



The Role of Information System Quality in Improving Satisfaction and Performance of Village Financial System Application Operators in North Buton Regency

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Abstract

This study aims to test and analyze: (1) The effect of information system quality on user satisfaction of the SISKEUDES application, (2) The effect of information system quality on the performance of SISKEUDES application users, (3) The effect of satisfaction users on the performance of users of the SISKEUDES application, (6) The role of user satisfaction in mediating the effect of information system quality on the performance of users of the SISKEUDES application. The research population is all village government officials who serve as village operators in North Buton Regency which are distributed in 6 sub-districts and 78 villages so that the total population is 78 people and all of them are used as research respondents. Analysis of the data used to answer the hypothesis in this study is the analysis of the structural equation model with PLS software. The results obtained several conclusions, namely (1) the quality of the information system has a positive and insignificant effect on user satisfaction of the SISKEUDES application, (2) the quality of the information system has a positive and significant effect on the performance of users of the SISKEUDES application, (3) user satisfaction has a positive and significant effect on the performance of users of the SISKEUDES application, (4) user satisfaction has no significant positive effect in mediating the effect of information system quality on the performance of users of the SISKEUDES application.

Keywords: Information system quality, User Satisfaction, User Performance, Village Financial System Application (SISKEUDES)

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I. Introduction

Based on Village Law Number 6 of 2014 a village is given the authority by the government to organize its government. The village government is expected to be more independent in managing the administration and management of its natural resources, including the management of village-owned finances and assets. Village-owned finance comes from village income sources, which include village original income, regional tax and retribution sharing, Village Fund Allocation (ADD), Village Funds (DD), assistance from the Provincial Government, District Government assistance and donations from third parties.

North Buton Regency is one of the areas that has implemented SISKEUDES with a total of 78 villages in North Buton Regency. Based on the results of interviews conducted with SISKEUDES operators as system users, when using SISKEUDES they experienced problems including when filling in data into the system there were parameters that were not available, thus making it difficult for the system operator to fill in the parameters. The SISKEUDES operator must look for parameters that are almost the same to enter the data into the system, such as parameters for filling in community activities that are not available. In SISKEUDES in North Buton Regency it is still an offline system so that only one person does the work, which makes the task of the system operator more numerous. The use of information technology in a village organization will assist villages in implementing village financial governance effectively and efficiently. Therefore the information quality of the SISKEUDES application plays an important role in improving performance because information quality is a supporting factor to make work easier. Information systems are closely related to individual behavior in assessing information systems by conducting evaluations, user operators themselves can be associated with the attitudes and behavior of application user operators towards goods and services. Operators using technology will

have an interest or desire to use technology. If the user feels the technology system is useful and easy to use, then the user will feel happy to use the application. Operators using information system applications will make more use of the system if information system users feel happy and comfortable using the information system technology, moreover it can help in completing work effectively and efficiently.

The results of research by Aini et al. (2021) and Anjarwati and Apollo (2018) found that the quality of information systems has a positive and significant effect on the performance of users of information system applications. Utilization of information technology is the behavior/attitude of using information technology to complete tasks and improve managerial performance (Aini et al., 2021), so it is expected that information system application operators can utilize the siskeudes application effectively (Anjarwati and Apollo, 2018). In utilizing the siskeudes application, Aini et al (2021) explained that the use of siskeudes affects performance, where the application will form financial reports that are accurate, relevant and accountable, so that the performance of village officials as users of the application increases.

Several research results show that the quality of information systems significantly plays a role in increasing operator satisfaction with information system applications (Daryanto, 2022; Alfiani, 2020; Anjarwati and Apollo, 2018; Nirwanto and Andarwati, 2016). According to Anjarwati and Apollo (2018) that a good information system is an information system that is easy to use, the cost of implementation is smaller than the benefits obtained, the resulting data is more accurate, relevant, timely and accountable so that user operators feel satisfied in applying the system. that information.

