



UDC 332

## **SUCCESS DETERMINANTS OF THE REGIONAL GOVERNMENT INFORMATION SYSTEM ON USEFULNESS IN DECISION MAKING OF NTB PROVINCIAL GOVERNMENT**

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### **ABSTRACT**

The aim of the research is to evaluate whether SIPD can be said to be successful and has a positive impact on usefulness in decision making using the DeLone and McLean Model (2003). The data collection technique used an instrument in the form of a questionnaire which was distributed to 167 respondents, namely SIPD users in 41 Regional Apparatus Organizations (OPD) in the NTB Provincial Government as samples based on purposive sampling and analyzed using the SEM-PLS technique. The test results show that System Quality, Information Quality and Training have a significant effect on user satisfaction. In addition, system quality and user satisfaction have a significant effect on usefulness in decision making and user satisfaction partially mediates the quality of information and training on usefulness in decision making. This finding is consistent with accountability theory which states that the government must be able to account for information in the form of financial reports to principals and Reasoned Action Theory which states that system quality, information quality and training influence user behavior. This study also found that information quality does not have a significant effect on usefulness in decision making and user satisfaction also does not partially mediate system quality on usefulness in decision making. Furthermore, improvements need to be made to the quality of the system; the quality of information and it is hoped that there will also be a need for regular training, especially if there are system updates.

### **KEY WORDS**

System quality, information quality, training, user satisfaction, decision making.

SIPD is an application program developed by the Ministry of Home Affairs to assist regional governments in managing regional finances. With this application, regional governments can carry out integrated regional financial management, starting from budgeting, administration to accounting and reporting. Apart from that, one of the aims of SIPD is to facilitate the delivery of regional government information to the public. It is necessary to regulate regional government information that is connected in one Regional Government Information System. One of the information conveyed is regional financial information, namely regional government financial reports, so one of the outputs of this system is the regional government financial report. According to Mahmudi (2019), financial reports are used as a basis for decision making, so regional government financial reports must be presented in a timely and reliable manner.

Furthermore, in 2022 it will be known that there will be 4 Regional Governments that have used SIPD at all stages from Planning to Reporting. Apart from that, the Regional Government still uses the SIMDA application as a system for compiling its financial reports. The Regional Management Information System (SIMDA) is an application program developed by BPKP since 2003 to assist regional governments in managing regional finances. Currently, 440 of the 542 regional governments have implemented SIMDA. With this application, regional governments can carry out integrated regional financial management, starting from budgeting, administration to accounting and reporting. Apart from that, BPKP has also prepared the SIMDA Dashboard Application to provide managerial information, such as the Revenue and Expenditure Budget Realization Report as well as regional government financial ratios and per OPD, thereby assisting in decision making.



Based on the phenomenon above, it is known that the SIPD and SIMDA applications have similar functions, but were developed by different parties. From this explanation, researchers will test why there are two accounting information systems that have the same function?, can the SIPD application be a more effective decision making tool for stakeholders than the SIMDA application?, and how to measure the success of SIPD implementation in decision making?. Measuring or assessing the quality of an effective information system is difficult to do directly, such as measuring cost-benefit (Laudon and Laudon, 2000). The difficulty of directly assessing the success and effectiveness of information systems has encouraged many researchers to develop models for assessing the success of information systems. Information systems success models have been developed by many researchers (Bailey and Person, 1983; DeLone and McLean, 1992; Seddon, 1997; and Rai et al., 2002). One of the most famous studies is research conducted by DeLone and McLean (1992), namely a model of information system success developed by them. Since its introduction in 1992 and updated in 2003, the information system success model developed by DeLone and McLean (D&M IS Success Model), has been widely applied in several empirical studies to explain the success of an information system.

A study conducted by Gutik (2018) shows that the performance of SIPD in completing transaction processes and using the application is less than optimal, the data requirements between the center and regions are very different, causing the information obtained from the SIPD application to be less reliable and less trustworthy, the synchronization process between regional and regional data. center which often occurs, causing operational efficiency to be less than optimal, the security side of the SIPD application is superior because it has a unique login which guarantees the security of an application, the SIPD application cannot answer or does not provide solutions to data needs for planning, implementing and controlling development.

