

User Satisfaction and Net Benefits of Regional Government Information System: A Mixed-Method Study Based on DeLone & McLean Framework

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ABSTRACT

This study explores user experiences and perceptions of the Regional Government Information System as an accounting tool in local governments. The main goal is to identify factors affecting implementation success and their effects on user satisfaction and organizational benefits. A mixed-method design was used, including a survey of 740 civil servants with 309 responses and interviews with 14 users in South Kalimantan. Data were analyzed using partial least squares structural equation modeling and thematic analysis. Findings show that information quality, content, and timeliness directly improve user satisfaction and indirectly enhance net benefits through this mediation. User satisfaction strongly predicts net benefits. However, system quality, service quality, and other technical factors have no significant impact. Interviews reveal ongoing issues with system stability, data processing, and support in the accounting and reporting modules. The study concludes that success depends on high-quality, timely information and user adaptation rather than technical features alone. Developers and local governments should prioritize content improvements and training to increase satisfaction and system value.

Keywords: Information Quality, Net Benefits, Service Quality, SIPD, System Quality, User Satisfaction.

INTRODUCTION

Information technology drives regional governments to be more transparent in providing financial reports to the public (Nor et al., 2019). Governments manage public finance in a transparent and accountable manner (Mariadi & Nor, 2024). Corruption prevention, monitoring, and electronic governance systems influence the effectiveness of corruption prevention in regional governments (Sari et al., 2024). Accounting information systems play a crucial role in producing valuable and reliable information for end users (Iyibildiren et al., 2023; Thuy, 2025). The right scope and type of information help organizations achieve their objectives (Athayasri & Nor, 2020). The Regional Government Information System (*Sistem Informasi Pemerintahan Daerah/SIPD*), developed by the Ministry of Home Affairs of the Republic of Indonesia, integrates planning, budgeting, and financial reporting at the national level to ensure compliance with Government Accounting Standards (*Standar Akuntansi Pemerintah/SAP*) as regulated by Government Regulation Number 71 of 2010 and Minister of Home Affairs Regulation Number 70 of 2019.

Reporting systems influence the performance accountability of government agencies (Noor et al., 2024). Research findings reveal that effective use of information technology positively affects the quality of financial reports (Kova & Zulkifli, 2025). Easy and affordable internet access improves oversight of regional governments (Nor et al., 2021). Collaboration between Information Technology (IT) teams and management ensures adequate resourcing, policy enforcement, and regulatory compliance (Roup, 2025).

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Measurement of human capital efficiency significantly enhances financial performance, highlighting the critical role of human capital in driving operational efficiency and profitability (Panjaitan et al., 2025). In practice, regional governments can improve financial reporting by enhancing human capital training, strengthening internal control systems, adopting information technology systems, and fostering a transparent culture, offering a model for better governance and public trust (Suhardi, 2025). Human resource quality positively affects financial report quality, and organizational commitment significantly influences financial report quality (Anggraini & Putri, 2024).

A successful information system model serves as both a framework and a metric for evaluating information system success (Delone & McLean, 2003). User satisfaction is tied to perceived attributes of information technology experience (Yen & Hung, 2025). Existing theoretical models frequently fail to account for prolonged technology use and the persistence of resistance behaviors among users (Ajina et al., 2024). Technology adoption intentions are influenced by factors such as performance expectancy, effort expectancy, facilitating conditions, and social influence (Muchtari et al., 2024). E-government approaches are transforming how government systems serve the public (Abdulnabi, 2024). Management accounting has a positive and significant impact on financial performance (Gyamera et al., 2023). An organization's objective is to improve performance and productivity through efficient management techniques and technology that deliver results (Asghar et al., 2023).

The regional government information system is expected to enhance efficiency, transparency, and accountability in preparing regional financial reports, improving budget management, and minimizing potential misuse of public funds. However, despite its design to improve financial management, SIPD implementation still faces technical and non-technical challenges. As reported by the National Strategy for Corruption Prevention (*Strategi Nasional Pencegahan Korupsi/Stranas PK*) on June 12, 2024, the Stranas PK Team facilitated coordination meetings to troubleshoot SIPD application usage in East Java (Stranas PK, 2024). Regional governments encountered usability issues that required prompt response from the SIPD helpdesk, and the application frequently experienced errors or downtime. During the exit meeting for the preliminary audit by the Audit Board of Indonesia (*Badan Pemeriksa Keuangan/BPK*) on South Kalimantan's regional financial reports on March 13, 2025, the Head of the BPK South Kalimantan office reported interim findings indicating suboptimal SIPD application implementation in supporting the preparation of 2024 financial statements (Antara, 2025).

According to Novelsyah et al. (2022), regional governments need to allocate budget expenditures optimally to deliver public services, yet studies on how mandatory systems like SIPD affect financial reporting quality remain limited. Most research examines information systems success through information and communication technology lenses, but empirical evaluations of the Regional Government Information System in presenting regional financial statements, especially from user perspectives in a full provincial scope, are scarce. This gap is critical because SIPD forces changes in work processes, requiring adaptation between technology and social structures in local governments.