The results of research by Aini et al. (2021) with Anjarwati and Apollo (2018) also found that user satisfaction has a role in improving the performance of application users, where the findings of Aini et al. (2021) with Anjarwati and Apollo (2018) explain that an information system that is easy to use and inexpensive and its use helps provide accurate, relevant, timely and accountable information will make application users feel happy and satisfied using the application so that the use of the application according to Aini et al. (2021) will produce financial reports that are accurate, relevant and accountable, so that the performance of application users increases

II. Literature Review and Hypothesis

Literature review and hypothesis development are explained as follows:

2.1. The Influence of Information System Quality on Operator Satisfaction

The quality of the system that provides many conveniences and benefits in carrying out work can provide satisfaction for its users, especially village operators. The many benefits provided by the information system can provide a feeling of satisfaction for village operators. Research conducted by (Rukmiyati&Budiarta (2020) and Buana &Wirawati (2018) shows that system quality affects satisfaction. So it is assumed that the following system affects performance. So it is assumed as follows.

H1 : Information system quality has a positive and significant effect on operator satisfaction

2.2. The Influence of Information System Quality on Operator Performance

Operator Users System quality plays an important role in improving performance because information system quality is a supporting factor in facilitating the work of operators who use information systems in carrying out work. the existence of an information system that is used can facilitate and provide smoothness in work. Research conducted by Amin, (2014), Krisdiantoro et al., (2019), Ningrum & Susilo (2017), and Suhud& Rohman (2015) shows that system quality affects performance. So it is assumed as follows.

H2 : System quality has a positive and significant effect on operator performance

2.3. The Effect of Satisfaction on Operator Performance

Satisfaction which is a behavior that has an impact on a person's interest in doing something so that it can have an impact or benefit on other things. Likewise with the satisfaction of village operators who are also individuals who can cause various behaviors. Research conducted by Puspitasari et al., (2019), Simaremare&Isyandi (2015) and Dewi et al., (2017) shows that satisfaction affects performance. So it is assumed as follows.

H3 : Satisfaction has a positive and significant effect on operator performance

2.4. The Role of Satisfaction as a Mediator for the Influence of Information System Quality on Operator Performance

The quality of the information system used must be able to provide many benefits and conveniences so that it can indirectly improve performance because a quality information system can provide a feeling of satisfaction for the information system operators who run it. The existence of a feeling of satisfaction for the user will be able to improve performance. Research conducted by Dewi et al., (2017), Rukmiyati&Budiarta (2020), and Saputra et al., (2015) shows that system quality has a positive effect on performance mediated by satisfaction. So it is assumed as follows.

H4 : User satisfaction positively and significantly mediates the effect of information system quality on operator performance

III. Research Methods

The population of this study is all village government officials who serve as village operators in North Buton Regency which are distributed in 78 villages, thus the total population of this study is 78 people where one person per village. Because the population in this study was relatively small and the researchers found it easy to reach, the entire population of 78 people was used as the respondent for this study. The data analysis method used in this study is the Structural Equaling Model (SEM) using Smart PLS version 3.0 software. Partial Least Square (PLS) is a variant-based structural equation analysis (SEM) that can simultaneously test the measurement model as well as test the structural model.

IV. Research Results and Discussion

4.1. Evaluation of the Measurement Model (outer model)

In this study there are five latent variables with 14 indicators. Evaluation of the latent variable measurement model is based on substantive content, namely by comparing the size of the relative weight and seeing the significance of the size of the weight (Chin in Solimun, 2008, 2010). Evaluation of the measurement model for each latent variable can be explained as follows:

a. Information System Quality Variables

System quality variable indicators consist of: ease of use, speed of access, system reliability, flexibility, security. The loading factor values for each system quality indicator can be seen in table 4.1. below:

Table 4.1. Evaluation of the System Quality Variable Model

Indikator	Outer Loadings	T-Statistic	P-value
User Convenience	0,785	17,821	0,000
Access Speed	0,865	25,858	0,000
System Reliability	0,860	29,598	0,000
Flexibility	0,870	27,062	0,000
Security	0,744	13,859	0,000