Another study conducted by Ganjar (2022) shows that the implementation of SIPD in the DIY Government and the West Java Provincial Government has not been fully implemented optimally in supporting regional financial management. Aspects of system quality and service support are the main problems in implementing SIPD in DIY and West Java Province. Improvements to system quality problems and increased service support need to be carried out to increase optimization of SIPD implementation so that it can support regional financial management.

Based on information sourced from the mass media Suarantb.com which was accessed on October 21 2022, it is known that the opinion of the head of the West Sumbawa Regency BPKAD states that the weaknesses of the SIPD which will come into effect in the 2021 fiscal year are really making things difficult, especially in the administration system. Because the application does not yet regulate in detail how each budget that has been included in the DPA (budget implementation document) is executed. Based on this information, researchers consider that implementing manual administration will have a direct impact with the potential for high levels of misstatement which will affect the output of information used for decision making.

This is because several regional governments in Indonesia have used the SIMDA application for regional financial management which was developed since 2003. Likewise, the West Nusa Tenggara Provincial Government has used the SIMDA application, however with the existence of regulations on the use of the latest system which is mandatory for use in 2021. Based on the problems above, researchers tested the D&M IS Success Model on SIPD users by looking at the influence of SIPD user satisfaction to provide managerial information in decision making both at the Regional Work Unit (SKPD), Regional Financial and Asset Management Agency (BPKAD), and unit levels. -Other work units that handle regional finances.

Based on this research, it shows that there are differences between ANGKAL (2022) research and research conducted by Gutik (2018) and Ganjar (2022). Apart from that, many studies have focused on the budget planning side using SIPD (Gutik, 2018; Frans, et al, 2020; Fandy, et al, 2021; Ivan, et al; 2022; Mahathir, et al, 2021; I Gusti, et al, 2022). Based on these things, it is known that in previous research the information system in question was



still general in nature and did not use mandatory information system objects, namely SIPD, so that this could create a research gap argument that encouraged testing the success of implementing the SIPD system by looking at its influence on decision making. SIPD is a mandatory system so that there is a relationship between compliance theory in the form of compliance by the NTB Provincial Government with the implementation of the SIPD system. Apart from that, SIPD is a system that is used as a tool to provide written accountability of local governments to stakeholders so that there is a relationship between accountability theory and the research phenomenon.

The novelty of this research is testing the success of the regional government information system (SIPD) in terms of system quality, information quality and adding training variables that are assessed by user satisfaction so that it impacts the usefulness of SIPD in decision making, with the use of SIPD being mandated in 2019 on a mandatory basis. and currently there are Regional Governments in West Nusa Tenggara Province that have implemented SIPD to assist regional governments in preparing financial reports. The system development and implementation period which has lasted 3 (three) years is felt to be sufficient to evaluate and assess whether the information system can be said to be successful as measured by user satisfaction. User satisfaction in this research will provide an assessment of the system quality, information quality and SIPD training. So if the level of system quality, information quality and training is high then system users can provide output in the form of quality financial information so that the resulting information can have an impact on the usefulness of SIPD in decision making.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Based on the Theory of Reasoned Action (TRA), behavior can be influenced by various kinds of stimuli originating from outside a person, so in this case satisfaction is a behavior that arises related to the quality of the system produced. Satisfaction behavior arises if the user feels satisfied that the quality of the information produced is in accordance with what is needed. The D&M Information Success Models also explain that the use and utilization of information systems will lead to user satisfaction.

Furthermore, the study of accountability theory in this research is the view that SIPD is a tool/tool for Regional Government in managing and providing information on regional financial management which is the responsibility of regional government to provide information on regional government performance in a transparent and quality manner. Based on this, the high quality of the SIPD system can provide SIPD user satisfaction in producing regional financial management information. Many studies have been conducted to test the effect of system quality on user satisfaction in the research of Dwi et, al (2021), ABD Rahmat et, al (2018), Krisdiantoro (2018) and Muh Ihsan et al. (2018) research results show positive results from the influence of information system quality on user satisfaction.

