

Analysis of Adaptive Model Success of Integrated Financial Information System through User Satisfaction in Local Governments

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Abstract

This research is to analyze adaptive model success of integrated financial information system through user satisfaction in local governments. The population in this study were the parties managing the regional financial information system totaling 612 people. The sampling technique uses saturated samples. The processing of data used Smart Partial Least Squares (PLS) application for the SEM Methods. The results showed that: partially, the reliability of information systems, organizational support, benefits, user behavior, has an effect on user satisfaction with the government regency/cities in North Sumatra; partially, the reliability of information systems, organizational support, benefits, user behavior, use of the intention to the local government in North Sumatra; the user satisfaction factor affects the intention to use; Partially, the reliability of information systems, organizational support, benefits, and user behavior affects user satisfaction and its impact on intention to use in local governments in North Sumatra.

Keywords

Information System Reliability, Intention to Use, Organizational Support, Benefits, User Behavior, User Satisfaction.

Introduction

In 1998 have accoured a crisis that triggered a government reform movement for all sectors. The 1998 reform provided an opportunity for local governments to implement regional autonomy with the aim of accelerating regional development and reducing social inequalities. Indonesia implements regional government autonomy through Law No. 22/1999 on Regional Government (Dewi et al., 2018). This has an impact on one aspect, namely financial decentralization which gives local governments the authority to manage revenues, expenditures and finances.

The regional financial management system in the last ten years is supported by information technology and an integrated information system aimed at creating transparent local government financial governance. The decentralized local government implement finances is required to have a reliable regional financial management system(Muda et al., 2020 and Warae et al., 2021).

In the Minister of Finance Regulation, it is obligatory for every regional government to implement an online, real-time and integrated. To fulfill the integrated the regional government spends of information technology infrastructure, development system applications to the cost of maintaining information systems in the context of Local Government Budget (APBD) management which continues to increase rapidly.

Various models presented and applied in empirical studies. The most widely used information system success model as a reference in empirical studies is that proposed. The success model of information systems continues to develop and the behavioral aspects of information system users(DeLone et al, 2003, Venkatesh et al., 2003, Azmi et al., 2018). This research continues various previous studies by conducting exploratory studies by developing a more comprehensive information system success model on an integrated financial information system in terms of information systems aspects of human resources and organizational aspects.

This research is planned to be carried out to all local governments in North Sumatra Province with the consideration that the gap phenomenon regarding the successful model of implementing regional financial information systems in Indonesia is also owned by local governments in North Sumatra Province. North Sumatra Province has 34 local governments consisting of 33 district/city governments and one provincial government. The fact is that until the end of 2017 not all local governments in the province of North Sumatra have implemented an online and real-time and integrated regional financial information system

(Yahya et al., 2018 and Maksum et al., 2021). Currently, it is known that 34 local governments only 12 local governments have implemented an integrated regional financial information system. Bank Indonesia pays special attention to the implementation of an integrated financial information system for local governments in the province of North Sumatra as part of the local government's electronification program and non-cash national movement aimed at supporting the economic development of North Sumatra (Wixom and Todd, 2005 and Tambunan et al., 2018). Geographical conditions and the wide distribution of local governments in the province of North Sumatra are a challenge in the context of developing information technology infrastructure. The province of North Sumatra also has a population with diversity in terms of ethnicity, ethnicity and religion. There are several tribes and ethnicities including Javanese, Batak, Karo, Mandailing, Malay, Minang, Acehese and others.

Literature Review

Identify the user satisfaction consisting of the following variables are Information quality and service quality. The reliability of the quality, the higher the User Satisfaction (DeLone and McLean, 1992 and Malone, 2007). The impact of organizational performance (due to decision making from the leadership) on system users affects the success of system implementation information on an organization. Top management in information systems. This understanding is also an indicator to measure the performance of information systems that have been formed by the organization (Muda and Afrina, 2019). Therefore, management's ability to use computers, management's attention to information system performance, and management knowledge at the level of system use of each department, if it runs according to its function, then User Satisfaction at the top management level.

When goes well in the ranks of top management about a information technology is affected to the facility (Triandis, 1980). Facilitating Condition is a person's perception that infrastructure in the form of existing devices and knowledge supports the use of a technology (Venkatesh & Davis, 2000). Any organization if it provides supporting facilities for User Satisfaction both at the Top Management level and employees is believed to have a positive impact on the organization's success in running the system.

