Analysis of End User Satisfaction on Management Information System Quality and Local Government Financial Information System Quality in East Java Province

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ABSTRACT

This study empirically examines the relationship between the quality of management information systems and the quality of local government financial information systems on end users' satisfaction in East Java Province. The research design is quantitative descriptive, and statistical data processing was assisted by SPSS. Data collection involved distributing questionnaires to 40 respondents in five districts and cities in East Java Province, including Surabaya City, Banyuwangi Regency, Gresik Regency, Madiun City, and Lamongan Regency. The research analysis unit consists of Regional Government Organizations (OPD) in five regional governments in East Java that have the best implementation of the Electronic-Based Government System in 2022. The research hypothesis was tested using t-tests and F-tests. The results of the study indicate that both the quality of management information systems and the quality of local government financial information systems have a significant effect on end users' satisfaction in the East Java Province area, both partially and simultaneously.

INTRODUCTION

Since its implementation in 2014 through Law Number 23 of 2014, the decentralization policy has granted more authority to local governments. Initially limited, the authority of local governments has expanded to cover 32 government affairs, including six compulsory basic services, 18 secondary services, and six elective affairs [1]. With increased authority, it is anticipated that local governments will be more optimistic about their performance in delivering services to enhance community welfare [2].

According to Law Number 23 of 2014, local governments are required to adhere to the principles of transparency and accountability in their operations. The purpose of this requirement is to ensure that the government's services to the community are easily accessible and widely available, thus allowing for greater accountability in the performance of local government. However, not all local governments have been able to effectively provide information on local government governance to the community. Some local governments still

conceal information or make it difficult for the community to access information related to the services they provide. This is primarily due to the failure or inadequacy of the information system in place, as well as delays in service delivery [4]. This occurrence should be avoided, as the purpose of utilizing information technology is to enhance the efficiency of local governments and facilitate public access to the services they offer.

Properly designed information systems for local government services can help reduce the cost of storing and distributing information. This, in turn, enhances the effectiveness of delivering information to the community. Furthermore, users of information systems also experience the advantages of convenience and ease while operating the provided system [5]. The local government's information system allows for easy access and utilization of various features, enabling the public to conveniently receive and utilize a wealth of information on their smartphones and other devices.

The operation of information systems in local governments often faces a number of obstacles. These obstacles include the need to input large amounts of data or information into the system, which can lead to data errors, data repetition or duplication, data distortion, and data format errors [6]. For instance, when data is input into the system without using precise timestamps, important information may not be effectively conveyed to the target community. The community often faces a problem understanding the information provided [7]. To improve satisfaction among information system users [8], the information system manager should address the various issues that arise. An information system can provide user satisfaction by meeting their needs [9]. User satisfaction with an information system is achieved when users feel satisfied with its ease, practicality, and effectiveness [10]. Satisfaction indicators for the information system can be determined by the growing number of users who prefer it. Additionally, users will feel satisfied if the performance of the information system meets or exceeds their expectations.

To ensure that the local government information system, which includes both management information systems and financial information systems, meets the expectations of all parties involved, it is essential to design it with a focus on quality. The quality of a financial information system depends on how well all its components are integrated and harmonized. These components include hardware, software, brainware, procedures, databases, computer networks, and data communication [11]. The quality of financial information systems is a reflection of the information processing systems that generate information for various users. This indicator serves as a proxy for measuring the quality of information [12]. In turn, the quality of the system itself is used as a proxy for assessing the quality of the technology system [13]. The quality of the information produced by these systems is determined by the validity and reliability of the information used [14]. The quality of information is determined by its ability to assist users in taking the desired action. It is measured by the impact it has on user satisfaction, as well as the quality of the output produced by the application [15].