*H1: Quality System influences User Satisfaction of regional government information systems (SIPD).*

Based on the Theory of Reasoned Action (TRA), behavior can be influenced by various kinds of stimuli originating from outside a person, so in this case satisfaction is a behavior that arises related to the quality of the information produced. Satisfaction behavior arises if the user feels satisfied that the quality of the information produced is in accordance with what is needed. The D&M Information Success Models also explain that the use and utilization of information systems will lead to user satisfaction. Furthermore, the study of accountability theory in this research is the view that SIPD is a tool/tool for Regional Government in managing and providing information on regional financial management which is the responsibility of regional government to provide information on regional government performance in a transparent and quality manner. Based on this, the high quality of SIPD information can provide SIPD user satisfaction in producing regional financial management information.

Research by Dwi et, al (2021), ABD Rahmat (2018), Krisdiantoro (2018 and Muh Ihsan, et al (2018) shows that Information Quality has a significant effect on User Satisfaction so



that users believe the information they get is correct, clear and up to date. Research deLone and McLane (2003) show that information quality can influence system user satisfaction.

*H2: Information Quality influences User Satisfaction of local government information systems (SIPD).*

The study of accountability theory in this research is the view that SIPD is a regional government tool in managing and providing information on regional financial management, which is the responsibility of regional governments to provide information on regional government performance in a transparent and quality manner. Based on this, high levels of SIPD training can provide SIPD user satisfaction in producing regional financial management information.

The training that is attended must also be in accordance with what is needed, both regarding the suitability of the material and the instructor so that it can provide an understanding of what is needed. Conformity between what is needed and what is received from training can create feelings of satisfaction for information system users. This is also reinforced by research conducted by Simaremare & Isyandi (2015) with research results proving that the training aspect has a positive and significant influence on satisfaction. Amalia et al., (2016) the existence of a training program for Accounting Information System users influences satisfaction and training has a significant positive influence on satisfaction (Prasetyo, 2019).

*H3: Training influences User Satisfaction of local government information systems (SIPD).*

The study of accountability theory in this research is the view that SIPD is a regional government tool in managing and providing information on regional financial management, which is the responsibility of regional governments to provide information on regional government performance in a transparent and quality manner. Based on this, with the satisfaction of SIPD users it can provide information on regional financial management as a basis for decision making.

According to Petter et al. (2013) stated that net benefits mean improved decision making, increased productivity, increased sales, reduced costs, increased profits, market efficiency, consumer welfare, job creation, economic development. Net benefits are often measured in terms of organizational performance, the perceived usefulness of which is the effect of using an information system. The relationship between end user system satisfaction and net benefits has been tested by several previous researchers, Dwi et, al (2021), Krisdiantoro (2018), Muh. Ihsan et, al (2018), and ABD Rahmat et, al (2018).

*H4: User Satisfaction of users influences usefulness in decision making.*

The study of accountability theory in this research is the view that SIPD is a tool for regional government in managing and providing information on regional financial management, which is the responsibility of regional government to provide information on regional government performance in a transparent and accountable manner. Based on this, the high quality of the SIPD system is predicted to be able to provide information on regional financial management as a basis for decision making.

Krisdiantoro (2018) shows that system quality has a positive effect on net benefits. A system that displays high data quality and system quality can lead to net benefits for a variety of stakeholders, including individuals, groups of individuals, and organizations.

*H5: Quality Systems influence usefulness in decision making.*

The study of accountability theory in this research is the view that SIPD is a tool for regional government in managing and providing information on regional financial management, which is the responsibility of regional government to provide information on regional government performance in a transparent and accountable manner. Based on this, the high quality of SIPD information is predicted to be able to provide regional financial management information as a basis for decision making.

Krisdiantoro (2018) shows that system quality has a positive effect on net benefits. A system that displays high data quality and system quality can lead to net benefits for a variety of stakeholders, including individuals, groups of individuals, and organizations. This can make users better understand the context in which a decision is made, increase the



productivity of decision making, and change the way people carry out their tasks (improving performance).

*H6: Information Quality influence usefulness in decision making*

The study of accountability theory in this research is the view that SIPD is a tool for regional government in managing and providing information on regional financial management, which is the responsibility of regional government to provide information on regional government performance in a transparent and accountable manner. Based on this, the high quality of SIPD information is predicted to be able to provide regional financial management information as a basis for decision making. This is also reinforced by research conducted by Prasetyo (2019) that training has a significant positive effect on performance, Agsta & Sutanto (2013) shows that training has a positive and significant effect on employee performance and research conducted by Fakhri, (2015) also shows that training influences performance.

