it is known that Information Quality (X1) P value of $0.000 < 0.05$ and t value of $3.816 > 1.96$ and a coefficient value of 0.308. Therefore, H1 is accepted, so it can be concluded that Information Quality positively and significantly affects User Satisfaction.

Information quality deals with accuracy, comparability, reliability, completeness, conciseness, recency, relevance, timeliness, format, and other criteria (DeLone & McLean, 2016). It means that the higher the quality of information, the more satisfied users are. This result aligns with Ali and Younes (2013) and Budiarta (2016). Based on the results of previous research conducted by Ali and Younes (2013) and Budiarta (2016), it was proved that user satisfaction is influenced by system quality, and information quality also affects user satisfaction.

A website or dashboard that is well made and designed and has complete information that can meet consumer needs will increase the possibility of a good impression for consumers. The impression received from a website will positively impact consumer satisfaction. By using the Succes Delon & McLean Information System in conjunction with Satisfaction of Use, the quality of website information is also important because, with good quality that includes information, ease of access, display design, adequate customer service quality, transaction and payment security, it will increase consumer understanding related to the product you want and make it easier for them to search and product selection, so that it will accelerate the decision to buy and produce satisfaction felt by consumers (Wen et al, 2016).

In this study, SAKTI users are confident in the system's quality and feel that the system's operation is not difficult, so users believe that the use of the system will provide great benefits and improve employee performance. Suppose the information generated from SAKTI is proven to provide better accuracy, produce timely reports, and have good reliability. In that case, it will further increase satisfaction for SAKTI application users after previously application users used each application, namely SAS, SIMAK-BMN, RKA K / L DIPA, SiLabi, SAIBA, e-Rekon, PPSPM Pin, and Renkas which SATKER must then consolidate. The data in Table 1 support this regarding the profile of respondents with a 20-30-year, occupying 74.4%, which allows them to learn new system applications quickly.

5.2 The Effect of System Quality on User Satisfaction

Based on the results of the second hypothesis test using SmartPLS version 3.29 in the table above, it is known that System Quality (X2) P value of $0.000 < 0.05$ and t value of $3.515 > 1.96$ and a coefficient value of 0.426. Therefore, H2 is accepted, so System Quality positively and significantly affects User Satisfaction.

Research conducted by DeLone and McLean (1992) proved that system quality affects user satisfaction. System quality can be measured in terms of access speed (response time), system reliability (system reliability), ease of use (ease to use), ease of access (system flexibility), and system security (system security).

According to Delone and Mclean (2003), system quality is a characteristic of the quality that can be desired from information systems, and quality information is desired information that exists in product characteristics. System quality is the quality of the combination of hardware and software in information systems. By using Information System Succes Delone & McLean In relation to user satisfaction is a response or feeling of users after using an information system. Overall, user satisfaction is much influenced by the quality of information, system quality, and service quality, so the means used in measuring the level of user satisfaction is by looking at the level of satisfaction regarding the reports or outputs produced, websites, and support services from system providers (Delone, and Mclean 2008).

Previous research conducted by Ali and Younes (2013), Amalia and Pratomo (2016), and Budiarta (2016) proved that user satisfaction is influenced by system quality. The respondents in this study generally gave affirmative responses to the statements submitted concerning the quality of the SAKTI system. The application can integrate with other systems in carrying out state treasury functions with different functions. This application is considered to have a low error rate, is easy and comfortable to use, has good security features, and a choice of application commands using easy-to-understand language. The indicator that gets the highest score is good Response Time for system usage. This shows that, according to user perception, the SAKTI application can be updated according to developments and changing needs in implementing state financial management tasks. In addition, respondents also rated that the SAKTI application has a good response time to users. The application can facilitate

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5.4 The Effect of Service Quality on User Satisfaction

Based on the results of the third hypothesis test using SmartPLS version 3.29 in the table above, it is known that the Quality of Service (X 3) P value is $0.006 < 0.05$ and t value is $2.517 > 1.96$; and a coefficient value of 0.302. Therefore, H3 is accepted, so it can be concluded that Service Quality has a positive and significant effect on User Satisfaction.

