

Analysis Of Agency Level Financial Application Systems In The Secretariat General Work Unit Ministry Of Internal Affairs

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Keywords

Agency Level, Financial Application System, Ministry, Internal Affairs, SAKTI, Net Benefit.

ABSTRACT

This Study aim for analyze influence success system application finance level agency (SAKTI) towards net benefits through satisfaction user through mediating variables . The purpose of study This is For measure how much success implementation of Financial Institutions System Application (SAKTI) is medium in trial stage beginning and for investigate influencing factors success use of success models information DeLone and McLean systems. Data from studies causal-explanatory This is collected from distributed questionnaires to 46 users working at Secretariat Elected General of the Ministry of Home Affairs through purposive sampling method . The result of analysis using Partial Least Square (PLS), method alternative Structural Equation Modeling (SEM), shows that quality system , quality information and quality SAKTI services are influential positive to satisfaction user . The results also show that satisfaction user influential positive to benefit SILENTLY clean .

INTRODUCTION

Development technology information influential important to change life humans in the era of globalization this . This thing showed with it's easy accept or upload information , so information spread with fast (Nasution & Nasution, 2022) . Technology Information has enter into the life everyday and widespread to various activity so that all over activity can held with fast , precise and accurate, and improve performance as well as productivity (Santoso et al., 2018) .

Current Indonesian government This currently activate policy new through utilization technology information and communication in the environment government central and regional (Sihotang, 2020) . Governance good government is one the form of reform carried out Indonesian government towards development system information with realize policy through system *Electronic Government (E-Government)* (Sihotang, 2020) . Eggers & Bellman (2015) describe *e-government* as use targeted technology For increase access and delivery information and services administration For interest citizens and workers.

Managemen t state finances in Indonesia through application e-government in form Integrated Financial Management Information System (IFMIS) (Amriani & Iskandar, 2019; Rukmiyati & Budiarta, 2016). Use manual system or system separately in management budget and accounting processes give rise to various problem so that implementation of IFMIS aims For overcome problems arising from use the system (Iskandar et al., 2015; Romney & Steinbart, 2009). IFMIS is system recorded information transaction finances and take conclusion from financial data. This system consists from a number of subsystem important in cycle management finance government, start from planning budget,

implementation budget, audit, evaluation results and performance finance (Fuady & Iskandar, 2017; Zulma & Azis, 2019).

Implementation of IFMIS in scope Satker experience improvement with use integrated applications with business processes management state finances (Mukhtaromin, 2018) . Ministry of Finance (DG Treasury) continues develop technology information For increase quality and convenience management finance public . System Application Institution Level Finance (SAKTI) developed by the Ministry of Finance is solution integrated For manage state finances at the work unit level (Korah et al., 2022) . SAKTI is combining applications application Satker become One application , so user No need use Lots application For manage state finances (Korah et al., 2022) . Simplification system application This aim For reduce duplication work and repetition data entry (Maghfiroh & Nuryana, 2022).

Integrated applications in SAKTI includes RKAKL DIPA application as module budget , SAS applications as module commitment and payment , SILABI application as module treasurer , SIMAK BMN application as module asset fixed , app supply as module supplies , and SAIBA applications as module receivables and reporting (Korah et al., 2022) . SAKTI is combined from a number of applications used by those who have function finances in work units , such as power user budget , maker commitment and officials SPM signatory , and treasurer in accordance roles and responsibilities answer each, for accessing SAKTI Will be submitted to those who run it function treasury (AS Marpaung, 2015) .

Kurniawan et al., (2020) adopting the above DeLone and McLean (2003) is success model Analysis Success Implementation Application *Online Single Submission* to District DPMPTSP Buleleng . The results of the research show that *system quality, information quality* , and *service quality* influential positive to level satisfaction user amounting to 64.55%.