Based on Table 4.1. It appears that of the five indicators that reflect system quality variables, namely: ease of use, speed of access, system reliability, flexibility, security. These five indicators have outer loadings values greater than 0.5 and are statistically significant because the P-value is less than 0.05. Based on the outer loadings value, it is known that the most dominant indicator in reflecting the quality of the SISKEUDES system is the flexibility indicator, which can be explained that SISKEUDES is a quality system because of the flexibility of its use which can be used both online and offline.

b. Operator Satisfaction Variable

Indicators of operator satisfaction variables consist of: meet information needs, system is helpfully, overall, system information satisfied. The loading factor values for each operator satisfaction indicator can be presented in table 4.2. the following:

Table 4.2. Evaluation of Operator Satisfaction Variable Model

Indikator	Outer Loadings	T-Statistic	P-value
<i>meet information needs</i>	0,835	27,835	0,000
<i>system is helpfully</i>	0,815	15,687	0,000
<i>overall, system information satisfied</i>	0,856	25,464	0,000

Based on Table 4.2 it appears that of the three indicators that reflect operator satisfaction variables, namely: meet information needs, the system is helpfully, overall, system information satisfied. The three indicators have an outer loading value greater than 0.5 and are statistically significant because the p-value is less than 0.05. Based on the values of outer loadings, it is known that of the three indicators of operator satisfaction, the overall system information satisfied indicator is the indicator that has the greatest contribution in reflecting SISKEUDES operator satisfaction. This means that the results of data processing indicate that operator satisfaction is reflected in the overall operator satisfaction with SISKEUDES which is used in properly preparing financial reports.

c. Operator Performance Variables

Indicators of operator performance variables consist of: effectiveness, efficiency, creativity. The loading factor values for each operator performance indicator can be seen in table 4.3. the following :

Table 4.3 Evaluation of Operator Performance Variable Model

Indikator	Outer Loadings	T-Statistic	P-value
<i>effectiveness</i>	0,940	85,845	0,000
<i>efficiency</i>	0,867	25,668	0,000
<i>creativity</i>	0,882	35,398	0,000

Based on Table 4.3 it appears that of the three indicators that reflect operator performance variables, namely: effectiveness, efficiency, creativity. The three indicators have a greater outer loading value of 0.05 and are statistically significant because the p-value is smaller than 0.05. Based on the outer loadings value, it is known that the performance indicator of the operator, the effectiveness indicator, is the most dominant indicator in reflecting the performance of the SISKEUDES operator. This can be explained that the performance of the SISKEUDES operator, which is currently good, is mainly reflected in the work done by the operator being more effective.

4.2. Q-Square value

Testing of the Structural model was carried out by looking at the predictive relevance (R2) value of R-Square which is a goodness fit model test. The Q square value can be presented through the table below:

Table 4.4. R Square

Variabel	R-Square
Information System Quality	
Operator Satisfaction	0,628
Operator Performance	0,828
Q-Square (predictive relevance)	0,936

The role model of operator satisfaction in mediating the effect of system quality, service quality on operator performance gives a Q-square value of 0.936 which can be interpreted that operator performance variables can be explained by the direct influence of system quality, information quality and the mediating role of operator satisfaction of 93.6% while the remaining 6.4% is explained by other variables outside the model. While the model of the effect of system quality and information quality on operator performance gives an R-square value of 0.628 which can be interpreted that the construct variability of operator satisfaction can be explained by system quality and information quality by 62.8% while the remaining 37.2% is explained by other variables outside model. While the influence model of system quality, information quality and operator satisfaction on operator performance with an R-Square value of 0.828 or it can be interpreted that the construct variable operator performance can be explained by system quality, information quality and operator satisfaction of 82.8%, while the remainder is 17.2% is influenced by variables outside the model

4.3. Data analysis

In the previous explanation it was stated that in order to be able to answer the problems and hypotheses put forward in this study, the direct effect of exogenous variables on endogenous variables and the role of mediating variables, was carried out using path analysis through smart PLS software 3. Summary of analysis calculation results The paths in this study can be presented in the table below:

Table 4.5. Summary of Direct Influence Path Analysis Results

Research Variable	Koefisienjalur	P-Value	Keterangan
Information System Quality → Operator Satisfaction	0,219	0,256	Reject
Information System Quality → Operator Performance	0,318	0,008	Accepted
Operator Satisfaction → Operator Performance	0,373	0,002	Accepted

Based on the results of path analysis in table 4.5. the path equation is obtained as follows:

$$Y1 = 0.219 + 0.597$$

$$Y2 = 0.318 + 0.292 + 0.373$$

Based on the results of data processing in table 4.5 above, it can be seen in testing each hypothesis that has been proposed.