According to Delone and Mclean (2003), service quality as a comparison of customer expectations with perceptions of the real service they receive. There are three components that affect service quality, namely assurance is a guarantee of quality provided by the system, empathy (system empathy) is the system's concern for users, system responsiveness is the quality of the system's response to actions taken by users. Satisfaction is a person's feeling of pleasure or disappointment that comes from a comparison between his impression of a performance or the results of a product and his expectations.

From this proposal, DeLone and McLean in 2003 added a service quality dimension in updating their information system success model. So that the higher the quality of service produced by an information system will further increase user satisfaction.

In this study, SAKTI application developers are considered to be able to quickly solve problems when errors occur and quickly respond to all forms of user complaints so as to encourage users to keep using the application. The service quality indicator that gets the highest point is assurance, application users believe that SAKTI service delivery officers are responsive to problems that occur in Satker. Application developers are considered concerned with the needs of system users, developers are considered to have continuously updated the system according to needs. If the desired needs have been met, it can encourage users to use so that the level of application usage increases. According to Scott et al. (2011), service quality, especially empathy, is very important in the practice and development of e-Government websites.

5.5 The Effect of Information Quality on Net Benefits through User Satisfaction

Based on the results of the fourth hypothesis test using SmartPLS version 3.29 in the table above, it is known that the P value is $0.010 < 0.05$ and the coefficient value is 0.132.

Therefore, H4 is accepted, so it can be concluded that Information Quality positively affects net benefits through User Satisfaction.

User satisfaction is used as a mediating variable for the effect of information quality on net benefit supported by several previous studies showing that information quality has a positive impact on use (DeLone and McLean, 1992; Wahyuni, 2011) and user satisfaction systems that affect individual impact (DeLone and McLean, 1992; McGill et al., 2003; Anwar et al., 2021). Thus, it can be said that the higher the quality of information produced by an information system, the more user satisfaction increases so that frequent use of the information system will increase the level of learning, which means it will provide benefits in the form of positive impacts on individual users.

In this study, it can be explained that the quality of information measured by the measurement scale, namely accuracy, relevant and up to date, easy to understand, and completeness indicates that according to SAKTI users it is very adequate to support accountable Satker financial management. This can be seen by the rare difference in inventory calculations between the SIMAK module and the SAIBA module. The numbers presented on the accounts in the financial statements are believed to be accountable and reliable. The statement items that have the highest average are indicators related to indicators related to system fit for need, followed by indicators related to system effectiveness indicators. The high value given by respondents shows that according to user perception, the capabilities of the SAKTI application are able to adjust to user needs in state financial management. In addition, according to user perception, the effectiveness of SAKTI in carrying out its functions is in line with the purpose of the system.

5.6 The Effect of System Quality on Net Benefits through User Satisfaction

Based on the results of the fifth hypothesis test using SmartPLS version 3.29 in the table above, it is known that the P value is $0.014 < 0.05$; and the coefficient value is 0.182. Therefore, H5 is accepted, so it can be concluded that System Quality positively affects net benefits through User Satisfaction.

User satisfaction is used as a mediating variable for the effect of system quality on net benefits supported by several previous studies that show that system quality has a positive effect on the intensity of information system use (DeLone and McLean, 1992; Wang and Liao, 2008; Wahyuni, 2011) and system user satisfaction that positively affect net benefits (DeLone and McLean, 2003; Mc Gill et al., 2003; Anwar et al., 2021).

In this study, good system quality mediated by user satisfaction affects the net benefit. Data connectivity as one indicator of system quality shows that there is good connectivity between the budgeting module, commitment module, treasurer module, payment module, administrator module, fixed asset module, inventory module, accounts receivable module to the reporting module. The positive impact that occurs is that Satker can account for the entire flow of budget use accurately and accountably in accordance with accrual-based accounting reporting. Application users feel that after using SAKTI has provided net benefits in the form of saving work time, reducing data errors and the last impact is improving Satker performance.