This study done based on study Hadi (2022) did it study about influencing factors success introduction SAKTI application from corner look users in 9 (Nine) ministries. Research results show that quality system and quality information influential positive significant to satisfaction users and satisfaction user influential positive significant to benefit clean (Aisyah, 2020). Study Marpaung, G (2022) do research on Success System Information on Bontang City Covid-19 Data . Research results This find that *System Quality, Information Quality, Service Quality, Usage* , and *User Satisfaction* influential positive to *Net Benefits* . Research results by Marpaung, (2022) , Hadi (2022) , Hidayatullah et al., (2020) , Sari et al., (2020) , stated that variable quality information influential positive to Satisfaction user. Temporary instead, research Amriani & Iskandar, (2019) , Kader & Ali, (2012) stated that variable quality information influential negative to satisfaction user. Research objectives This For research about quality information , system quality, quality service, quality information, quality service, satisfaction users and benefits clean MAGIC?

The Theory of Planned Behavior (TPB) was developed by Icek Ajzen in 1988 development from the Theory of Reasoned Action (TRA). *The Theory of Reasoned Action* (TRA) explains that behavior done Because individual own intention or desire For do it in theory This Not yet apply variable Control Behavior Perception (*perceived behavioral control*). TPB knows possibility that No all behavior done in a way full under control individual nor group, So Control Behavior Perception added For overcome behaviors sort of this. If all behavior can controlled in a way full of individuals nor group, then TPB returns become TRA (Ajzen, 2012). *The Theory of Planned Behavior* (TPB) explains that behavior individual appear because exists intention for behavior and intentions behave determined by three factors, namely: Behavioral Beliefs is confidence individual will results from something behavior and evaluation on results these, *Normative Beliefs* , namely confidence about hope other people's norms and motivation For fulfil hope the, *Control Beliefs* is confidence about existence supportive things or hinder behavior that will displayed and perceived about how much strong things that support and hinder their behavior (perceived power) (Wati & Surjanti, 2018).

DeLone and McLean Model Information system measure level success from A system information in a model that analyzes factors related his success. DeLone and McLean (1992) created a

success model system information and advise that the researchers must in a way systematic combine sizes individual from category success system information for create A instrument gauge comprehensive success (Hermanto et al., 2019; Zakiah et al., 2022). Based on research about communication carried out by Shannon & Weaver (1949), as well as studies empirical work carried out by Management Information Systems (MIS) in 1981-1987, a model of success system comprehensive and multidimensional information developed that is quality system, quality information, quality service, usage, *user satisfaction*, net benefits.

METHODS

This source of research data can use quantitative data stated in numbers. Quantitative data the obtained with conduct a survey of SAKTI users in the preparation process report finance government . This thing done with the intention to obtain accurate results . Data sources used in study This is primary data sources distributed to employees unit work at the Secretariat General of the Ministry of Home Affairs who uses system application finance level agency (SAKTI). Data collection methods used in study This is with method *self-administrative survey* with tool help distributed questionnaires to SAKTI users at the Secretariat General of the Ministry of Home Affairs regarding related things with the problem under study . Type of questionnaire in study This that is questionnaire closed , where respondents only give answer in accordance with what 's been provided by the researcher . Additionally , in spread a questionnaire is also included instruction clear filling For makes it easier respondents in do charging . Charging questionnaire in study This use *scale likert* using five numbers evaluation namely : absolutely not agree , no agree , undecided, agree , strongly agree .

RESULTS

Questionnaire study This made with use tool help *Google Form* and distributed in a way *online* . Data collection was carried out for two weeks , starting from December 19 , 2022 until by December 30 2022 and there are 46 questionnaire data entered to in *Google Forms Spreadsheets* . All questionnaire data has verified and eligible For tested in a way statistics .

Statistical data participating respondents in study This in full can seen in Table 1 as following:

Table 1. Statistics Response Respondent To Construct Quality System

Items	N	Min	Max	Mean
KS1	46	3	5	4.4565
KS2	46	3	5	4.4130
KS3	46	3	5	4.4565
KS4	46	3	5	4.3261
KS5	46	3	5	4.5217
KS6	46	3	5	4.4348
KS7	46	3	5	4.4565
Grand Mean				4.4378

Source : Primary data processed in 2023

In table 1 it can be seen that grand mean show the number 4.4378 so can concluded that respondents in a way general give response agree to submitted statement in connection with quality SAKTI system . Items that have highest average value is KS5 related with indicator Response Time . That thing show that, according to perception users, the SAKTI application is capable updated (updated) adapt development and change need in implementation task management state finances. Apart from that, respondents also assessed that SAKTI application has good *response* time to user, application capable makes it easier and faster in use of SAKTI.

