

Factors Affecting the Performance of Users of the Regional Government Information System (SIPD) in the Regional Government of Tapanuli Utara Regency

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ABSTRACT

Information systems and technology use, particularly in urban areas, continues to increase. Implementing an Information System (IS) for Regional Governments (Pemda) aims to optimize regional financial management and digitalize public service management. This study aims to identify the factors influencing users' performance of the Regional Government Information System (SIPD) in the Regional Government of North Tapanuli Regency. This research adopts a quantitative approach, collecting data through questionnaires. The population and sample of this study consist of 90 individuals, comprising segment managers and cost program accountants in the Regional Government of Tapanuli Utara Regency. The data analysis technique used in this study includes descriptive statistical analysis and a structural equation model (SEM). The results of this study indicate that, partially, personal technical ability, top management support, training, and education have a positive and significant effect on the performance of SIPD users. Personal technical ability, top management support, training and education, and end-user satisfaction collectively influence the performance of SIPD users by 95,3%. In comparison, the remaining 4,7% is influenced by other variables not examined in this study.

Keywords: *personal technical ability, top management support, training and education, end-user satisfaction, SIPD user performance*

INTRODUCTION

The advancement of Information Technology (IT) has triggered the development and increasing use of IT in the lives of every nation. The development of information technology requires all organizations, especially the business world, to utilize and optimize information system technology so that information can be presented transparently, responsively, efficiently, and effectively. The role of information systems is to support broad company advocacy because they have succeeded in consistently implementing accurate information to gain a competitive advantage. A system is successful if three conditions are met: increased system usage, user perception of system quality, and increased user satisfaction with information (Kustiyono, 2021). The success of an information system is closely related to system performance. The indicator for assessing the effectiveness of an information system is the satisfaction that users of the Accounting Information System (AIS) and users of the system themselves have (Ningsih et al., 2020).

Companies' use of information systems faces two problems regarding the system being successfully implemented or experiencing errors. The information system works well when all elements of the organization's information system, including human resources, are connected to the information system in the company itself (Yasa et al., 2020). An information system is said to be successful if the system works well. This means the system has hardware and software features that support and are easy to use to improve individual and organizational work (Tulodo and Solichin, 2019).

Information systems and technology use continue to increase, especially in urban areas. Implementing Information Systems (IS) for Regional Governments (Pemda) to maximize regional financial processing and digital management of public services. Improve information system management with updates to Permendagri No. 70 of 2019 concerning IS to strengthen the implementation of SIPD policies (Nadir et al., 2021).

An integrated system used by the Regional Government as a tool to facilitate the treatment of policies in the financial processing division of a region is called the Regional Government Information System (SIPD) (Nasution and Nurwani, 2021). SIPD carries out information management of regional formation planning, regional financial management, regional management, and control management, including local government systems (Adisi and Sadad, 2022).

Organizations or institutions use information systems to maximize the work of the institutional department that is dreamed of in improving performance. Performance is the quality and quantity of work produced by individuals or groups in certain events due to natural abilities and fulfillment of demands obtained in education related to the objectives of the proposed institution. It is done to achieve results and understand the positive and negative impacts of vision and strategy on the performance of the company or organization (Siswanto, 2020).

The results obtained by people from their work as a benchmark for measuring the company's success and how that success is obtained from employee performance are called user performance (Saputri and Rachman, 2022). Employee performance depends on employee effort, ability, and opportunity. Individual performance is considered higher if there is a combined increase in quality, efficiency, effectiveness, and productivity.

Data released by the Ministry of Home Affairs (2021) states that the allocation of the APBN and APBD from 2016 to 2019 for developing applications similar to SIPD reached IDR 12.7 trillion. Then, at the end of December 2020, the use of SIMDA finance for money management reached 396 local governments. Along with the obligation of local governments to use SIPD, the use of SIMDA decreased in 2021. In 2022, for Regency Governments from 416 Regencies integrated with SIPD, there were 379 with a percentage of 91.33%, and city governments from 98 cities integrated with SIPD, there were 87 with a rate of 93.55% (Hendra and Pradana, 2023).