Evaluation of SIPD implementation can use an information system success model (Delone & McLean, 2003). System user satisfaction can be measured using the End User Computing Satisfaction (EUCS) method by assessing content, accuracy, format, ease of use, and timeliness (Doll et al., 1994). Based on adaptive structuration theory, this study analyzes how regional governments adapt their financial management using SIPD to realize electronic-based governance. Adaptive Structuration Theory describes the dynamic relationship between individuals and structure (Poole & McPhee, 2005). The main purpose of this study is to identify factors influencing SIPD implementation success and its impact on user satisfaction and organizational net benefits in South Kalimantan. This research provides evaluation recommendations for the Ministry of Home Affairs as a policy-maker and SIPD developer.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

The Effect of Information System Success Model on User Satisfaction

DeSanctis and Poole (1994) proposed that Adaptive Structuration Theory explains group decision-making as a process in which organizational members strive to reach agreement and final decisions through consensus. Adaptive Structuration Theory serves as an approach to studying the role of information technology in organizational change (Poole & McPhee, 2005). The social structure embedded in an information technology system can be explained in two ways: structural features and spirit. According to Kessler (2013), the concepts found in Adaptive Structuration Theory can be applied to a group through four phases to reach consensus: orientation, conflict, emergence, and reinforcement/integration. An accounting information system comprises six key elements: individuals, processes and guidelines, data, application software, technological infrastructure, as well as internal control and security mechanisms (Romney & Steinbart, 2020).

Information System Success Model explains that system quality, information quality, and service quality influence system use and user satisfaction, which in turn affect the net benefits received (DeLone & McLean, 2003). According to Urbach and Müller (2012), the information system success model is applicable for assessing information system success in various settings, including compulsory and optional usage, within both governmental and commercial domains. User satisfaction refers to the response and feedback provided by users after interacting with an information system. User attitude toward the information system is a subjective criterion regarding how much users like the system they use. As highlighted by Rehman et al. (2023), information quality influences both usage and user satisfaction. System and information quality affect organizational effectiveness and user satisfaction (Indriani et al., 2020). System and service quality impact user satisfaction and net benefits (Surya et al., 2024). Other studies show that service quality significantly affects user satisfaction (De Leon et al., 2020).

H1: System quality has a significant positive effect on user satisfaction.

H2: Information quality has a significant positive effect on user satisfaction.

H3: Service quality has a significant positive effect on user satisfaction.

H4: Top management support has a significant positive effect on user satisfaction.

The Determinants of User Satisfaction

As noted by Romney and Steinbart (2020), the system gathers, documents, stores, and processes data to generate useful information for decision-making purposes. The existence of a regional government information system forces regional governments to comply with regulations and make changes to their work processes to align with the business processes in the regional government information system, whereas previously, regional governments had the flexibility to make adjustments through information systems they developed themselves. The implementation of the regional government information system compels regional governments to adjust their social and technological structures. This theory is relevant to the current study because the regional government information system, as a mandatory system, interacts dynamically with users' social structures in local governments, influencing how financial management adapts to electronic governance (Poole & McPhee, 2005).

The system quality variable refers to the overall implementation of the framework, including equipment capabilities, programming, configuration, and methods within the information system framework that deliver data to meet user needs (Gustyari et al., 2022). System quality refers to a system that is easy to use and operate, has a user-friendly interface, provides easy access to the system, is accessible from anywhere including via smartphones, allows fast access to menus and data downloads, is backed up with quick error recovery processes, ensures user and data confidentiality, offers personal user accounts, and includes policies for password changes for system users (Meilani et al., 2020). An information system that produces quality information is one that can provide

data that is sufficient, complete, relevant, accurate, reliable, and in the appropriate format (Hadi et al., 2023). Service quality is the quality (effectiveness) of the support received by users in the use of the system (Wang & Wang, 2009).

H5: Content has a significant positive effect on user satisfaction.

H6: Accuracy has a significant positive effect on user satisfaction.

H7: Format has a significant positive effect on user satisfaction.

H8: Ease of use has a significant positive effect on user satisfaction.

H9: Timeliness influence has a significant positive effect on user satisfaction.

The Effect of User Satisfaction on Net Benefits

User satisfaction is a critical dimension that directly influences net benefits in information system success. Riady et al. (2025) found that the strongest determinant of net benefits is user satisfaction in the context of the Indonesian Open University's digital library. This relationship is explained by the DeLone and McLean success model, which demonstrates that user satisfaction serves as a mediator in generating system impacts on individuals and organizations.

Recent research indicates that when users experience higher satisfaction with e-governance services, this correlates with positive outcomes such as improved service delivery and better access to government information (Delone & McLean, 2003). Empirical studies from various countries prove that higher levels of user satisfaction lead to increased perceptions of net benefits (Pham et al., 2018). In the context of hospital information systems, user satisfaction has been shown to influence communication benefits, decision-making, and organizational effectiveness.