One use of information is to aid in the decision-making process. In order to make good decisions, it is important to have a high-quality decision-making process. This process relies on having access to high-quality information. There are various aspects of information quality that can impact the quality of decisions. For instance, if the output of the information system does not meet the desired criteria, it can hinder the decision-making process. Therefore, it is crucial for the required data to be accurate and complete. Insufficient data can compromise the quality of decision making [16]. This gap in empirical research is evident in local government entities, where users of information systems and other employees struggle to prepare

financial statements. This difficulty arises from the lack of integration between the two systems used, namely SIMDA and SIRA. As a result, adapting to the new rules for using these systems takes a significant amount of time [17].

Several studies have examined information systems that generate financial information and have found that this information is highly useful and has a significant impact on its users [10]. Other research suggests that the quality of financial information produced by an organization is dependent on the information system that is employed [18]. The better the information system is, the higher the quality of the financial information it produces. Additionally, it is also explained that information systems have a strong influence on the quality of financial information. These systems are characterized by strong linkage and integration, meaning that the production of financial information in an organization is contingent upon the information system that is implemented [19], [20]. A good information system should consist of interrelated elements that work together to form an integrated and harmonious system in order to achieve the organization's goals [12].

This research is unique and novel due to several distinctions from previous studies. The main difference lies in the research subjects: while previous studies focused on private companies [21], [22], and [23], this study specifically examined local governments in East Java Province. Another notable difference is the inclusion of media wealth as an indicator for the variable quality of financial management information systems, which has not been previously investigated.

LITERATURE REVIEW
Improving the quality of management information systems and enhancing end-user satisfaction.
A quality information system plays a vital role in making it easier for users to access the information they need. One indicator of this is how easily they can find and use it on a website [24]. The criteria for an information system are designed to meet the needs of evolving technology developments [25].

The quality of an information system can be used as a measure of user satisfaction. The management information system is able to communicate the outputs of each susystem and integrate them into useful information for decision-making [6]. Users are satisfied when the performance or results of a product meet or surpass their expectations [16]. From a marketing perspective, customer satisfaction is the feeling of pleasure or disappointment that arises from a product or service [23]. Meanwhile, [8] defines user satisfaction as a set of beliefs about the value of an information system in terms of providing timely, accurate, and easily understandable information to support user decisions.

The findings from prior research indicate that there is a positive correlation between the quality of information systems and user satisfaction [18]. In other words, when the quality of an information system is higher, the level of user satisfaction also tends to be higher. These results align with several other studies [21] [26] [27] [28]. Building upon these insights, the first hypothesis of this study was formulated as follows:

Hypothesis-1: The quality of management information systems in local governments in East Java has a significant impact on end-user satisfaction.

Improving the quality of financial information systems and end-user satisfaction.
Decisions made by a person carry greater weight when they are based on high-quality information [21]. A financial information system of good quality also benefits users in a greater way [29]. The quality of user decisions is influenced by several dimensions of information quality. Therefore, decision-making is hindered if the output of the information system does not meet the quality criteria. One way to

gauge the quality of a financial information system is to assess the speed at which the system (financial software) processes financial data entered in financial statements [26]. Databases and entity files with low accuracy and completeness levels diminish the quality of decisions produced [8]. Outdated, inaccurate, and difficult-to-understand information is not meaningful or useful for business decis-makers [7]. This high-quality information, which possesses the characteristics and attributes that users require, is valuable for information users [20]. Some users utilize financial information to make economic decisions, and the efficiency and effectiveness of accounting functions are also influenced by the use of digital technology. Consequently, digital accounting systems enable the generation of accurate and effective financial information for a large volume of transactions, which is crucial for analysis in the decision-making process [11]. Hence, it can be inferred that higher quality financial information leads to increased user satisfaction. This aligns with the findings from study [30], which suggest that users will be satisfied if the performance or product of an entity can meet or surpass their expectations. Study [31] also found that the quality of financial information has a notable impact on user satisfaction. Therefore, it can be concluded that the higher the quality of the regional financial information system, the greater the level of user satisfaction. The presented information is timely, accurate, complete, and relevant, which leads to higher benefits for users. This, in turn, increases the level of user satisfaction with the output produced by the regional financial information system. Financial statements produced by local governments serve as a means of local government accountability for the implementation of the Regional Budget (APBD). Therefore, financial statements must adhere to the principles of accountability and transparency, reflecting good governance. The results of several studies (32, 29, 26, 22) have demonstrated the positive and significant impact of financial information quality on user satisfaction. Building on this evidence, the hypothesis of these two studies can be formulated as follows:

Hypothesis-2: The quality of financial information systems greatly impacts end-user satisfaction among local governments in East Java.The diagram in Figure 1 below illustrates the contextual framework that explains the connection between the quality of management information systems and financial information systems and the satisfaction of end-users in local governments in East Java. This framework is built upon the thinking framework described earlier.
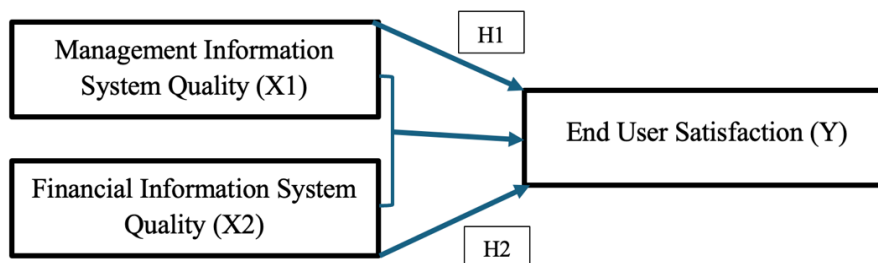

Figure 1. Improving Clarity and Flow of the Research Conceptual Framework

MATERIALS & METHODS

This study employed a quantitative descriptive method with a verificative approach. The unit of analysis for the research was Regional Government Organizations (OPD) in five regional governments in East Java with the most successful implementation of the Electronic-Based Government System in 2022. The study included 40 respondents who were

employees of OPD or Local Government Work Units (SKPD) in each local government. The respondents consisted of leaders or employees involved in budgeting, treasury and asset management, finance, recording and reporting, and revenue. Table 1 provides a list of the local governments as the units of analysis and the corresponding number of respondents.

Table 1. List of Local Governments and Respondents

No	Local Government	Number of Respondents
1	Surabaya City	8
2	Banyuwangi Regency	8
3	Madiun City	8
4	Gresik Regency	8
5	Lamongan Regency	8
	Total	40

Two independent variables - the quality of management information systems (X1) and the quality of financial information systems (X2) - and one dependent variable, which is end-user satisfaction (Y), were used in this study. Data for each research variable was collected through questionnaires and measured using multiple indicators. The variables and their corresponding indicators are presented in Table 2.

Table 2. Research Variables, Variable Indicators

Variables	Indicators
Management Information System Quality	Integration Flexibility Accessibility Formalization Moda Richness
Financial Information System Quality	Accuracy Integrity Consistency Completeness Truth (Validity) Timeliness
End-User Satisfaction	Content Format Usefulness Easy of Use

The research data consists of primary data collected through surveys using questionnaires and interviews. The interviews were conducted with individuals involved in the research to gather an overview and information regarding the phenomena and problems observed in the field. The questionnaires used in this study were based on references [15] and [13]. The respondents' answers on the questionnaire were measured using a Likert scale, ranging from 1 to 5, where 1 represented "strongly disagree" and 5 represented "strongly agree."

Research instruments undergo quality testing through validity and reliability tests. The validity of the instruments is assessed using Pearson's Bivariate Correlation, while Cronbach's Alpha is employed to measure their reliability.

The collected data from questionnaires is processed using the SPSS Version 23 application. It is then analyzed descriptively to determine respondents' responses to each variable studied. Multiple regression analysis is used for hypothesis testing, specifically to determine the significance of the effect of management information

system quality and financial information quality on end-user satisfaction in local governments in East Java. This analysis is conducted both partially and simultaneously. The table below presents the criteria for testing the validity and reliability of research instruments, as well as testing research hypotheses (see Table 3).