Furthermore, Dewi and Idawati's research (2019) shows that user involvement, HR capabilities, and top management support positively affect the performance of accounting information systems (AIS) at the Bali Provincial Health Office.

Anggraini (2019), with the results of her research, shows that user involvement in the system development process, personal technical capabilities, support from section leaders, formalization of system development, user training and education programs, the presence of consultants, the location of the information system section, organizational commitment, and work motivation have a joint effect on AIS performance. Mastura and Nadirsyah's research (2018) shows that user involvement, personal technical capabilities, and information system development formalization affect accounting information systems' performance.

Based on the description of the phenomena described and the questions, the problems of this study are as follows: This study aims to assess the technical capabilities of personal information management, top management support, training programs, and user education, and the satisfaction of end users related to the performance of local government information system. It aims to determine the influence of co-influenced users (SIPD) on the North Tapanuli Regency Government.

LITERATURE REVIEW

User Performance of Information System

Performance is the responsibility of individuals for their work, helps set performance expectations, and provides a framework for communication between managers and employees. Performance goals are about aligning individual performance expectations with organizational goals. Coordination efforts to achieve personal and organizational goals produce good results (Siswanto, 2020). User performance results from employee experience, motivation, qualifications, and the amount of work done based on the tasks assigned (Mangkunegara, 2017).

One part of the information that is very urgent is the use of information systems. The system has been carefully designed, engineered, deployed, managed, and improved to provide transparent information and not miss time (Syaharman, 2020).

AIS integrates people, processes, and information technology with the benefits and implications of organizational sustainability. The advantages of using an information system in a company are as follows (Nuriadini and Hadiprajitno, 2022):

1. Uploading or presenting data quickly and clearly.
2. Increasing and limiting production expenses for paid goods.
3. Improve the financial and operational

efficiency of other organizations

4. Improve decision-making policy skills
5. Facilitate communication with divisions within the organization.

Information Systems Personal Technical Skills

Human technical skills align with technological advances and cannot be left behind, one of which is because of humans' urgency in using this technology. Technical knowledge Companies that use electronic AIS must be able to manage user and personal information systems. Users who know and understand the system affect system performance. User competence is needed to work with accounting information systems (Ningsih et al., 2020).

Users of accounting information systems must be familiar with the tools in computing and related to the technology used to simplify and improve IS efficiency (Wiratmaja and Widhiyani, 2022). Good personal accounting technical knowledge encourages users to use AIS to improve IS performance (Ardiwinata and Sujana, 2019). The following indicators are used to enhance the ability of users of accounting information systems (Nahriyanti, 2020):

1. Knowledge
Knowledge is the basis for justifying something discovered and implemented in the workspace. Knowledge of IS usage is seen by mastering and understanding AIS and learning insights about work as a user of information systems.
2. Ability
Competence is defined as natural ability or performance results. The ability of information system users can be understood as the ability to work with existing IS, respond to information interests, express, carry out responsible work tasks, and adjust abilities to work.
3. Expertise

Experience is the skill of performing simple and accurate tasks requiring basic skills. Experience using information systems can be skilled in a task that is an obligation and expresses needs in the workplace. Therefore, the indicators used in the research group have unique expertise in working with financial information systems.

Top Management Support

Top management support is the empowerment of organizational management in providing the amount of information and power to make decisions that maintain the value and performance of the company (Cahyadi et al., 2020). Top management support is an activity that influences the norms and maintenance of the behavior of directors, presidents, and department heads in the organization. Management support must be considered if you want to know the effectiveness of the information system in achieving its efficacy (Mumpuni and Yuniatin, 2018). Senior management is the top management of the company. This group includes the chief executive officer and the board of directors. Top management is responsible for developing the plan and making specific decisions. The level of top management support in system implementation focuses on management involvement, the highest level of support for innovation, and the financial resources used in universities (Hasibuan, 2016). Management must support all phases of system development, including planning and analysis, design arrangements, and system implementation. Management also has the power and influence to influence the organization's growth, including people involved in software development and community satisfaction (Alphen, 2014).