H10: User satisfaction has a significant positive effect on the net benefits.

User Satisfaction as a Mediating Variable

Net benefits may be assessed through indicators such as cost efficiency, market growth, revenue enhancement, lower information search costs, and improved time effectiveness (Delone & McLean, 2003). According to Urbach and Müller (2012), user satisfaction is a dominant factor and plays a significant role in the usage of mandatory systems. Data integrity and timeliness determine system data connectivity and user satisfaction (Chen et al., 2022). Financial performance and user involvement are necessary to execute sustainability strategies in organizations (Dari et al., 2021; Khamilia & Nor, 2022). As explained by Ariyanto et al. (2024), system quality also affects system usage and user satisfaction. The performance of an information system is indicated by the achievement of organizational goals through the use of the information system, the system's ability to facilitate users in carrying out their tasks, and the users' satisfaction in using the information system (Latifah & Abitama, 2021).

The optimal use of SIPD is expected to support the realization of effective and accountable regional financial governance, in line with the principles of good governance and national regulations. The effective implementation of accounting and management information systems requires strong commitment from all levels of the organization (Yosep & Indriasih, 2020). In mandatory contexts like a regional government information system, user satisfaction mediates the relationship between quality factors and net benefits, ensuring long-term organizational value (Delone & McLean, 2003). This mediation is crucial because satisfied users are more likely to utilize the system fully, leading to better financial reporting and reduced errors in government processes. Moreover, indirect effects highlight how initial quality inputs translate into tangible outcomes only when users feel positive about the system. Such pathways explain why some systems fail despite strong technical features if user perceptions are neglected.

H11: User satisfaction mediates the relationship between system quality and net benefits.

- H12: User satisfaction mediates the relationship between information quality and net benefits.
- H13: User satisfaction mediates the relationship between service quality and net benefits.
- H14: User satisfaction mediates the relationship between top management support and net benefits.
- H15: User satisfaction mediates the relationship between content and net benefits.
- H16: User satisfaction mediates the relationship between accuracy and net benefits.
- H17: User satisfaction mediates the relationship between format and net benefits.
- H18: User satisfaction mediates the relationship between ease of use and net benefits.
- H19: User satisfaction mediates the relationship between timeliness and net benefits.