Table 3. Criteria for Validity, Reliability, and Research Hypothesis Test Results

Testing	Significance (α)	Criteria	Conclusion
Validity Test	0.05	Sig 2 tailed < 0.05	Valid
		Sig 2 tailed > 0.05	Invalid
Reliability Test	O.05	*Cronbach's Alpha* > 0.6	Reliable
		Cronbach's Alpha < 0.6	Unreliable
Hypothesis Test by Doble Regression Model	0.05	Sig < 0.05	Ho was rejected and H1 was accepted (significant influence)
	0.05	Sig > 0.05	Ho was accepted and H1 was rejected (No significant influence)

RESULT
1. Results of Instrument Quality Test.
The validity test measures whether a questionnaire is valid by examining whether the statements on the questionnaire effectively measure what they are intended to measure. A measuring instrument is considered valid if it has a validity coefficient value of > 0.30. The test results obtained using SPSS 23.0 software are presented in Table 6 below:

Table 6. Validity Testing

Variable	Indicators	Validity Coefficient	Critical Value	Conclusion
Management Information Systems Quality	Integration	0.799	0.3	Valid
	Flexibility	0.759	0.3	Valid
	Accessibility	0.619	0.3	Valid
	Formalization	0.644	0.3	Valid
	Moda Richness	0.636	0.3	Valid
Financial Information Quality	Accuracy	0.842	0.3	Valid
	Integrity	0.782	0.3	Valid
	Consistency	0.884	0.3	Valid
	Completeness	0.825	0.3	Valid
	Truth (Validity)	0.875	0.3	Valid
	Timeliness	0.918	0.3	Valid
End User Satisfaction	Content	0.823	0.3	Valid
	Format	0.918	0.3	Valid
	Usefulness	0.871	0.3	Valid
	Easy of Use	0.916	0.3	Valid
	Item	0.891	0.3	Valid

Table 6 demonstrates that all research variables measuring instruments yield coefficients higher than 0.3, indicating their validity. The objectivity of the research instrument is assessed through reliability testing. The findings of the reliability test for the research instrument can be found in Table 7 below.

Tabel 7. Reliability Testing

Variables	Split-Half	Critical Value	Conclusion
Management Information Quality	0.773	0.6	Reliable
Financial Information Quality	0.808	0.6	Reliable
End User Satisfaction	0.8823	0.6	Reliable

Table 7 demonstrates that all research variable measuring instruments yield coefficients higher than 0.6, indicating their reliability.

2. Assumption Test Result
The normality test, the multicollinearity test, the heteroscedasticity test, and the autocorrelation test. The table 8 presents the results of these tests conducted using SPSS.

Table 8. Results of the Classic Assumption Test

Assumption Tast	Criteria	Statistic	Conclusion
Kolmogorov-Smirnov	0.05	0.192; 0.149; 0.162	Normal
Variance Inflation Factor (VIF)	5.00	2.523	Non-Multicollinearity
Park Test	tTab ≥ t ≥ -tTab	-0.683; 0.671	Non-Heteroscedasticity
Durbin-Watson	1.462-DW-2.372	1.861	Non-Autokorelass

Table 8 presents the results of data processing, indicating that all classical assumption tests meet the requirements of regression testing. The Kolmogorov-Smirnov test reveals that the significance value for all research variables is greater than 0.05, indicating that the data is normally distributed. Additionally, the statistical test shows that the variance inflation factor (VIF) of the two variables is 2.523, which is less than 5.00. Therefore, it can be concluded that there is no issue of multicollinearity between the independent variables.

The Heteroscedasticity test, conducted using the Park Test, yields t-calculated values of -0.683 and 0.671, while the t-table value is 2.093. Consequently, it can be concluded that there are no problems of heteroscedasticity in the regression model. In the Durbin-Watson test, a DW value of 1.86 is obtained, indicating the absence of autocorrelation.