User Training and Education Program

User education and training programs are formal activities designed to provide

system knowledge, especially information system users, including information system concepts, technical skills, organizational skills, and knowledge of information system products (Dewey et al., 2020). Employees directly involved in the use of accounting information systems receive training and education programs that show that the effectiveness of accounting information systems will be higher if training and education programs are applied to accounting information systems to provide better data (Sari and Indrasvaravati, 2020). User education and training programs are intended to improve user knowledge of accounting information systems, including concepts, technical skills, organizational skills, organizational information products, and accounting information systems, allowing users to access training and education programs. They can identify information needs and limitations of accounting information systems, and this ability can lead to a more effective accounting information system (Sulistiyavati et al., 2021). Training and education programs for employees are needed to use the new system better to benefit employees and system users in their work (Nahriyanti, 2020).

End User Satisfaction Level

End-user satisfaction is a comprehensive evaluation of the use of IS by something previously experienced using the system (Sabdana, 2019). User satisfaction can be understood as the state of a person/group in obtaining everything that is needed by its users (Wulandari et al., 2020). Several metrics influence the final satisfaction of information system users (Saputra and Kurniadi, 2019):

1. Accuracy is a satisfaction variable measured by the accuracy of the data displayed by the application. The validity and accuracy of information produced by the information system include information systems that provide accurate information, the completeness and completeness of the

- information received, and the breadth and variety of individual user rights.
2. Format is a parameter that measures user satisfaction with the form of an information system or application. This format emphasizes the existence of an information system with a general layout, a combination of colors that meet aesthetic standards, and a standard information system for formal uniformity.
3. Ease of Use measures user satisfaction in terms of ease of use or ease of use of the system when entering data and retrieving the information needed. Ease of use of information systems, ease of use, consistent use, availability of tools to facilitate use, distribution of error messages with further information, security, ease of use of information systems so as not to confuse users.
4. Timeliness, measuring user satisfaction based on time application in considering user information needs. Time-based systems can be used in real-time by measuring user satisfaction with time-based data, information exposure, and system services users need. Products are displayed correctly, and you don't have to wait long.

Positive Influence on the Performance of Users of the Regional Government Information System (SIPD)

H2: Top Management Support Has a Significant Positive Influence on the Performance of Users of the Regional Government Information System (SIPD)

H3: User Training and Education Programs Have a Significant Positive Influence on the Performance of Users of the Regional Government Information System (SIPD)

H4: Final Satisfaction Has a Significant Positive Influence on Users' Performance of the Regional Government Information System (SIPD).

MATERIALS & METHODS

This study uses a quantitative research design. Quantitative research methods are scientific because they follow objective, measurable, rational, and systematic scientific principles (Sugiyono, 2019). The survey was conducted on 90 respondents, all segment managers and program cost accountants. The sample was measured based on the values and characteristics of the population (Arikunto, 2019). The sampling method is saturation sampling (census), which is a sampling method that uses individual members of the population as examples (Notoadmojo, 2018). The research sample consisted of 90 subjects. This study used questionnaire questions by giving them directly to all informants. The questions were evaluated on a Likert scale. The Likert scale measures individuals' attitudes, opinions, and perceptions about social events (Sugiyono, 2019). The attached sources used in the study are based on the results of questionnaires distributed to practitioners using the village information system in the Central Tapanuli district. The data analysis used in this study is Partial Least Square (PLS). Partial Least Square (PLS) is a fairly strong analysis method because it is not based on many assumptions.