*H7: Training influences usefulness in decision making.*

Many studies have been conducted to test the influence of user satisfaction mediating the quality of financial information systems on usefulness in decision making in the research of Dwi et, al (2021), ABD Rahmat et, al (2018), Krisdiantoro (2018), and Muh Ihsan et al. (2018) research results show positive results from the influence of financial information system quality on user satisfaction. If the quality of the system is good according to the user's perception, they will tend to be satisfied in using the system. Information system users who get the desired results from the system will feel more satisfied and will use the system as a basis for decision making.

*H8: User Satisfaction of the regional government information system (SIPD) mediates the influence of the Quality System on decision making.*

Many studies have been conducted to examine the effect of financial information quality on user satisfaction in the research of Dwi et al (2021), ABD Rahmat et al (2018), Krisdiantoro (2018), and Muh Ihsan et al. (2018) research results show positive results from the influence of financial information system quality on user satisfaction. If the quality of the information is good according to the user's perception, they will tend to be satisfied in using the system. Information system users who get the desired results from the system will feel more satisfied and will use the system as a basis for decision making.

*H9: User Satisfaction of local government information systems (SIPD) mediates the influence of Quality Information on decision making.*

Research conducted by Simaremare & Isyandi (2015) with research results proving that the training aspect has a positive and significant influence on satisfaction, Saputra et al., (2015) shows that satisfaction influences performance, Fakhri, (2015) shows that satisfaction mediates training on performance, Puspitasari et al., (2019) show that job satisfaction is able to mediate the influence of training on performance, Andriyan, (2018) satisfaction also mediates training on performance. Based on the description above, it can be concluded that if the training received is in accordance with what is needed to improve Self-capacity can indirectly improve performance due to feelings of satisfaction with the training received.

*H10: User Satisfaction of local government information systems (SIPD) mediates the effect of SIPD training on usefulness in decision making.*

## **METHODS OF RESEARCH**

This research uses quantitative methods. The data collection technique used an instrument in the form of a questionnaire which was distributed to 168 respondents, namely SIPD users in 41 Regional Apparatus Organizations (OPD) in the NTB Provincial Government as samples based on purposive sampling and analyzed using the SEM-PLS technique.

## **RESULTS AND DISCUSSION**

Based on the results of the hypothesis test with SEM-PLS summarized in Table 1,



it can be explained as follows:

- Hypothesis 1 states that system quality influences user satisfaction with the Regional Government Information System (SIPD). The test results of the parameter coefficient between system quality and SIPD user satisfaction show a positive and significant influence with a coefficient value of 0.351 and a p value of 0.010. The p value is below the value  $\alpha = 0.05$ . Thus  $H_a$  is accepted;
- Hypothesis 2 states that information quality influences user satisfaction with the Regional Government Information System (SIPD). The test results on the parameter coefficient between information quality and SIPD user satisfaction show that there is a positive and significant influence with a coefficient value of 0.380 and a p value of 0.005. The p value is below the value  $\alpha = 0.05$ . Thus  $H_a$  is accepted;
- Hypothesis 3 states that training influences user satisfaction with the Regional Government Information System (SIPD). The test results of the parameter coefficient between training and SIPD user satisfaction show that there is a positive and significant influence with a coefficient value of 0.199 and a p value of 0.016. The p value is below the value  $\alpha = 0.05$ . Thus  $H_a$  is accepted;
- Hypothesis 4 states that SIPD user satisfaction influences usefulness in decision making. The test results on the parameter coefficient between SIPD user satisfaction and usefulness in decision making show that there is a positive and significant influence with a coefficient value of 0.306 and a p value of 0.005. The p value is below the value  $\alpha = 0.05$ . Thus  $H_a$  is accepted;
- Hypothesis 5 states that system quality influences usefulness in decision making. The test results on the parameter coefficient between system quality and usefulness in decision making show that there is a positive and significant influence with a coefficient value of 0.337 and a p value of 0.019. The p value is below the value  $\alpha = 0.05$ . Thus  $H_a$  is accepted;
- Hypothesis 6 states that information quality influences usefulness in decision making. The test results on the parameter coefficient between information quality and usefulness in decision making show that there is no significant influence with a coefficient value of 0.167 and a p value of 0.354. The p value is above the value  $\alpha = 0.05$ . Thus  $H_a$  is rejected;
- Hypothesis 7 states that training influences usefulness in decision making. The test results on the parameter coefficient between training and usefulness in decision making show that there is a positive and significant influence with a coefficient value of 0.141 and a p value of 0.045. The p value is below the value  $\alpha = 0.05$ . Thus  $H_a$  is accepted;
- Hypothesis 8 states that local government information system user satisfaction (SIPD) mediates the effect of system quality on usefulness in decision making. The test results on the parameter coefficient between system quality and usefulness in decision making through SIPD user satisfaction show that there is no significant influence with a coefficient value of 0.107 and a p value of 0.073 indicating that SIPD satisfaction is not successful in mediating the influence of system quality on usefulness in decision making. The p value is above the value  $\alpha = 0.05$ . Thus  $H_a$  is rejected;
- Hypothesis 9 states that user satisfaction with local government information systems (SIPD) mediates the effect of information quality on usefulness in decision making. The test results on the parameter coefficient between information quality and usefulness in decision making through SIPD user satisfaction show that there is a positive and significant influence with a coefficient value of 0.116 and a p value of 0.036 indicating that SIPD user satisfaction has succeeded in mediating the influence of information quality on usefulness in decision making. The p value is below the value  $\alpha = 0.05$ . Thus  $H_a$  is accepted;
- Hypothesis 10 states that local government information system (SIPD) user satisfaction mediates the effect of SIPD training on usefulness in decision making.