3. Result of Hypothesis Test.
The t-test was used to partially test the influence of the two independent variables on the dependent variable, while the F test was used to simultaneously test the influence of the two independent variables on the dependent variable. The results of the hypothesis test are presented in Table 9, which shows the statistical significance.

Table 8. Hypothesis Test Results

Assumption Tast	Criteria	Statistic	Conclusion
X1 → Y	0.05	0.039	Significant influence
X2 → Y	0,05	0.041	Significant influence
X1 ; X2 → Y	0,05	0.044	Significant influence

The test results show that the X1 variable has a statistically significant influence on Y, with a value of 0.039, which is less than 0.05. This means that the quality of the management information system has a significant effect on the satisfaction of the end user. Similarly, the X2 variable has a value of 0.041, which is also smaller than 0.05, indicating a significant influence of the quality of the financial information system on user satisfaction. In the simultaneous test, both X1 and X2 have values of 0.044, which are smaller than 0.05. This suggests that the quality of both the management information system and the financial information system has a significant simultaneous effect on user satisfaction.

DISCUSSION

The results of the hypothesis test indicate that the quality of the management information system has a significant impact on the satisfaction of end users who are employees of the Government in East Java Province. This includes staff from various sections such as budget, treasury, finance, assets, recording and reporting, and revenue. During an interview with one of the respondents, it was revealed that the two applications, SIMDA and SIRA, are closely interconnected. However, as the SKPD responsible for managing information systems and technology, the regency/city Information and Communication Technology office needs to synchronize their efforts. This is to prevent operators in each SKPD from duplicating input activities in different systems. The East Java Provincial Diskominfo ensures that the regency/city government does not have to repeatedly input data. Once data is entered in SIRA, it can be safely migrated automatically to SIMDA. One of the respondents mentioned that he and other employees faced difficulties in preparing financial reports because SIMDA and SIRA were not integrated. This resulted in a longer adaptation period to comply with the new rules for using both systems.

This is in line with the researchers' findings in the field. The Integration Indicator showed a score of 56%, which can be interpreted as fairly good. However, there is still a gap of 40%, indicating that there are still issues with the integration indicator. The study also revealed a positive relationship between the quality of the management information system and end user satisfaction. In other words, the better the quality of the management information systems, the higher the level of end user satisfaction. Based on the results of this study, it is apparent that the quality of the management information system accounts for 39.1% of end user satisfaction, while the remaining 56.6% is influenced by other factors that were not examined.

The results of the descriptive analysis show that the quality of the management information system has received a 71.6% response rate, which falls into the "good" category. However, there are still some issues with the system's quality. This is evident from the indicator with the lowest respondent response, which is the integration indicator at 65.1%. There is a significant 30.5% gap that indicates a problem with the quality of the management information systems. Additionally, end user satisfaction has a response rate of 75.3%, which is considered "good". However, there are still some obstacles to achieving complete end user satisfaction. This is supported by the fact that the utility indicator receives the lowest respondent response at 60.2%, indicating a significant gap of 32.5%. These study findings present empirical evidence that the quality of management information systems directly impacts end user satisfaction. Specifically, the better the quality of these systems, the higher the level of satisfaction among employees who utilize the Regional Management Information System in the Residence/City Government. This system covers various aspects such as budgeting, treasury, finance, assets, recording and reporting, as well as finance and revenue. The findings of this study are backed by [17], which highlights that the quality of information systems is a crucial determinant in assessing user satisfaction levels. This is particularly relevant because the entire financial cycle relies on information systems to generate financial statements. Consequently, the quality of the information system utilized directly impacts user satisfaction. Users are more likely to be content if the performance of the products used meets or surpasses their expectations. This corroborates earlier research conducted by [25] and [30].