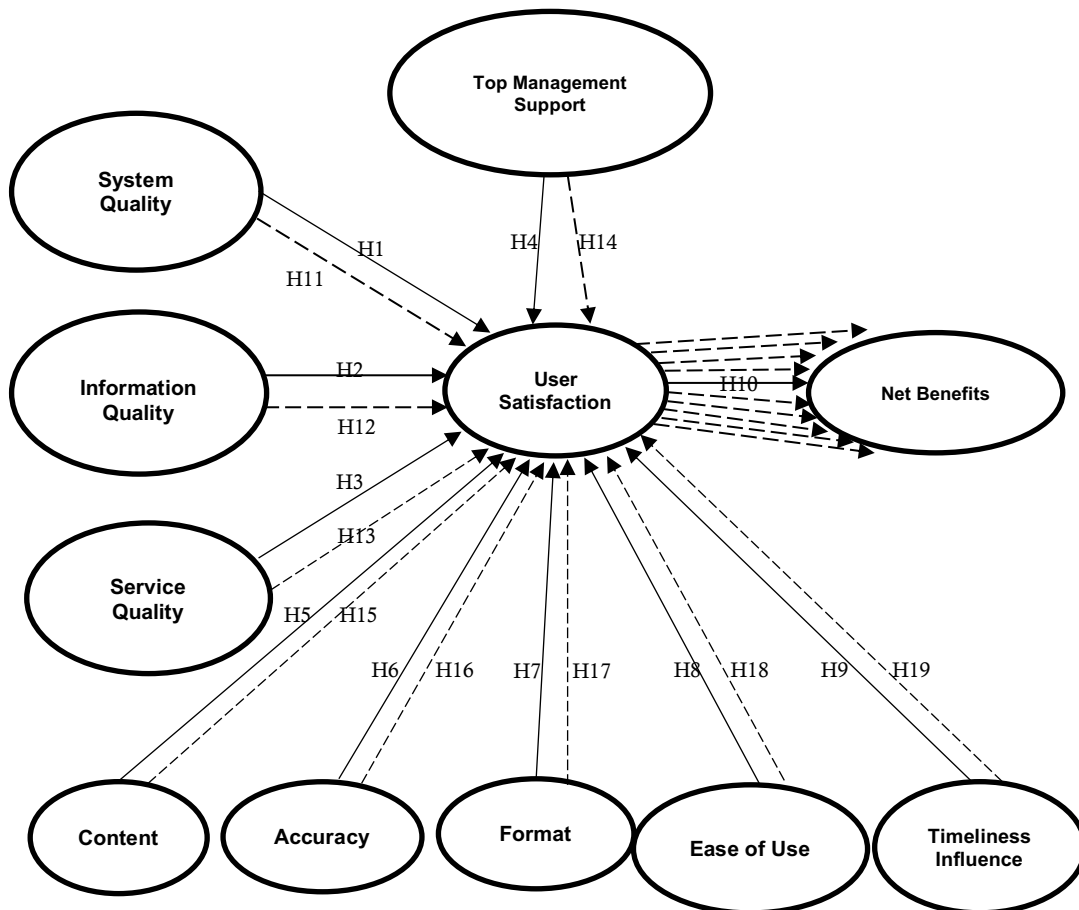


Figure 1. Research Framework

The regional government information system is a system developed by the Ministry of Home Affairs to integrate regional planning, budgeting, and financial reporting at the national level. In the context of accounting and reporting in 2024, the regional government information system plays a vital role in providing accurate, transparent financial data in accordance with SAP, as regulated by Government Regulation Number 71 of 2010 on Government Accounting Standards and Minister of Home Affairs Regulation Number 70 of 2019 on the regional government information system. SIPD facilitates the preparation of financial reports such as the budget realization report, balance sheet, and operational report in real time. The structure of an accounting information system includes six core components: individuals, procedures and instructions, data inputs, software, IT infrastructure, and internal control, along with security protocols (Romney & Steinbart, 2020). According to Puspitasari et al. (2020), the DeLone and McLean model, combined with user satisfaction components from EUCS,

provides a comprehensive framework to evaluate mandatory systems like the regional government information system. This study adapts the model to include top management support and specific EUCS dimensions (content, accuracy, format, ease of use, timeliness) as predictors of user satisfaction, which then influences net benefits. Figure 1 presents the research framework, showing direct and indirect paths from quality factors to net benefits via user satisfaction.

RESEARCH METHODS

The population in this study consists of Regional Government Work Units (*Satuan Kerja Perangkat Daerah/SKPD*) in South Kalimantan, Indonesia. The sampling technique used in this research is judgment sampling, also known as purposive sampling. Samples were selected purposively based on the following criteria: having an understanding of the topic, willingness to participate, ability to provide relevant information, relevant experience, and being active users of the SIPD Accounting and Reporting System. The research population includes 2,252 individuals across 563 SKPDs in South Kalimantan, with a selected sample of 738 survey respondents and 14 respondents for in-depth interviews. This study employs a mixed-method approach, combining quantitative surveys with qualitative interviews to provide a comprehensive evaluation of regional government information system implementation.

The research instrument was adapted from various relevant prior studies. Each measurement variable had undergone validation by domain experts and reliability testing. A five-point Likert scale was employed to assess all items, with response options ranging from 1 (“Strongly Disagree”) to 5 (“Strongly Agree”). Validity was ensured through content validity by experts and construct validity using confirmatory factor analysis, while reliability was confirmed with Cronbach’s alpha values above 0.70 for all constructs. This study utilizes descriptive statistical methods along with Partial Least Squares-Structural Equation Modeling (PLS-SEM), a variance-based technique, to analyze data and test hypotheses. The analysis focuses on the relationships among variables, including system quality, service quality, information quality, technology-related factors, user satisfaction, and the net benefits derived from the use of the regional government information system. Data analysis was performed using SmartPLS software, which is suitable for complex models with both direct and indirect effects in mandatory system contexts.

Following data collection through surveys, the study also utilizes interviews to further explore findings obtained from respondents. These interviews were conducted with financial officials and operational staff who are directly involved in the implementation and use of the regional government information system within the SKPDs in South Kalimantan. The purpose of these interviews is to gain a deeper understanding of the challenges, obstacles, and perceptions regarding the effectiveness of the regional government information system in enhancing transparency, accountability, and the quality of local government financial reporting. Interviews followed a semi-structured guide, lasted 30–45 minutes each, were audio-recorded with consent, and analyzed using thematic analysis to identify recurring patterns. This interview method provides a richer qualitative context that can help explain the survey results and offer additional insights into factors that may not be revealed through quantitative data alone. Ethical considerations were upheld by obtaining informed consent from all participants, ensuring anonymity and confidentiality of responses, and securing approval from the university ethics committee.

RESULTS

This study utilizes a mixed-methods approach, integrating both quantitative and qualitative research techniques. The quantitative approach is used to measure and test relationships between variables based on numerical data, while the qualitative approach is intended to gain a deeper understanding of the phenomena under study.