5.7 The Effect of Service Quality on Net Benefits through User Satisfaction

Based on the results of the sixth hypothesis test using SmartPLS version 3.29 in the table above, it is known that the P value is $0.046 < 0.05$ and the coefficient value is 0.129. Therefore, H6 is accepted, so it can be concluded that Service Quality positively affects net benefits through User Satisfaction.

User satisfaction is used as a mediating variable for the effect of service quality on net benefits supported by several previous studies that show that service quality has a positive effect on information system user satisfaction (DeLone and McLean, 1992; Wang and Liao, 2008; Wahyuni, 2011) and system user satisfaction that positively affect net benefits (DeLone and McLean, 2003; Mc Gill et al., 2003; Anwar et al., 2021).

In this study, it was explained that the quality of service measured by 4 measurement scales, namely fast service, good knowledge and solutions to problems, caring attitudes and equipped with adequate equipment indicates that according to the perception of SAKTI users has been felt so that it has had a significant impact on individuals and organizations. The results of confirmation in the field that the Directorate General of Treasury of the Ministry of Finance have carried out various socialization and mentoring efforts with Satker users of the SAKTI application with the hope that these efforts such as the provision of online services, guidebooks, the latest version updates, are expected to increase the knowledge and ability of

SAKTI application users

5.8 Effect of User Satisfaction on Net Benefits

Based on the results of the sixth hypothesis test using SmartPLS version 3.29 in the table above, it is known that the P value is $0.003 < 0.05$ and the coefficient value is 0.427. Therefore, H6 is accepted, so it can be concluded that User Satisfaction has a positive effect on net benefits.

DeLone and McLean define user satisfaction as the user's response to the use of information system outputs. User satisfaction will have an impact on net benefits (DeLone and McLean 2013).

Research by Seta, et al. (2018) found that user satisfaction has a positive effect on net benefits. The research of Wahyu et al. (2019) shows different results from other studies where user satisfaction does not affect net benefits.

The effect of user satisfaction on net benefits means that SAKTI user satisfaction can help the work of application users which will affect individual and organizational performance. The attitude of SAKTI application users can be used as a subjective criterion by measuring the extent of user liking for the system used if assessed from overall satisfaction, information satisfaction, pleasure, satisfaction of supporting components and usability (DeLone & McLean, 2003). The net benefit is a positive impact on the use of information systems seen from non-repetitive data entry, increasing individual and Satker productivity, shortening work time and reducing data error rates

6 Conclusion

After distributing questionnaires to 46 respondents using the SAKTI application in December 2022 at Satker General of the Ministry of Home Affairs, it was identified that internal and external factors contributed to the net benefit. Information Quality has a positive and significant effect on User Satisfaction. System Quality has a positive and significant effect on User Satisfaction. Service Quality has a positive and significant effect on User Satisfaction. Information Quality positively and significantly affects Net Benefits through User Satisfaction. System Quality has a positive and significant effect on Net Benefits through User Satisfaction. Service Quality has a positive and significant effect on Net Benefits through User Satisfaction. Indirect effect tests, using user satisfaction as an intervening variable, show that user satisfaction can mediate information quality, system quality, and service quality against the net benefit of the SAKTI application system. This implies that user satisfaction can mediate these factors against net benefits. Thus, with a better quality of service, it will encourage people to always use the information system so that frequent use of the information system will increase the level of learning, which means it will have an impact on individual users.

6.1 Research Implications

The implications of these findings are an important consideration for government work units to focus more on improving system maintenance that several times does not function adequately or does not provide benefits as expected, eventually leading to rejection of the use of application systems. The Ministry of Finance is fully responsible for training Satker to improve staff capabilities for the new system's complexity.

6.2 Research Limitations

This study has several limitations. Researchers should use data collection techniques directly (offline) so that the response rate and level of control over the distribution and filling of questionnaires are better. If the questionnaire distribution is still online, the questionnaire link should be sent directly to system users' email addresses or personal contacts. Future research may use samples or wider areas of investigation, for example, on several Satker in different ministries.

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