Hypothesis 1 testing reveals that the t-statistical value of 0.039 is less than 0.05. The study's findings provide empirical evidence that the quality of local government management information

systems has a significant impact on end-user satisfaction in East Java Province. These results are consistent with previous studies [15], [17], and [31]. Similarly, the hypothesis 2 test results show that the t-statistical value of 0.041 is smaller than 0.05. Therefore, these two studies empirically confirm that the quality of local government financial information systems significantly affects the satisfaction of information system end users in East Java Province. The results of this study are consistent with previous research that has also found a significant impact of the quality of local government financial information systems on user satisfaction [25] and [26]. Similarly, the third hypothesis of this study, which states that both the quality of the local government management information system and the quality of the local government financial information system have a significant influence on the satisfaction of end users in East Java Province, can be empirically supported. The F-test results indicate that the F-statistic value of 0.044 is smaller than 0.05, suggesting that the quality of financial information significantly impacts the end-user satisfaction of employees using the management information system in the Regency/City Government in East Java Province. This includes various aspects such as budgeting, treasury, finance, assets, recording and reporting, and revenue.

The problem that persists in the district/city government in East Java Province remains the same year after year: the suboptimal management of regional assets. Upon evaluation, it is clear that swift action is necessary to address this issue. Assets, being cumulative, need to be thoroughly examined in all aspects, such as their existence, value, ownership, and management. Furthermore, these assets are not merely figures in financial statements; they have a significant impact on the overall value of the statements. This finding aligns with the researcher's fieldwork, which revealed an Accuracy indicator of 63.4%, indicating satisfactory performance with a 32.1% gap still to be addressed. Additionally, the completeness indicator recorded a 59.1% performance, categorized as fairly good, with a 36.8% gap remaining. Management information in regency/city governments in East Java includes budgeting, treasury, finance, asset management, recording and reporting, and revenue. The study reveals a positive relationship between the quality of financial information and end user satisfaction. In other words, the higher the quality of financial information, the greater the satisfaction of the end users. The findings show that financial information quality accounts for 50.1% of end user satisfaction, with the remaining 46.8% being influenced by other factors that were not considered in this study. Notably, financial information quality has the most significant impact on end user satisfaction, as it is utilized both internally by the local government and externally by other parties. Descriptive analysis confirms that the quality of financial information is rated at 73.5%, which falls under the good category. However, there are still some weaknesses in certain indicators, indicating that the overall quality is not entirely satisfactory. The accuracy indicator, for instance, received the lowest respondent response at 63.4%, indicating a gap of 32.6%, while completeness scored 59.1%, with a gap of 36.8%. These indicators highlight the main issue regarding financial information quality. Additionally, end user satisfaction is rated at 75.6%, falling under the good category, but there are still some obstacles to overcome. This is supported by the fact that the utility indicator of 60.2% received the lowest respondent response, creating a gap of 36.4%. The findings of this study offer empirical evidence that the quality of financial information directly impacts end user satisfaction. Specifically, employees who utilize the management information system in the regency/city government of East Java Province, which includes sections such as budget, treasury, finance, assets, recording and reporting, as well as finance

and revenue, experience higher levels of satisfaction when the financial information provided is of higher quality.

The findings of this study are consistent with [36], which suggest that the quality of information used to evaluate the output of an application has an impact on user satisfaction. Quality information is valuable for decision-making and for users of the information system itself. As a result, improving the quality of information will lead to increased user satisfaction. Users will be satisfied when the products they use meet or exceed their expectations. This is further supported by earlier research [17], [18], and [25], which found that Financial Information Quality significantly influences End User Satisfaction. Additionally, research [31] reveals that the variables of information quality have a positive and significant effect on end-user satisfaction.

CONCLUSION

Based on the above findings and discussions, the following conclusions can be drawn: 1) The quality of the management information system has a significant impact on the satisfaction of end users in the Regional Government in East Java. 2) The quality of the financial information system has a significant impact on end-user satisfaction in the regional government of East Java Province. And 3) Both the quality of the financial information system and the quality of the management information system simultaneously have a significant impact on the satisfaction of end users in the local government of East Java Province.

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