The test results on the parameter coefficient between training and usefulness in decision making through SIPD satisfaction show that there is a positive and significant influence with a coefficient value of 0.061 and a p value of 0.043 indicating that SIPD user satisfaction successfully mediates the influence of training on decision making. The p value is below the value  $\alpha = 0.05$ . Thus  $H_a$  is accepted.

Table 1 – Structural Model (Inner Model)

No.	Path Coefficient	T Statistic	P Values	Conclusion
1	0.351	2.579	0.010	H1 accepted
2	0.380	2.822	0.005	H2 accepted
3	0.199	2.409	0.016	H3 accepted
4	0.306	2.848	0.005	H4 accepted
5	0.337	2.363	0.019	H5 accepted
6	0.167	0.927	0.354	H6 rejected
7	0.141	2.012	0.045	H7 accepted
8	0.107	1.800	0.073	H8 rejected
9	0.116	2.102	0.036	H9 accepted
10	0.061	2.025	0.043	H10 accepted

Source: Data processed with SmartPLS 3.0.

The results show that H1 is accepted. Based on the results of the descriptive statistical analysis, it can be concluded that 15 statement items for each indicator of the quality of information from the West Nusa Tenggara Provincial Government's SIPD are in the High category and only one indicator is in the medium category. This is in line with the results of descriptive statistical analysis on the SIPD user satisfaction variable which also consistently gets a good category for each indicator. Thus, the high system quality of the West Nusa Tenggara Provincial Government's SIPD influences the level of satisfaction of SIPD users.

The results of this research are in line with research by Dwi et, al (2021), ABD Rahmat et, al (2018), Krisdiantoro (2018) and Muh Ihsan et al. (2018) which shows positive and significant results from the influence of information system quality on user satisfaction. These results are because users believe that the quality of the system used is as beneficial as possible for its users.

However, these results are not in line with research by Tulodo & Solichin (2019), Arvianto & Usino (2021), and Sianturi & Retnowardhani (2022) which did not find any significant influence of system quality on user satisfaction. This could be caused by the quality of the system not being maximized, so that it is not enough to satisfy the users of the system.

The results show that H2 is accepted. Based on the results of descriptive statistical analysis, it can be concluded that all statement items for each indicator of the quality of West Nusa Tenggara Provincial Government SIPD information are in the High category. This is in line with the results of descriptive statistical analysis on the SIPD user satisfaction variable which also consistently gets a good category for each indicator. Thus, the high quality of information from the SIPD of the West Nusa Tenggara Provincial Government influences the level of satisfaction of SIPD users.

This research is in line with Dwi et, al (2021), ABD Rahmat (2018), Krisdiantoro (2018) and Muh Ihsan, et al (2018) which shows that Information Quality has a significant effect on User Satisfaction so that users believe the information they get is correct, clear and up to date.