Description Response Respondent To Construct Quality Information

Table 2. Statistics Response Respondent To Construct Quality Information

Items	N	Min	Max	Mean
KI1	46	3	5	4.4783
KI2	46	3	5	4.3913
KI3	46	3	5	4.4348
KI4	46	3	5	4.3696
KI5	46	2	5	4.4783
KI6	46	3	5	4.3043
Grand Mean				4.4094

Source : Primary data processed in 2023

In table 2 it can be seen that *grand mean* show the number 4.4049 so can concluded that respondents in a way general give response agree to submitted statement in connection with quality SAKTI information . The statement item that has the highest average is the associated KI1 with indicator *accuracy* , then followed with related KI5 items with indicator *currency* . That thing show that according to perception users , the SAKTI application is capable produce information form report or up *-to-date* documents as results latest data processing . Update the information produced SAKTI application is something superiority compared to with application predecessor . SAKTI has integrate a number of applications that have different functions and databases so that moment This is the data updating process for compile something report can done in a way simultaneously without need *to* import data from another system . Additionally , based on average value on KI1 items according to perception SAKTI users are capable obtain information report or correct and accurate documents .

Description Response Respondent To Construct Quality Service

Table 3. Statistics Response Respondent To Construct Quality Service

Items	N	Min	Max	Mean
KL1	46	1	5	4.3696
KL2	46	3	5	4.4565
KL3	46	3	5	4.4565
KL4	46	3	5	4.4565
KL5	46	2	5	4.3696
KL6	46	3	5	4.3913
KL7	46	3	5	4.5870
KL8	46	3	5	4,5000
KL9	46	3	5	4.4130
Grand Mean				4.4388

Source : Primary data processed in 2023

In table 3 it can be seen that *grand mean* show number 4.4388 so can concluded that respondents in a way general give response agree to submitted statement in connection with quality SAKTI services . Statement items that have highest average value is a related KL7 item with indicator *assurance* . His height given value respondents against item KL7 shows that , according to perception users , SITP Directorate and HAI- DJPb willing help and provide service help with Good when SAKTI users discover problem .

Description Response Respondent To Construct Satisfaction User

Table 4. Statistics Response Respondent To Construct Satisfaction User

Items	N	Min	Max	Mean
KP1	46	3	5	4.4783
KP2	46	3	5	4.4783
KP3	46	2	5	4.4565
KP4	46	1	5	4.3696
Grand Mean				4.4456

Source : Primary data processed in 2023

In table 4 it can be seen that *grand mean* show the number 4.4456 so can concluded that respondents in a way general give response agree to submitted statement in connection with

satisfaction SAKTI users. The statement item that has the highest average is the related KP1 item indicator with *system fit for need*, then followed with related KP2 items with indicator system effectiveness. Their height given value respondents against item KP1 shows a that, according to perception user, capabilities SAKTI application is capable adapt need user in management state finances. Additionally, based on average value on KP2 items according to perception users, the effectiveness of SAKTI in operate its function one way with objective from system that.

Description Response Respondent To Net Benefit Construct

Table 5. Statistics Response Respondent To Net Benefit Construct

Items	N	Min	Max	Mean
MB1	46	3	5	4.4783
MB2	46	3	5	4.4783
MB3	46	3	5	4.4565
MB4	46	2	5	4.3696
MB5	46	3	5	4.4565
Grand Mean				4.4478

Source : Primary data processed in 2023

In table 5 it can be seen that *grand mean* show the number 4.4478 so can concluded that respondents in a way general give response agree to submitted statement in connection with benefit SILENTLY clean. Statement items that have highest average value are the representative items MB1 and MB2 indicator *usefulness*. His height given value respondents against item MB1 shows that, according to perception users, the SAKTI application makes it easy solution work its users with So, SAKTI is also capable speed up work in manage state finances.