Framework

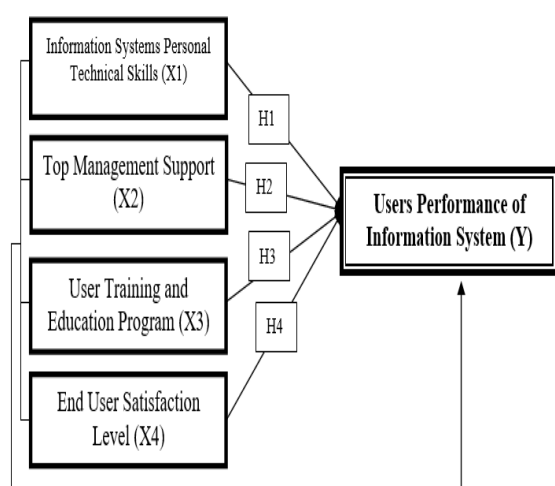


Figure 1. Conceptual Framework

H1: Personal Information System Technical Ability Has a Significant

RESULT

Data Analysis

1. Measurement Model Analysis (Outer Model)

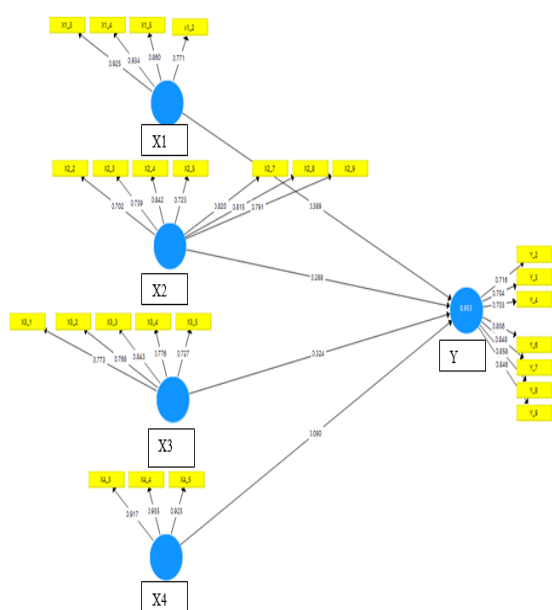
Convergent Validity Test

Table 3. Outer Loading Factor

Question	(X1)	(X2)	(X3)	(X4)	(Y)
X1_2	0.771				
X1_3	0.925				
X1_4	0.934				
X1_5	0.860				
X2_2		0.702			
X2_3		0.739			
X2_4		0.842			
X2_5		0.723			
X2_7		0.820			
X2_8		0.815			
X2_9		0.791			
X3_1			0.773		
X3_2			0.768		
X3_3			0.843		
X3_4			0.776		
X3_5			0.727		
X4_3				0.903	
X4_4				0.932	
X4_5				0.894	
Y_2					0.716
Y_3					0.704
Y_4					0.703
Y_6					0.856
Y_7					0.848
Y_8					0.858
Y_9					0.846

Source: PLS Output Results, 2024

Based on the results of the convergent validity evaluation through the third outer loading factor on each construct indicator contained in each variable through the loading factor presented in Table 3, it is known that each construct indicator has a value above 0.70, so it is declared valid, the results of the second outer loading factor can be presented in the following figure:



Source: PLS Output Results, 2024

Figure 2. Third Outer Loading Factor

The results of the convergent validity analysis through the outer loading factor values above show that all question items have met the loading factor values.

Discriminant Validity Test

Table 4. Discriminant Validity Test Results

Variable	Cronbach's Alpha	rho A	Composite Reliability	Average Variance Extracted (AVE)
(X1)	0.891	0.899	0.914	0.605
(X2)	0.896	0.911	0.928	0.765
(X3)	0.925	0.926	0.952	0.869
(X4)	0.900	0.905	0.922	0.630
(Y)	0.838	0.848	0.885	0.606

Source: PLS Output Results, 2024

Table 4 above shows that Personal Technical Ability (X1), Top Management Support (X2), Education and Training Programs (X3), End User Satisfaction (X4), and Information System User Performance (Y) meet the average variance extracted (AVE) value.

Composite Reliability Test

Table 5. Composite Reliability Test Results

Variable	Cronbach's Alpha	rho A	Composite Reliability	Mean Variance Extracted (AVE)
(X1)	0.891	0.899	0.914	0.605
(X2)	0.896	0.911	0.928	0.765
(X3)	0.925	0.926	0.952	0.869
(X4)	0.900	0.905	0.922	0.630
(Y)	0.838	0.848	0.885	0.606

Source: PLS Output Results, 2024

Table 5 above shows Personal Technical Ability (X1), Top Management Support (X2), Education and Training Programs (X3), End User Satisfaction (X4), and Information System User Performance (Y) which are declared reliable.