Table 1 presents the respondent characteristics. The population of this study comprises Civil Servants (*Aparatur Sipil Negara/ASN*) responsible for financial management and

report preparation within regional government agencies in South Kalimantan Province, including: South Kalimantan Provincial Government, Tanah Laut Regency, Kotabaru Regency, Banjar Regency, Barito Kuala Regency, Tapin Regency, Hulu Sungai Selatan Regency, Hulu Sungai Tengah Regency, Hulu Sungai Utara Regency, Tabalong Regency, Balangan Regency, Tanah Bumbu Regency, Banjarbaru City, and Banjarmasin City. The sampling technique used in this study is judgment sampling, a non-probability sampling method in which respondents are selected based on specific criteria. The criterion applied in this study is active users of the regional government information system. This group was selected because they are directly involved in the use of the regional government information system in the process of preparing and reporting local government finances, making them highly relevant for evaluating the quality of the system, information, services, and the benefits derived from the use of the regional government information system. Out of a total of 738 distributed questionnaires, 309 were returned and completed, resulting in a response rate of 41.87%.

Table 1. Respondent Characteristics

Characteristic	Category	Frequency	Percentage (%)
Gender	Female	184	59.5
	Male	125	40.5
Employment	Provincial Government	85	27.5
	Regency/City Government	224	72.5
Experience Using SIPD	< 2 years	97	31.4
	2–4 years	142	46.0
	> 4 years	70	22.6
Total Responses		309	100

Table 2 indicates that all constructs satisfy the criteria for reliability and convergent validity. Indicator loadings range from 0.811 to 1.000, while the AVE values range from 0.68 to 1.00, exceeding the recommended threshold of 0.50. Furthermore, composite reliability values range from 0.90 to 1.00, and Cronbach’s alpha values range from 0.86 to 1.00, demonstrating strong internal consistency. These results confirm that the measurement model is reliable and valid and can be used for subsequent structural model analysis.

Table 2. Construct Reliability and Validity

Variable	Item	Outer Loading Value	Cronbach’s Alpha	Composite Reliability (Rho_A)	Composite Reliability (Rho_C)	Average Variance Extracted (AVE)
System Quality (X ₁)	X11	0.811	0.908	0.909	0.929	0.685
	X12	0.820				
	X13	0.818				
	X14	0.841				
	X15	0.852				
	X16	0.821				
Information Quality (X ₂)	X21	0.963	0.919	0.920	0.961	0.925
	X22	0.961				
Service Quality (X ₃)	X31	0.956	0.958	0.959	0.973	0.923
	X32	0.972				
	X33	0.953				
Top Management Support (X ₄)	X41	0.882	0.953	0.955	0.962	0.808
	X42	0.873				
	X43	0.917				
	X44	0.907				
	X45	0.928				
Content (X ₅)	X51	0.971	0.942	0.945	0.972	0.945
	X52	0.974				
Accuracy (X ₆)	X61	1.000				
Format (X ₇)	X71	0.895	0.818	0.863	0.915	0.844
	X72	0.941				

Variable	Item	Outer Loading Value	Cronbach's Alpha	Composite Reliability (Rho_A)	Composite Reliability (Rho_C)	Average Variance Extracted (AVE)
Ease of Use (X ₈)	X81	1.000	1.000			
Timeliness (X ₉)	X91	1.000	1.000			
User Satisfaction (Z)	Z1	0.978	0.954	0.954	0.977	0.956
	Z2	0.978				
Net Benefits (Y)	Y1	0.907	0.936	0.940	0.959	0.887
	Y2	0.963				
	Y3	0.954				

Table 3 presents the coefficient of determination (R²) for the endogenous constructs. The R² value for user satisfaction is 0.830, indicating that the exogenous variables explain 83.0% of the variance in user satisfaction, which is categorized as substantial. Meanwhile, the R² value for net benefits is 0.716, meaning that user satisfaction explains 71.6% of the variance in net benefits, also indicating a substantial level of explanatory power. These results demonstrate that the structural model has strong predictive capability. Hypothesis testing was subsequently conducted using SEM analysis with SmartPLS, and the results are presented in the following figure.

Table 3. Coefficient of Determination (R²)

Construct	R ²	Interpretation
User Satisfaction (Z)	0.830	Substantial
Net Benefits (Y)	0.716	Substantial

Figure 3 illustrates the Smart PLS Diagram, with path coefficients and significance levels marked. A total of 309 samples or respondents were used to test the relationship in the construction of the model, which is a Structural Equation Model (SEM), as shown in Figure 3, where the data analysis was performed using the SmartPLS software for SEM. This application has a function to display flow diagrams and data analysis topics with the aim of describing e-government website user data.