4.3.1. Testing the Direct Effect Hypothesis

1. Effect of System Quality on Operator Satisfaction

The first hypothesis put forward in this study is "system quality has a positive and significant effect on operator satisfaction". Table 4.5 shows the value of the estimated path coefficient between the effect of system quality on operator satisfaction of 0.219 and a positive value. The P-Value of 0.256 is greater than $\alpha = 0.05$. This value indicates that the quality of the system has a positive but not significant effect on operator satisfaction. Thus the first hypothesis proposed in this study was rejected. The relationship between system quality and operator satisfaction in this study is directly proportional where it can be said that the higher the system quality, the higher the operator satisfaction, but not significantly.

2. Effect of System Quality on Operator Performance

The third hypothesis proposed in this study "system quality has a positive and significant effect on operator performance". Table 4.5 shows the estimated path coefficient value between the effect of system quality on operator performance of 0.318 and a positive value. The P-Value of 0.008 is smaller than $\alpha = 0.05$. This value indicates that the quality of the system has a positive and significant effect on operator performance. Thus the third hypothesis is accepted, which means that the quality of the system is directly proportional to the satisfaction of SISKEUDES operators in North Buton Regency where it can be said that the better the quality of the SISKEUDES system will further increase the satisfaction of SISKEUDES operators.

3. Effect of Operator Satisfaction on Operator Performance

The fifth hypothesis proposed in this study "operator satisfaction has a positive and significant effect on operator performance". Table 4.5 shows the estimated path coefficient value between the effect of operator satisfaction on operator performance of 0.373 and a positive value. The P-Value of 0.002 is smaller than $\alpha = 0.05$. This value indicates that operator satisfaction has a positive and significant effect on operator performance. Thus the fifth hypothesis is accepted, which means that operator satisfaction is directly proportional to the performance of SISKEUDES operators in North Buton Regency where it can be said that the better the satisfaction of SISKEUDES operators will further improve the performance of SISKEUDES operators.

4.3.2. Indirect Influence Hypothesis Testing

This study, in addition to analyzing the direct effect of exogenous variables on endogenous variables, also analyzes the indirect effect between the mediating role of operator satisfaction variables in the effect between system quality and information quality on operator satisfaction. The results of the mediation role path analysis can be presented in the following table:

Table 4.6 Results of Indirect Influence Analysis (Mediation)

Exogenous Variables	Intervening Variabels	Endogenous Variables	Koefisien Jalur	P-value	Description
Kualitas system	Kepuasanoperator	Kinerja operator	0,082	0,328	Rejected

Based on table 4.6 above, testing the indirect effect hypothesis is explained as follows:

4. The Role of Operator Satisfaction Mediates the Influence of System Quality on Operator Performance

Table 4.6 shows that the indirect effect of system quality on operator performance through operator satisfaction has a path coefficient value of 0.082 and a p-value of 0.328 which is greater than 0.05. Thus the 6th hypothesis is rejected, which means that increasing the effect of system quality has an impact on improving operator performance, but increasing operator satisfaction is not able to play a significant role in mediating the effect of system quality on operator performance.