This study use indicator construct reflective. Measurement model or *Outer Model* This build connection between bunch indicator with variable latent and refers to *the Outer Model* (Ghozali & Latan, 2015). Following *rule of thumb* evaluation *outer model*:

Table 6. Criteria PLS Assessment- Measurement Model Evaluation Reflective

Criteria	Parameter	Rule of Thumb
Convergent Validity	Loading Factor	0.60 – 0.70
	Average Variance Extraced	>0.50
	Composite Reliability	0.60 – 0.70
Discriminant Validity	Cronbach's Alpha	>0.60 - 0.70

Source : Ghozali & Latan (2015)

Following results testing *outer model* uses device lunask Smart pls 3.29 :

Table 7. Results of Loading Factor Values

Indicators	Loading Factor Value	Standard	Conclusion
X1A	0.709	0.60 - 0.70	Valid
X1B	0.716	0.60 - 0.70	Valid
X1C	0.731	0.60 - 0.70	Valid
X1D	0.607	0.60 - 0.70	Valid
X1E	0.531	0.60 - 0.70	Invalid

X1F	0.664	0.60 - 0.70	Valid
X1G	0.491	0.60 - 0.70	Invalid
X2A	0.559	0.60 - 0.70	Invalid
X2B	0.652	0.60 - 0.70	Valid
X2C	0.748	0.60 - 0.70	Valid
X2D	0.678	0.60 - 0.70	Valid
X2E	0.662	0.60 - 0.70	Valid
X2F	0.556	0.60 - 0.70	Invalid
X3A	0.304	0.60 - 0.70	Invalid
X3B	0.728	0.60 - 0.70	Valid
X3C	0.804	0.60 - 0.70	Valid
X3D	0.782	0.60 - 0.70	Valid
X3E	0.701	0.60 - 0.70	Valid
X3F	0.542	0.60 - 0.70	Invalid
X3G	0.719	0.60 - 0.70	Valid
X3H	0.709	0.60 - 0.70	Valid
X3I	0.765	0.60 - 0.70	Valid
Yes	0.674	0.60 - 0.70	Valid
Yb	0.694	0.60 - 0.70	Valid
Yc	0.637	0.60 - 0.70	Valid
Yd	0.801	0.60 - 0.70	Valid
Ye	0.610	0.60 - 0.70	Valid
ZA	0.737	0.60 - 0.70	Valid
ZB	0.751	0.60 - 0.70	Valid
ZC	0.733	0.60 - 0.70	Valid
Z.D	0.652	0.60 - 0.70	Valid

Source : processed data smartpls (2023)

Table 8. Results of Cronbach alpha, Composite reliability, and AVE

Cronbach's Alpha	rhoA	Composite Reliability	Average Variance Extracted (AVE)
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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 : processed data smartpls (2023)

Based on testing *outer model*, value *loading factor* still there are values below 0.60. As well as based on testing AVE value still some are below 0.5 then done selection indicator study namely X1E, X1G, X2 A, X 2F, X3A, and X3F as well done testing stage second For *outer model*. Test value stage second seen in the table following :

Table 9. Results of Loading Factor Values

Indicators	Loading Factor Value	Standard	Conclusion
X1A	0.746	0.60 - 0.70	Valid
X1B	0.730	0.60 - 0.70	Valid
X1C	0.741	0.60 - 0.70	Valid
X1D	0.598	0.60 - 0.70	Invalid
X1F	0.698	0.60 - 0.70	Valid
X2B	0.695	0.60 - 0.70	Valid
X2C	0.737	0.60 - 0.70	Valid
X2D	0.703	0.60 - 0.70	Valid
X2E	0.718	0.60 - 0.70	Valid
X3B	0.743	0.60 - 0.70	Valid
X3C	0.800	0.60 - 0.70	Valid
X3D	0.769	0.60 - 0.70	Valid
X3E	0.717	0.60 - 0.70	Valid
X3G	0.746	0.60 - 0.70	Valid
X3H	0.743	0.60 - 0.70	Valid
X3I	0.769	0.60 - 0.70	Valid
Yes	0.689	0.60 - 0.70	Valid
Yb	0.673	0.60 - 0.70	Valid
Yc	0.645	0.60 - 0.70	Valid
Yd	0.804	0.60 - 0.70	Valid
Ye	0.598	0.60 - 0.70	Invalid