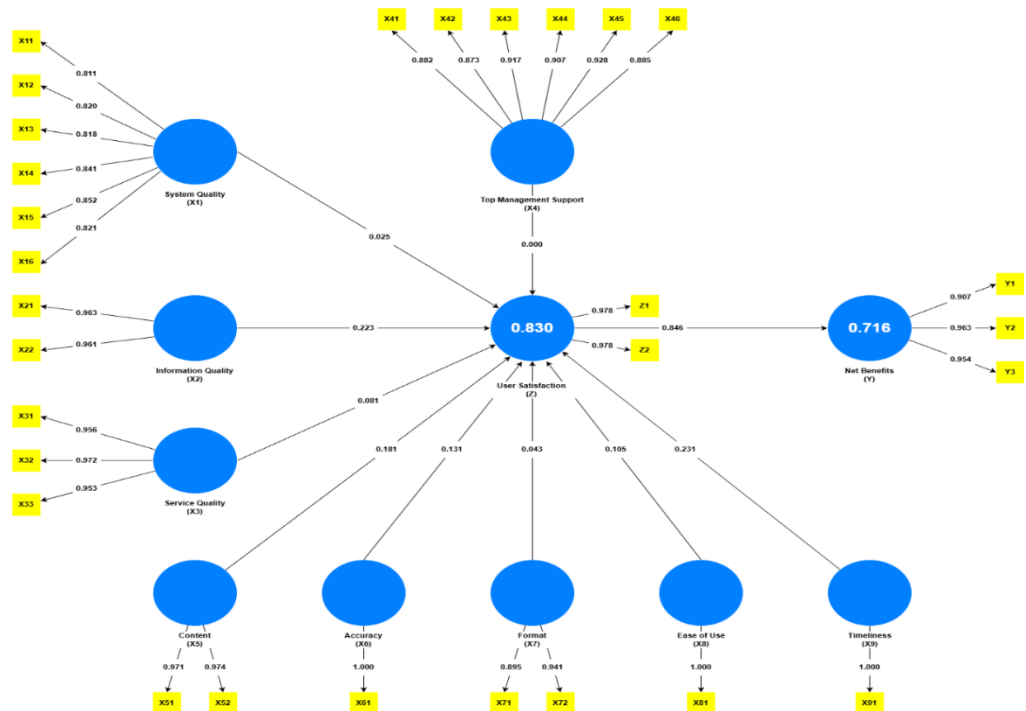


Figure 3. Smart PLS Diagram

Table 4 presents the hypothesis testing results for direct effects. Out of nine independent variables tested, only a few showed significant effects on user satisfaction, indicating that not all elements of an information system contribute equally to users' perceptions and experiences. Information quality (X2) and content (X5) play a critical role in building user trust and enhancing satisfaction. This aligns with established information systems theory, which emphasizes that relevant, accurate, complete, and reliable information is fundamental to effective decision-making. In the regional government information system context, accurate and timely information delivery strengthens transparency and accountability in local government financial reporting. Timeliness (X9) emerged as the most significant variable in driving user satisfaction. This indicates that real-time access to information is crucial in reporting and decision-making processes. Systems that can deliver up-to-date data quickly and reliably are more highly valued by users.

Table 4. Hypothesis Test: Direct Effects

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P-Values
H1: System Quality (X1) -> User Satisfaction (Z)	0.025	0.025	0.068	0.363	0.717
H2: Information Quality (X2) -> User Satisfaction (Z)	0.223	0.217	0.093	2.394	0.017
H3: Service Quality (X3) -> User Satisfaction (Z)	0.081	0.077	0.073	1.111	0.266
H4: Top Management Support (X4) -> User Satisfaction (Z)	0.000	0.006	0.06	0.006	0.995
H5: Content (X5) -> User Satisfaction (Z)	0.181	0.184	0.072	2.503	0.012
H6: Accuracy (X6) -> User Satisfaction (Z)	0.131	0.125	0.071	1.848	0.065
H7: Format (X7) -> User Satisfaction (Z)	0.043	0.045	0.065	0.654	0.513
H8: Ease of Use (X8) -> User Satisfaction (Z)	0.105	0.104	0.06	1.756	0.079
H9: Timeliness (X9) -> User Satisfaction (Z)	0.231	0.234	0.065	3.534	0.000
H10: User Satisfaction (Z) -> Net Benefits (Y)	0.846	0.847	0.029	28.909	0.000

Conversely, variables such as system quality (X1), ease of use (X8), and format (X7) showed no significant influence, suggesting that while technical aspects are important, users place more value on the functional benefits and usefulness of the information rather than on system design or technical features alone. Top management support (X4) also had no direct effect on satisfaction, possibly because users are more engaged with operational aspects of the system than with high-level managerial policies. Variables like accuracy (X6) and ease of use (X8) showed a positive trend but were not statistically significant, indicating these factors are appreciated by users but are not strong enough on their own to impact satisfaction unless supported by other factors. The most notable finding is the very strong and significant effect of user satisfaction (Z) on net benefits (Y) ($\beta = 0.846$; $p = 0.000$), affirming that when users are satisfied, they not only accept and use the system more effectively but also perceive greater organizational and personal benefits from its implementation. The research findings imply the importance of a systemic approach in the development of the regional government information system. Local governments and system developers should focus not only on the technical infrastructure but also on delivering high-quality information, relevant content, and timely access. This strategy will enhance user satisfaction and ultimately increase the benefits gained from regional government information system implementation, in terms of performance efficiency, transparency, and public accountability.