4.4. Discussion

In discussing the results of this study, the results of testing the direct and indirect effects of system quality and information quality on the satisfaction and performance of SISKEUDES operators are discussed, which are described as follows:

4.4.1. Effect of System Quality on Operator Satisfaction

The quality of system applications is the relationship between features in the system including the performance of the system including access speed, response time, and document delivery speed (DeLone and McLean, 2003). The quality of the resulting system contributes to the use of the information system, so that the more useful and easier it is to operate the information system, the more desirable it will be for use by users (Chopra et al., 2019). The results of this study found that the quality of the system was not able to increase operator satisfaction, where this study found that most SISKEUDES operators in North Buton Regency according to the respondents' perceptions agreed that the quality of the system owned by SISKEUDES in helping the work of SISKEUDES operators was reflected through SISKEUDES easy to use and easy to understand, data access and data processing is faster, SISKEUDES is reliable and provides consistent information, the SISKEUDES application can adapt to user account needs and its use is very flexible, and data is stored safely and cannot be accessed unless the user has an account and password, but this unable to directly make the SISKEUDES operator as a user satisfied with using SISKEUDES in North Buton Regency.

The results of this study indicate that the quality of the system is not able to directly increase operator satisfaction. Increasing the quality of the system often makes it difficult for operators and hinders their work because they have to study, recognize and get used to changes from improving the quality of the system with the latest version. Based on the results of interviews with several village operators, it was revealed that some operators had difficulty changing their habits from the old system to the new version of the system because there were several additional application features that had to be studied and accustomed to using. There is an increase in the quality of the system to a new version almost every year, where on the one hand this change has a good impact in solving increasingly complex village operator problems, on the other hand this change removes a part that is considered vital by village operators and to adjust it takes a long time to learn and adapt to these changes. These findings support the research findings of Lidya and Winanda (2019) which found that good system quality cannot be used to increase operator satisfaction. The findings of Lidya and Winanda (2019) are in line with the findings of this study which also found that system quality, although perceived very well by the respondents and the respondents were also very satisfied with SISKEUDES, but the increased SISKEUDES operator satisfaction was not due to the quality of the system.

4.4.2. Effect of System Quality on Operator Performance

The quality of system applications is the relationship between features in the system including the performance of the system including access speed, response time, and document delivery speed (DeLone and McLean, 2003). Today's applications play a very important role in everyday life (Xiao et al., 2020). The quality of information system applications must meet reliability so that they can improve the performance of their users (Delone & Mclean, 2003:12).

The results of this study indicate that system quality has a positive and significant effect on the performance of SISKEUDES operators. This finding explains that the quality of the SISKEUDES system, which according to respondents' perceptions is good, such as SISKEUDES is easy to use, smooth to access, the system is reliable, very flexible in use and able to store data safely, significantly has an impact on increasing operator performance, which is reflected in the SISKEUDES operator as a SISKEUDES user. work to be more effective, more efficient and creative in completing their work.

The results of this study found that system quality is an important factor that has a role in improving the performance of SISKEUDES operators. The results of this study support the research findings of Aini et al (2021) which show that system quality has a strong influence in improving the performance of its users, Aini et al (2021) explains that an information system that has good quality will support the completion of the user's tasks so that the work become more effective, efficient and timely.

4.4.3. Effect of Operator Satisfaction on Operator Performance

Operator satisfaction as a user is the response and feedback shown by the user after using the information system (DeLone and McLean, 2003). Operator satisfaction refers to the extent to which operators consider the system useful and there is a desire to use it again (Xinli, 2015). Lee et al. (2017) claim that operator satisfaction is an overall evaluation of user experience in using information systems and the effects of information systems. Operator satisfaction is related to the usability of users and the user's thoughts on information systems which are influenced by individual characteristics. Operator satisfaction will affect a person's intention to use or not use the information system (DeLone and McLean, 2003). The results of this study indicate that operator satisfaction in using SISKEUDES in carrying out their work is because SISKEUDES is an information system that suits the needs of SISKEUDES operators, SISKEUDES is very helpful in the work of SISKEUDES operators and SISKEUDES as a whole is a satisfying information system that can significantly increase operator creativity. SISKEUDES, increasing the effectiveness of reporting and efficiency of village financial reporting in North Buton Regency.