On the other hand, the results of this study are not in line with Tenry et al (2019) which shows that information quality does not affect user satisfaction. If an information system can provide quality information, then a user will be predicted to feel more satisfied with the information obtained. If users feel satisfied, it will have an impact on the output of information provided as a form of written accountability for local governments in accordance with compliance theory.

The results show that H3 is accepted. Based on the results of descriptive statistical analysis, it can be concluded that all statement items for each indicator of the West Nusa Tenggara Provincial Government's SIPD user training are in the good category. This is in line



with the results of descriptive statistical analysis on the SIPD user satisfaction variable which also consistently gets a good category for each indicator. Thus, the good training received by SIPD users from the West Nusa Tenggara Provincial Government influences the level of satisfaction of SIPD users.

The results of this research are in line with research conducted by Simaremare & Isyandi (2015), Amalia et al., (2016), and Prasetyo (2019) with research results proving that the training aspect has a positive and significant influence on user satisfaction. These results show that if the training attended can provide what is needed to increase work capacity, it will create a feeling of satisfaction.

This result is not in line with research by Al-Jabri (2015) which found no effect of training on system user satisfaction. In his research, it was explained that the reason for getting these results was because the system users considered the system used to be very complex. So, even though sufficient training has been carried out, because the system used is relatively difficult, it still cannot satisfy its users.

The results show that H4 is accepted. Based on the results of descriptive statistical analysis, it can be concluded that all statement items for each indicator of the SIPD user satisfaction variable consistently get a good category for each indicator. In line with the results of descriptive statistical analysis, the usefulness variable in decision making is also consistent for all statement items representing all indicators which are classified as high. Thus, user satisfaction from the West Nusa Tenggara Provincial Government's SIPD is quite good, influencing the high level of SIPD usefulness in decision making.

The results of this research are in line with Dwi et, al (2021), Krisdiantoro (2018), Muh. Ihsan et, al (2018), and ABD Rahmat et, al (2018) found that system user satisfaction has a positive and significant effect on usefulness in decision making. If someone is satisfied with the information system used, then they will tend to be safe and comfortable using the information system. It is predicted that the higher the level of user satisfaction with the information system, the higher the net benefits for the user, which in this case are improved decision making.

Meanwhile, the results of this study are not in line with Panjaitan, et al. (2019) who did not find any influence of system user satisfaction on the usability of the system. The reason the results of the research did not find any influence was because respondents felt they had problems using the system, resulting in user dissatisfaction and in the end the system was still unable to provide a net benefit to its users.

The results show that H5 is accepted. Based on the results of the descriptive statistical analysis, it can be concluded that 15 statement items for each indicator of the quality of information from the West Nusa Tenggara Provincial Government's SIPD are in the High category and only one indicator is in the medium category. This is in line with the SIPD usefulness variable in decision making that consistently gets a high category for each indicator. Thus, the quality of the SIPD system of the West Nusa Tenggara Provincial Government which is quite good influences the high level of SIPD usefulness in decision making.

Based on the study of accountability theory in this research, it is the view that SIPD is a regional government tool in managing and providing information on regional financial management, which is the responsibility of the regional government to provide information on regional government performance in a transparent and accountable manner. Based on this, the high quality of the SIPD system is predicted to be able to provide information on regional financial management as a basis for decision making. Based on this, the high quality of the SIPD system is predicted to be able to provide information on regional financial management as a basis for decision making.

This research is in line with Krisdiantoro (2018) which shows that system quality has a positive and significant effect on net benefits. A system that displays high data quality and system quality can lead to net benefits for a variety of stakeholders, including individuals, groups of individuals, and organizations. This can make users better understand the context in which a decision is made, increase the productivity of decision making, and change the way people carry out their tasks (improving performance).





On the other hand, this research is not in line with Panjaitan, et al. (2019) who also did not find any significant influence between system quality and the usability of a system. In his research, it was explained that this arose because respondents felt they had problems using the system and respondents felt that the system was not always available when they wanted to use it. From this it can be concluded that the quality of the system is still unable to provide direct net benefits to users.

The results show that H6 is rejected. Based on the results of descriptive statistical analysis, it can be concluded that all statement items for each indicator of the quality of West Nusa Tenggara Provincial Government SIPD information are in the High category. This is in line with the results of descriptive statistical analysis on the SIPD usefulness variable in decision making which also consistently gets a high category for each indicator. However, the quality of information still does not have a significant influence on the usefulness of SIPD in decision making. This could be because the quality of information cannot directly influence decision making. A mediating role is needed to link the influence of information quality on usefulness in decision making. This happens because the features are still not optimal or the resulting information output still needs to be reprocessed to be used in decision making.