Table 5. Hypothesis Test: Indirect Effects

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistics (O/STDEV)	P-Values
H11: System Quality (X1) -> User Satisfaction (Z) -> Net Benefits (Y)	0.021	0.021	0.057	0.363	0.717
H12: Information Quality (X2) -> User Satisfaction (Z) -> Net Benefits (Y)	0.188	0.183	0.077	2.439	0.015
H13: Service Quality (X3) -> User Satisfaction (Z) -> Net Benefits (Y)	0.069	0.066	0.063	1.095	0.274
H14: Top Management Support (X4) -> User Satisfaction (Z) -> Net Benefits (Y)	0.000	0.005	0.050	0.006	0.995
H15: Content (X5) -> User Satisfaction (Z) -> Net Benefits (Y)	0.153	0.157	0.062	2.456	0.014
H16: Accuracy (X6) -> User Satisfaction (Z) -> Net Benefits (Y)	0.110	0.106	0.059	1.882	0.060
H17: Format (X7) -> User Satisfaction (Z) -> Net Benefits (Y)	0.036	0.038	0.055	0.652	0.515
H18: Ease of Use (X8) -> User Satisfaction (Z) -> Net Benefits (Y)	0.089	0.089	0.052	1.724	0.085
H19: Timeliness (X9) -> User Satisfaction (Z) -> Net Benefits (Y)	0.195	0.198	0.057	3.450	0.001

Table 5 shows the hypothesis testing results for indirect effects. This study explores the indirect effects of various system components on net benefits through the mediating role of user satisfaction within the context of the regional government information system. The findings show that not all input variables contribute equally to achieving organizational value, highlighting the differing influence of various system dimensions. System quality (X1) remains statistically insignificant ($p = 0.717$), indicating that technical aspects such as stability, architecture, and infrastructure, although important, are not perceived by users as determinants of satisfaction or value realization. This implies that a well-functioning system does not automatically increase user engagement or organizational impact unless it also meets user needs in a functional and contextual manner. Information quality (X2) shows a significant indirect effect ($p = 0.015$; $\beta = 0.188$), confirming that reliable, relevant, and accessible information increases user satisfaction, which in turn leads to greater benefits. This finding supports previous research emphasizing that the value of information lies in its ability to support decision-making rather than merely in its availability.

Content (X5) also demonstrates a significant indirect relationship ($p = 0.014$; $\beta = 0.153$), affirming that well-structured, understandable, and comprehensive content is key to achieving positive user experiences. Since users primarily interact with the system through content interfaces, content becomes a strategic component influencing satisfaction and long-term system success. Timeliness (X9) emerges as the most influential indirect factor ($p = 0.001$; $\beta = 0.195$), confirming that timely delivery of information is essential for improving user perceptions and increasing the net benefits of the regional government information system. In a public governance context where decision-making often requires real-time data, timeliness enhances operational responsiveness and accountability. In contrast, several variables, such as service quality (X3), accuracy (X6), format (X7), ease of use (X8), and top management support (X4), do not show significant indirect effects. While these elements may play supportive roles, current findings indicate that their contributions are not strong enough to indirectly enhance perceived benefits through user satisfaction. In particular, the persistent insignificance of Top Management Support both directly and indirectly ($p = 0.995$) suggests a disconnect between strategic leadership efforts and end-user experiences at the operational level. The lack of impact from service quality (X3) also indicates that support mechanisms for regional government

information system users may be inadequate or inconsistent, reducing their ability to drive satisfaction or perceived system value. Similarly, although accuracy (X6) and ease of use (X8) show positive trends, their effects are not yet statistically robust, indicating the need for further improvements in system usability and data validation.

In-depth interviews with 14 SIPD users (civil servants) revealed significant challenges in the system's implementation, particularly in the SIPD Administration module. Respondents commonly reported technical issues such as frequent system crashes during data entry and prolonged synchronization times between modules, leading to delays in monthly reporting processes. Many participants emphasized the need for additional training due to regular interface updates without sufficient guidance from the central helpdesk. Additionally, it was found that the financial report formats produced are not fully compliant with government accounting standards, resulting in discrepancies in reporting that impact the transparency and accountability of regional financial management. These issues cause delays and inaccuracies in data processing, ultimately affecting the quality of regional financial reports. Several interviewees noted inconsistencies in printed report totals despite correct data input, necessitating manual corrections prior to submission for audits.

Several respondents highlighted insufficient training and low digital literacy among staff as barriers to maximizing regional government information system utilization. These qualitative findings support quantitative results that showed system quality and service quality have no significant direct effect on user satisfaction. This indicates that although the system is technically available, operational and administrative obstacles at the user level remain major challenges requiring urgent attention. Technical improvements to the SIPD Administration and SIPD Accounting and Reporting module, continuous user capacity building through training, alignment of report formats with government accounting standards, and provision of responsive technical support services are crucial to enhancing regional government information system implementation effectiveness. Such efforts are expected to streamline data flow, improve report accuracy and compliance, and increase user satisfaction and perceived system benefits. The results of these interviews provide important insights that digital transformation in public financial governance depends not only on technological quality but also on human resources and business processes that comprehensively support system adoption. Interestingly, the quantitative research results contradict the qualitative findings, as users expressed complaints about the quality of the regional government information system and the service quality of the SIPD developers from the Ministry of Home Affairs. Likewise, the accuracy aspect became a concern in the printed reports from the SIPD Accounting and Reporting module. Meanwhile, regions that have successfully implemented the SIPD Accounting and Reporting module reported that their success was supported by the Head of SKPD responsible for finance.