The results of this study indicate that operator satisfaction can significantly improve the performance of SISKEUDES operators, which means that the more in line with the needs of SISKEUDES with reporting needs, SISKEUDES is very helpful in reporting and SISKEUDES as a whole satisfies significantly can increase the creativity of operators as users of SISKEUDES, able to increase the effectiveness of reporting and able to improve reporting efficiency. The results of this study support the research findings of Anjarwati and Apollo (2018) which found that the satisfaction of accounting information system operators that suit their needs and really help their work has increased user performance in compiling more effective and efficient financial reports. This was explained by Anjarwati and Apollo (2018) that the performance of accounting information system users can complete reporting more efficiently and effectively because the accounting information system used is in accordance with their needs so as to minimize reporting errors and complete them on time. The results of the research by Anjarwati and Apollo (2018) are in line with the findings of this study where this study found that SISKEUDES operators feel that SISKEUDES is an information system that really helps their work and that the features are easy to use and understand in operation so that SISKEUDES operators feel satisfied using

SISKEUDES in their work. do their job because they can work on reporting more creatively, effectively and most importantly according to respondents they work more efficiently.

4.4.4. The Role of Operator Satisfaction Mediates the Influence of System Quality on Operator Performance

Operator satisfaction as an application user is a person's feelings of pleasure or disappointment resulting from comparing perceived product performance with expectations. If product performance does not meet expectations, the user is dissatisfied. If product performance meets expectations, the user is satisfied. If product performance exceeds expectations, users will be very satisfied or happy (Kotler & Armstrong, 2012). Based on this opinion, satisfaction can be interpreted as an evaluation process carried out by users, in which user operators act rationally by comparing actual performance with expectations. The results of this study found that operator satisfaction had a positive but not significant effect in mediating the effect of system quality on the performance of SISKEUDES operators in North Buton Regency. The findings of this study reveal that operators who are satisfied with the SISKEUDES application are not able to improve user performance even though according to Kotler & Armstrong (2012) when what is felt is better than what the user expects, he will be very satisfied with the product and this happens to SISKEUDES operators. in North Buton Regency as users of SISKEUDES, but operator satisfaction is not able to mediate the effect of system quality on user performance. This finding does not support the opinion of Xinli (2015) which states that operator satisfaction refers to the extent to which users perceive the system as useful for improving user performance and the desire to use it again. This difference occurs according to Lee et al (2017) because operator satisfaction is related to user usability and user thinking about information systems which is influenced by individual characteristics. The results of this study indicate that operator interaction with system quality has increased operator performance, but operator satisfaction is not a mediation to increase the effect of system quality in improving operator performance, because it is proven in this study that operator satisfaction is not able to mediate the effect of system quality on operator performance, this is because the quality of the system is very good according to the perception of respondents it is not necessary to make users satisfied to improve their performance because of ease of use (ease of use), system reliability (reliability), access speed (response time), system flexibility (flexibility) and security (security). has directly increased operator performance in village financial reporting. The research findings of Aini et al (2021) are not supported by the findings of this study which found that operator satisfaction was unable to mediate the effect of system quality on the performance of SISKEUDES operators as SISKEUDES users.

The findings of this study prove that good system quality will be directly connected with improving the performance of SISKEUDES operators, this is because village financial reporting work is often problematic due to reporting format errors, there are reporting items that do not have reporting posts and the length of time for reporting because they have to input data manually every time reporting, with SISKEUDES which is intended to provide easy reporting because the format has been provided by the system, data can be inputted at any time so that at the time of reporting the data just needs to be entered because it is already stored in the system, then avoid item input errors because all reporting items have been prepared in accordance with existing rules so that operators and village financial managers just have to adjust to the features provided by SISKEUDES. This certainly does not need to make SISKEUDES operators as users of SISKEUDES to be satisfied in advance so that performance increases because what has been provided by SISKEUDES directly has an impact on increasing the work creativity of SISKEUDES operators, village operators can work more effectively and most importantly SISKEUDES operators can work efficiently without having to repeatedly input data so that work can be completed on time.

V. Limitation and Future Research

This research has limitations, namely this research only examines application users from the point of view of SISKEUDES operators even though SISKEUDES users are not only operators but many are mainly related to village financial management, especially those in the government area of North Buton Regency. Therefore, to reveal further how the role of satisfaction as a mediation, the researcher recommends for future research to include all SISKEUDES user stakeholders as a unit of research analysis.

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