The hypothesis of this research is that the benefits are Organizational Benefit and Social Benefit. Social benefit is an approach by adding social benefits and trying to increase social bonds of customers and users in this study, and providing more personal services (Kotler, 2010). Social factors in this study consisted of gender, age and experience. Impact of social influence on behavioral intention mediated by age, gender and experience (Venkatesh et

al., 2003). The theory states the opinions of others and therefore find social influences to be more common when deciding whether or not they should use new technologies. An organization is a platform for a group of people who work in a rational way and are led in a systematic or controlled manner to achieve certain goals by utilizing the resources in it. The award is given by the organization to users of information systems who contribute, which is one of the benefits within the organization which consists of: salary, career, family support, leadership, working conditions, organizational size and procedural justice. Create user perceptions that they are supported by the organization. Social and Organizational Benefits affect organizational size and procedural fairness. Create user perceptions that they are supported by the organization. Social and Organizational Benefits affect organizational size and procedural fairness. Create user perceptions that they are supported by the organization. Social and Organizational Benefits affect User Satisfaction information Systems.

David et al (1989) stated that user satisfaction is influenced by how big the social environment in which users use information systems. The information system success factor model in evaluating the impact of information systems such as the customer impact, social impact and the impact between organizations and industries are grouped together into a net benefit model. Causing service quality (service quality) is included in the latest model. Therefore, aspects of technology & information systems (Triandis, 1980) also change the use (use) into the intention use as a correction of the contradiction with various literatures which state that use is a resultant behavior. Therefore, after the user is satisfied, the intention to use the information system repeatedly will occur.

Kettinger and Lee (1997) stated that social norms at work. Habits in connection with computer use, consequences of individual consumption of personal computers, and conditions of facilitation in the use of information technology. Facility conditions (facilitating conditions) affect the desire (intention to use) to use information systems that are supported by facilities provided by organizations that are supported at the Top Management level. Age, gender, and experience act as direct determinants. in determining interest using repetitive information systems. In organizations, especially in government, the intention when using the system will be felt when the environment. This attitude towards technology use is more important for younger workers.

The generally it will be followed by an increase in the level of learning that can be used by information system users (Kotler, 2010). Behavioral Intention (behavioral intentions) in the use of information can be interpreted as the level of desire or intention to use the system continuously with the assumption that they have access to information.

The Information System Success Model introduced (Thomas, 2006) confirms that the dimensions of the depth of information systems consisting information quality affect use through the level of user satisfaction before finally influencing and providing impacts and benefits both to users and to the organization. The results of this study are supported by other studies such as those conducted.

The implications of the existence of organizational support can affect the level of success. Top Management has a role as the top understanding in supporting the success of the system in terms of interest, knowledge support in the context of electrification. While Facilitating Condition is the perception of infrastructure support in the use of technology in the organization, this is explained in the Unified Theory of Acceptance and Use of Technology (UTAUT) Model. In the UTAUT Model, the acceptance of behavior in using information technology can be influenced by the satisfaction of users who have received stimuli from various dimensions of organizational support in it including a common understanding of Top Management, interest and support of Top Management and Facilitating Conditions (Venkatesh & Davis, 2000). The impact on the organization is able to affect user satisfaction which in turn can have a positive effect on the use of information systems.

Social benefits in the use of information systems to users, namely increasing social relations at a later stage will affect the level of user satisfaction, if the social benefits can be consistently felt by users, it will increase the use of information systems. Organizational benefits provided to users when affect the level of use of information systems. What seemed obvious and transparent is now obscure and murky; what seemed predictable and certain is now volatile and unknown; order is replaced with disorder; and manual, mechanical, and cumbersome transactions played out in local, regional, national markets are replaced with high-tech, real-time transactions played out in a multinational, multicultural, multidimensional global stage. Yesterday's reality no longer exists; it has been replaced with a new reality. This new reality is steeped and grounded in the certainty that organizational change is changing.

Davis (1989) proposed prototype measuring by combining the two most important streams, namely User Satisfaction and technology acceptance. With the rapid development of technology, each region with its respective application providers partially develops financial system applications that require high costs but with low utilization. So, we need a model or tool to measure how to find out and analyze the adaptive success of users of financial information systems in each local government. In the future, local governments

can have a model or formula for measuring the success of each user in the adaptive process or adoption of financial information systems in regions so that regional financial management can be more effective.

Materials and Methods of Research

This study was designed with a Sequential Explanatory Mixed Method. This is a researcher who combines the data found from one method to another. This study uses primary data taken from users of regional financial information systems, which consist of 34 local governments, namely 33 district/city governments and 1 North Sumatra provincial government.