ZA	0.737	0.60 - 0.70	Valid
ZB	0.760	0.60 - 0.70	Valid
ZC	0.728	0.60 - 0.70	Valid
Z.D	0.644	0.60 - 0.70	Valid

Source : processed data smartpls (2023)

Table 10. Results of Cronbach alpha, Composite reliability, and AVE

	Cronbach's Alpha	rhoA	Composite Reliability	Average Variance Extracted (AVE)
X1	0.744	0.749	0.831	0.497
X2	0.683	0.685	0.806	0.509
X3	0.876	0.880	0.903	0.571
Y	0.716	0.727	0.814	0.470
Z	0.695	0.708	0.810	0.516

Source : processed data smartpls (2023)

Based on testing *outer model* , value *loading factor* still there are values below 0.60 . As well as based on testing AVE value still some are below 0.5 then done selection indicator study namely X1D and Ye as well as done testing stage third for *outer model*. Test value stage second seen in the table following:

Table 11. Results of Loading Factor Values

Indicators	Loading Factor Value	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
Yes	0.722	0.60 - 0.70	Valid
Yb	0.647	0.60 - 0.70	Valid
Yc	0.694	0.60 - 0.70	Valid
Yd	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
Z.D	0.646	0.60 - 0.70	Valid

Source : processed data smartpls (2023)

Table 12. Results of Cronbach alpha, Composite reliability, and AVE

	Cronbach's Alpha	rhoA	Composite Reliability	Average Variance Extracted (AVE)
X1	0.743	0.746	0.838	0.564
X2	0.683	0.682	0.807	0.511
X3	0.876	0.882	0.903	0.571
Y	0.703	0.726	0.816	0.528
Z	0.695	0.708	0.810	0.516

Source : processed data smartpls (2023)

Based on testing *outer model*, value *loading factor* indicator already above 0.60. As well as based on testing the AVE value is above 0.5. The Cronbach Alpha value is above 0.6 and the Composite Reliability value is above 0.6. So based on model testing meets criteria. Furthermore done testing *Inner Model*.

Table 13. Inner Model Test Results (R^2)

Variable	Adjusted R Square
Y	0.973
Z	0.906

Source : Data processed (2023)

Table above show Adjusted *R-square* value for Variable Y is 0.973, here means that variation for variable in the form of Y which can be explained by variables X1, X 2, X 3 and Z of 97.3%. Whereas the remaining 2.7% is explained by other variables that are not found in research this. Variable intermediate (Z) value Adjusted *R-square* of 0.906, this means that variation For variable in the form of Z which can be explained by variables X1, X 2, X 3 of 90.6%. Whereas the remaining 9.4% is explained by other variables that are not found in research this.

Stage furthermore is test influence of each variable independent to variable dependent. The t test was used For prove influence between variable independent to variable dependent in something study results testing hypothesis in study This can presented in tables and figures following :

Table 14. Hypothesis Test Results Direct

Track	Coefficient	t value	P Values	Results	Conclusion
X1 -> Z	0.308	3,816	0,000	Positive significant	Accepted
X2 -> Z	0.426	3,515	0,000	Positive significant	Accepted
X3 -> Z	0.302	2,517	0.006	Positive significant	Accepted
Z -> Y	0.427	2,738	0.003	Positive significant	Accepted

Source : Data processed (2023)

Table 15. Hypothesis Test Results Intermediary

	Coefficient	t value	P Values	Results	Conclusion
X1 -> Z -> Y	0.132	2,351	0.010	X1 is influential against Y Through Z	Accepted
X2 -> Z -> Y	0.182	2,195	0.014	X2 is influential against Y Through Z	Accepted
X3 -> Z -> Y	0.129	1,688	0.046	The X3 is influential against Y Through Z	Accepted

Source : Processed data (2022)