DISCUSSION

The results reveal that not all components of the regional government information system equally contribute to user satisfaction or net benefits. Timeliness, content, and information quality stand out as the most influential factors both directly and indirectly on system success. According to Rehman et al. (2023), information quality plays a key role in user satisfaction, which matches our finding that it directly affects satisfaction and indirectly boosts net benefits. User Satisfaction serves as a powerful mediator between input quality factors and the perceived benefits of SIPD. This strong mediation ($\beta = 0.846$) shows that happy users see more value in the system, leading to better use and organizational gains.

As Urbach and Müller (2012) explain, in mandatory systems like the regional government information system, user satisfaction is the main driver of continued use and real benefits. The lack of significance for system quality, service quality, and top management support suggests areas that require further development. These findings emphasize the importance of user experience, content relevance, and timely information

delivery over purely technical or managerial aspects. Indriani et al. (2020) also found that system and information quality impact satisfaction, but in our case, users care more about what the information does for them than how the system runs.

The study reinforces that user satisfaction acts as a critical mediator in the success of regional government information systems, and that timeliness, content, and information quality are the most vital levers for maximizing system benefits. Surya et al. (2024) note that service quality affects satisfaction in e-governance, yet our results show it has no strong role, possibly because SIPD helpdesk support is not consistent across regions. These findings suggest a shift in focus: from infrastructure-heavy and managerial interventions to user-centric strategies that prioritize information delivery, user engagement, and system responsiveness.

De Leon et al. (2020) highlight service quality's effect on satisfaction, but in SIPD, users overlook poor support if the information is timely and relevant. For SIPD to realize its full potential in supporting financial transparency and accountability, stakeholders must prioritize usability, content quality, and responsive support based on user feedback. The contradiction between quantitative and qualitative results is notable. Surveys show no impact from system or service quality, but interviews reveal ongoing complaints about glitches, slow synchronization, and inadequate training. This gap aligns with Ajina et al. (2024), who discuss resistance in long-term technology use despite initial acceptance. Users in better-led SKPDs report smoother adoption, indicating local leadership fills gaps left by central developers.

This study extends the DeLone and McLean model by integrating EUCS dimensions and Adaptive Structuration Theory in a mandatory public sector context, showing how social adaptation moderates technical success (Poole & McPhee, 2005). Practically, the Ministry of Home Affairs should prioritize information quality upgrades, real-time features, and content clarity in SIPD updates. Local governments need regular training programs and stronger helpdesk responses to build digital literacy and reduce resistance. For policymakers, aligning report formats with SAP standards and fixing Penatausahaan module issues will improve audit outcomes and public trust (Antara, 2025). By focusing on these user-centered improvements, SIPD can better support transparent financial governance across Indonesia. The implications of this research are twofold. First, for system developers, emphasizing information timeliness and content over technical polish can yield higher user satisfaction and net benefits with fewer resources. Second, for regional leaders, investing in staff training and internal support structures compensates for central system shortcomings, ensuring successful adoption even in resource-limited areas.

CONCLUSION

This study is grounded in Adaptive Structuration Theory, which posits that the success of information technology implementation in public governance, such as SIPD, is shaped not only by technical system quality but also by how users and organizations adapt to the technology through ongoing interactions between structure, action, and social context. Technical elements, including timeliness, content quality, and information quality, function as structural resources that frame system use. However, system success ultimately depends on user adaptation manifested through training, digital literacy, management support, and responsive technical services. The theory emphasizes a reciprocal relationship in which technology provides rules and resources, while users interpret, adjust, and enact them in daily work practices. Without effective human and organizational support, the system's potential benefits cannot be fully realized. Accordingly, this study argues that SIPD utilization emerges from dynamic interactions between technological structures and organizational social structures.

The practical implications indicate that system developers should prioritize improving information quality, content relevance, and timeliness, while local governments need to strengthen continuous training and responsive technical support to enhance user satisfaction and net benefits. These efforts can help bridge the gap between system design

and realized organizational value in public financial management. This study has several limitations, including a response rate of approximately 42 percent, which may introduce bias, the focus on a single province (South Kalimantan), and reliance on self-reported data that reflect perceptions rather than objective performance. Future research is encouraged to adopt longitudinal designs, involve multiple provinces for comparative analysis, examine additional SIPD modules beyond accounting and reporting, and employ mixed methods with larger qualitative samples. Notably, this study is the first to integrate the DeLone & McLean IS Success Model with Adaptive Structuration Theory in a province-wide evaluation of SIPD using both survey and interview data.

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