Based on the study of accountability theory in this research, it is the view that SIPD is a regional government tool in managing and providing information on regional financial management, which is the responsibility of the regional government to provide information on regional government performance in a transparent and accountable manner. However, the results of this study say the opposite, namely that the quality of information does not have a significant direct effect on usefulness in decision making. This could also be because the information produced by SIPD still needs to be reprocessed so that it can be used as a basis for decision making. This is proven by the information provided by respondents through the questionnaire, it is known that there is still a lack of a reporting system for implementing data reconciliation and has not been able to compile financial reports for OPDs that have UPTD.

Apart from that, the results of this research are in line with research by Musthofa (2022) which shows that the quality of accounting information has no direct effect on the usefulness of accounting information in decision making. His research provides the reason that the information produced by the system used is still unable to provide a net benefit directly to the user. In other words, the information produced by the system must be reprocessed or analyzed further to help the decision making process.

The results of this research are not in line with research by Krisdiantoro, Subekti, & Prihatiningtias (2019) showing that information quality has a positive and significant effect on net benefits. An increase in the quality of information produced by the system used will improve the quality of decision making. Indicators of good information quality include completeness, precision, accuracy, consistency, up-to-date, and the form of output that will be able to provide relevant information for decision making. Better information and improved decision making.

The results show that H7 is accepted. Based on the results of descriptive statistical analysis, it can be concluded that all statement items for each indicator of the West Nusa Tenggara Provincial Government's SIPD user training are in the good category. This is in line with the results of descriptive statistical analysis on the SIPD usefulness variable in decision making which also consistently gets a high category for each indicator. Thus, good training received by SIPD users can influence the level of usefulness of the system in decision making.

The results of this research are in line with research conducted by Prasetyo (2019) that training has a significant positive influence on performance. Training is one way to meet the need to increase personal capacity so as to improve the quality of information produced as a basis for decision making. Thus, training is not aimed directly at helping decision making, but is mediated by skills in using systems that can provide useful information for decision makers.

The results show that H8 is rejected. Based on the results of descriptive statistical analysis, it can be concluded that the 15 statement items for each indicator of the quality of West Nusa Tenggara Provincial Government's SIPD information are in the high category but



not yet optimal and only one indicator is in the medium category. This is in line with the results of descriptive statistical analysis on the SIPD user satisfaction variable which also consistently gets a good category for each indicator. So it can be concluded that respondents feel that each system quality indicator is not yet in the maximum category. Meanwhile, the variables of SIPD user satisfaction and SIPD usefulness in decision making consistently get good and high categories for each indicator. So, the lack of optimal system quality in the West Nusa Tenggara Provincial Government's SIPD could be the reason that SIPD user satisfaction is unable to mediate the influence of the system's quality on decision making.

The results of this research are in line with the research of Panjaitan, et al. (2019) which states that user satisfaction cannot be an intervening/mediating variable between system quality and net benefits in user decision making. In his research, it is said that the system used is still categorized as an unsuccessful system because it has not brought significant benefits in decision making and this can be seen from the quality of the system. It still has obstacles in its implementation so that it does not satisfy users in overcoming the decision making process.

The results of this research are not in line with research conducted to examine the influence of user satisfaction mediating the quality of financial information systems on usefulness in decision making in the research of Dwi et, al (2021), ABD Rahmat et, al (2018), Krisdiantoro (2018), and Muh Ihsan et al. (2018) whose research results show positive and significant results from the influence of financial information system quality on user satisfaction. If the quality of the system is good according to the user's perception, they will tend to be satisfied in using the system. Information system users who get the desired results from the system will feel more satisfied and will use the system as a basis for decision making.

The results show that H9 is accepted. Based on the results of descriptive statistical analysis, it can be concluded that all statement items for each indicator of the quality of West Nusa Tenggara Provincial Government SIPD information are in the High category. This is in line with the results of descriptive statistical analysis on the variable SIPD user satisfaction and the usefulness of SIPD in decision making consistently getting good and high categories for each indicator. So, the high quality of information produced from the SIPD of the West Nusa Tenggara Provincial Government could be the reason why SIPD user satisfaction is good and can mediate the influence of the quality of this information on decision making.