2. Structural Model (Inner Model)

R Square Test

The R-square test measures the variation in changes in independent variables to dependent variables. The R-square value has

criteria. If the R-square value is 0.02, it indicates a small influence, a value of 0.15 indicates a moderate impact and a value of 0.35 indicates a considerable influence at the structural level. The results of the R-square test can be seen in the table below:

Table 6. R-Square Test Results

Variable	R Square	Adjusted R Square
User Performance of Information System (Y)	0.953	0.951

Source: PLS Output Results, 2024

The R-square test results on the Information System User Performance variable (Y) obtained an R-square value of 95.3%. It shows that the variables of Personal Technical Ability (X1), Top Management Support (X2), Education and Training Programs (X3), and End User Satisfaction (X4) have an enormous influence in predicting the Information System User Performance variable (Y) of 95.3%.

T-statistic Significance Test

The t-statistic significance test was conducted to determine the influence between exogenous and endogenous variables partially. The t-statistic significance test was performed using a significance level of 5% and comparing the t-statistic value with the t-table. The t-table value was obtained based on the df (degree of freedom) formula, namely $df = n - k = 90 - 5 = 85$, then the t-table value was obtained as 1.98827. The results of the t-statistic significance test can be explained as follows:

Table 7. T-Statistic Significance Test Result

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics (O/STDEV)	P-Values
Personal Technical Ability (X1) → User Performance of Information System (Y)	0,389	0,385	0,061	6,404	0,000
Top Management Support (X2) → User Performance of Information System (Y)	0,288	0,291	0,067	4,307	0,000
Education and Training Program (X3) → User Performance of Information System (Y)	0,324	0,317	0,042	7,791	0,000
End User Satisfaction (X4) → User Performance of Information System (Y)	0,090	0,096	0,048	1,878	0,064

Source: PLS Output Results, 2024

The results of the t-statistic significance test in Table 7 can be described as follows:

1. The Personal Technical Ability variable (X1) on Information System User Performance (Y) shows that the t-statistic value obtained is 6.404, which is greater than 1.98827 ($t_{static} 6.404 > t_{table} 1.98827$) with a P-value of 0.000 which is less than 0.05 ($0.000 < 0.05$), this shows that the Personal Technical Ability variable (X1) has a positive effect on Information System User Performance (Y).
2. The Top Management Support variable (X2) on the Performance of Information System Users (Y) shows that the t-static value obtained is 4.307, which is greater than 1.98827 ($t_{static} 4.307 > t_{table} 1.98827$) with a P-value of 0.000 which is less than 0.05 ($0.000 < 0.05$), this shows that the Top Management Support variable (X2) has a positive and significant effect on the Performance of Information System Users (Y).
3. The variable of Education and Training Program (X3) on the Performance of Information System Users (Y) shows that the t-statistic value obtained is 7.791 which is greater than 1.98827 ($t_{static} 7.791 > t_{table} 1.98827$) with a P-value of 0.000 which is less than 0.05 ($0.000 < 0.05$), this shows that the variable of Education and Training Program (X3) has a positive and significant effect on the Performance of Information System Users (Y).
4. The End User Satisfaction variable (X4) on the Performance of Information System Users (Y) shows that the t-static value obtained is 1.878, which is smaller than 1.98827 ($t_{static} 1.878 < t_{table} 1.98827$) with a P-value of 0.064 which is greater than 0.05 ($0.064 > 0.05$), this shows that the End User Satisfaction variable (X4) does not affect the Performance of Information System Users (Y).

CONCLUSION

Based on the results of the research that have been described, there are conclusions in this study, namely:

1. The technical ability of personal information systems has a positive and significant effect on the performance of SIPD users in the North Tapanuli Regency Government.
2. Management support has a positive and significant effect on the performance of SIPD users in the North Tapanuli Regency Government.
3. Training and education positively and significantly affect the performance of SIPD users in the North Tapanuli Regency Government.
4. End-user satisfaction does not have a positive and significant effect on the performance of SIPD users in the North Tapanuli Regency Government.

SUGGESTION

Based on the discussion that has been described, there are suggestions in this study, namely:

1. Theoretical Suggestions
Further research can be conducted to develop a conceptual model that explains the relationship between personal technical skills, management support, training, and user satisfaction on SIPD performance. Further theoretical analysis can help understand the mechanisms underlying these variables' positive and significant impact on SIPD user performance.

Declaration by Authors

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