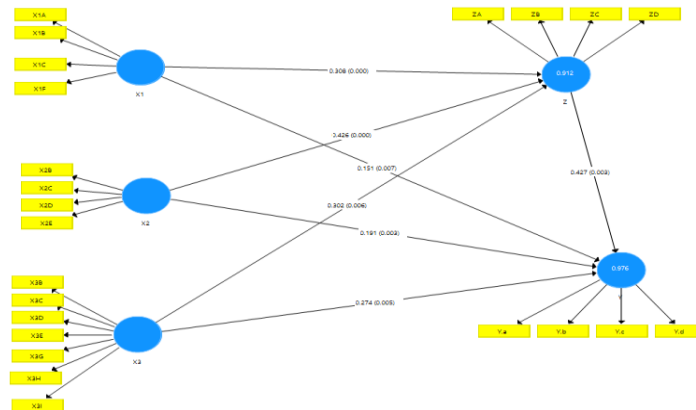


Figure 1. Hypothesis Test Results Direct and Mediation

Source : SmartPLS 3.29 Output (2023)

Influence Quality Information to Satisfaction User

Based on hypothesis test results First use SmartPLS version 3.29 on table is known Quality Information (X₁) P value is 0.000 < 0.05 and t value is 3.816 > 1.96; as well as mark coefficient of 0.308. Therefore that, H₁ accepted, so can concluded that Quality Information influential positive and significant to satisfaction user.

Hypothesis first to say Quality Information influential positive and significant to Satisfaction User accepted . This thing means the more tall Quality Information so user the more feel satisfaction .

Influence Quality System to Satisfaction User

Based on hypothesis test results second use SmartPLS version 3.29 on table on is known Quality System (X₂) P value is 0.000 < 0.05 and t value is 3.515 > 1.96; as well as mark coefficient of 0.426. Therefore that, H₂ accepted , so can concluded that Quality System influential positive and significant to Satisfaction User.

Influence Quality Service to Satisfaction User

Based on hypothesis test results third use SmartPLS version 3.29 on table on is known Quality Service (X₃) P value is 0.006 < 0.05 and t value is 2.517 > 1.96; as well as mark coefficient of 0.302.

Therefore that, H_3 accepted, so can concluded that Quality Service influential positive and significant to Satisfaction User.

Influence Quality Information to Net Benefits through Satisfaction User

Based on hypothesis test results fourth use SmartPLS version 3.29 on table on is known $X1 \rightarrow Z \rightarrow Y$ P value is $0.010 < 0.05$ and mark coefficient of 0.132. Therefore that, H_4 accepted, so can concluded that Quality Information influential positive to benefit clean through Satisfaction User.

Influence Quality System to Net Benefits through Satisfaction User

Based on hypothesis test results fifth use SmartPLS version 3.29 on table on is known $X2 \rightarrow Z \rightarrow Y$ P value is $0.014 < 0.05$; as well as mark coefficient of 0.182. Therefore that, H_5 accepted, so can concluded that Quality System influential positive to benefit clean through Satisfaction User.

Influence Quality Service to Net Benefits through Satisfaction User

Based on hypothesis test results sixth use SmartPLS version 3.29 on table on is known $X3 \rightarrow Z \rightarrow Y$ P value is $0.046 < 0.05$ as well mark coefficient of 0.129. Therefore that, H_6 accepted, so can concluded that Quality Service influential positive to benefit clean through Satisfaction User.

Influence Satisfaction User to Net Benefits

Based on hypothesis test results sixth use SmartPLS version 3.29 on table on is known $Z \rightarrow Y$ P value is $0.003 < 0.05$ as well mark coefficient of 0.427. Therefore that, H_6 accepted, so can concluded that Satisfaction User influential positive to benefit clean.

CONCLUSION

In context system information and satisfaction users, quality information, quality system, and quality service play role crucial. Quality information in a website, with factors like complete information, easy access, good design, service adequate customers, as well security transaction, yes in a way positive influence satisfaction user. Similar thing applies For quality system information, where the system is good contribute to satisfaction user. Apart from that, quality good service also be factor important in reach satisfaction user with fulfil hope customer to services provided. Satisfaction user, as results end from interaction with system information, in turn influence benefit net received by the user. The more tall satisfaction users, increasingly big benefits obtained from application or system information that. With So, it's important for organizations and developers system information for ensure that quality information, quality system, and quality service they fulfil standard high so you can give benefit optimal cleanliness to user.

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