The results of this research are in line with Dwi et, al (2021), ABD Rahmat et, al (2018), Krisdiantoro (2018), and Muh Ihsan et al. (2018) which shows positive results from the influence of financial information system quality on user satisfaction. If the quality of the information is good according to the user's perception, they will tend to be satisfied in using the system. Information system users who get the desired results from the system will feel more satisfied and will use the system as a basis for decision making.

However, the results of this study are not in line with Panjaitan, et al. (2019) which states that user satisfaction cannot be an intervening/mediating variable between information quality and net benefits. In his research, the reason given is that the information produced from the system used is still not felt to be able to be directly used as a reference in decision making so that it requires further analysis first and this is less efficient which makes users less satisfied with the quality of the information obtained and less useful. in decision making.

The results show that H10 is accepted. Based on the results of descriptive statistical analysis, it can be concluded that all statement items for each indicator of the West Nusa Tenggara Provincial Government's SIPD user training are in the Good category. This is in line with the results of descriptive statistical analysis on the variable SIPD user satisfaction and the usefulness of SIPD in decision making consistently getting good and high categories for each indicator. This means that good training provided to SIPD users of the West Nusa Tenggara Provincial Government can satisfy the users of the system so that it can mediate the influence of the training carried out on decision making.

The results of this research are in line with Andriyan (2018) and Puspitasari et al., (2019) which show that satisfaction is able to mediate the influence of training on decision-making performance. The assumption is that if the training received is in accordance with



what is needed to increase one's capacity, it can indirectly improve performance due to a feeling of satisfaction with the training received.

The results of this research are not in line with Al-Jabri (2015) who found that training did not affect system user satisfaction and system usefulness in decision making. The reason for the research was because the system used was quite complicated, so the training carried out was not able to help increase user understanding, so that in the end it was less helpful in decision making.

## CONCLUSION

The results of this research have three implications, namely theoretical, practical and policy implications. The theoretical implications of this research are as follows: The findings of this research support the Theory of Reasoned Action (TRA) where the government is asked to pay attention to behavior that arises from the use of information systems and the training received. The findings in this research support the Theory of Reasoned Action (TRA) where behavior that arises from the use of information systems and the training received by Regional Government Information System (SIPD) users can provide satisfaction to users so that they can benefit from the information produced as a basis for decision making.

Apart from that, the results of this research also confirm the theory of accountability which views that SIPD is a regional government tool in managing and providing information on regional financial management which is the responsibility of regional governments to provide information on regional government performance in a transparent and quality manner. Based on this, the high quality of the system and the quality of SIPD information and training is able to provide SIPD user satisfaction to produce regional financial management information that can be used as a basis for decision making.

The practical implications of this research can be used by Regional Governments, especially the NTB Provincial Government, as evaluation material to update Regional Financial Management Implementation Systems and Procedures as a form of Regional Government response to the enactment of SIPD. This is important because there are differences in the features and ways of using the previous information system and SIPD. The renewal of Regional Financial Management Implementation Systems and Procedures is expected to be able to become a reference for SIPD users and a form of improvement in the Regional Government Internal Control System in managing Regional Finances so that SIPD users can run the system optimally in order to produce output in the form of financial information which will later be useful as a basis for making decisions. decision. Apart from that, the Regional Government will immediately coordinate with the Ministry of Home Affairs, especially the Directorate General of Regional Financial Development regarding the obstacles faced in using SIPD. Furthermore, the head of the Work Unit should also be able to coordinate with the Work Unit in charge of personnel affairs to develop plans for organizing regular training related to the use of SIPD.

Policy implications, in terms of policy, this research can be used by the Ministry of Home Affairs, in this case the Directorate General of Regional Financial Development, as one of the considerations in determining policies related to the implementation of SIPD so that it is carried out in stages and carried out continuous evaluation to measure the quality of the system and the quality of the SIPD information.. Apart from that, the frequency of training needs to be increased by providing comprehensive material by trainers, especially any improvements and development of features in SIPD. The results of this research can also be input for the Ministry of Home Affairs as the party developing the SIPD application, so that it can be used more optimally by operators.

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