The non-probability sampling technique is used in this study. The larger the sample used, the more likely the sample is representative of the population. At the same time stating that the sample should be as large as possible. This opinion assumes that the more samples taken will be more representative and the results can be generalized. The measurement of this research variable uses the Thurstone scale. The Thurstone scale is a scale used for measuring attitudes (the measurement of attitudes) which is compiled by selecting items in the form of an interval scale. Each item has a score key and when sorted, the score key produces equidistant scores. The Thurstone model rating scale is Fig. 1.

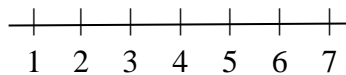


Fig. 1 The Thurstone model rating scale

A value of 1 on the scale above indicates strongly disagree until 7 states strongly agree. The consideration that the statistical model owned was intended for knowledge exploration. The initial submission of the research structural equation model based on the conceptual framework studied is as follows, Fig. 2.

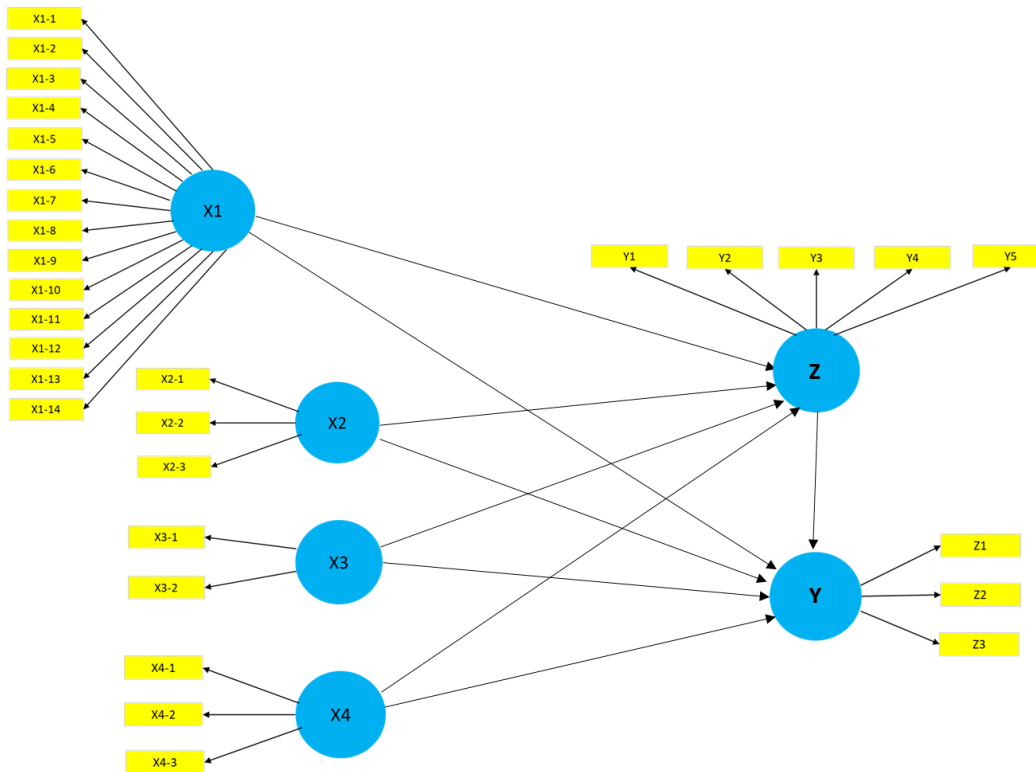


Fig. 2 Preliminary Design

- Z: User satisfaction
- X₁: Information reliability
- X₂: Organizational Support
- X₃: Benefit
- X₄: User behavior
- Y: Intention to use

The hypothesis of the research variables. The significance test was carried out using the bootstrapping method. If this value is statistically significant, then the research hypothesis is accepted. The mediation effect test with the following stages: (Hair et al., 2021).

1. Test the main effect (independent effect on the dependent) >> must be significant.
2. Calculation of the value of Variance Accounted For (VAF). VAF value is calculated by the equation.

$$VAF = 1 - \frac{\sum_s ||\mathbf{m}^s(t) - \sum_{i=1}^P \sum_{j=1}^N w_i(t) a_{ij}^s \mathbf{w}_j||^2}{\sum_s ||\mathbf{m}^s(t) - \bar{\mathbf{m}}||^2}$$

The criteria for assessing the mediating effect were based on the VAF value.

Result and Discussion

Result

Results analysis of adaptive model success of integrated financial information system through user satisfaction in local governments.

1. Evaluation of the Outer Model

Based on Fig. 3 the validity testing show in Figure 3.

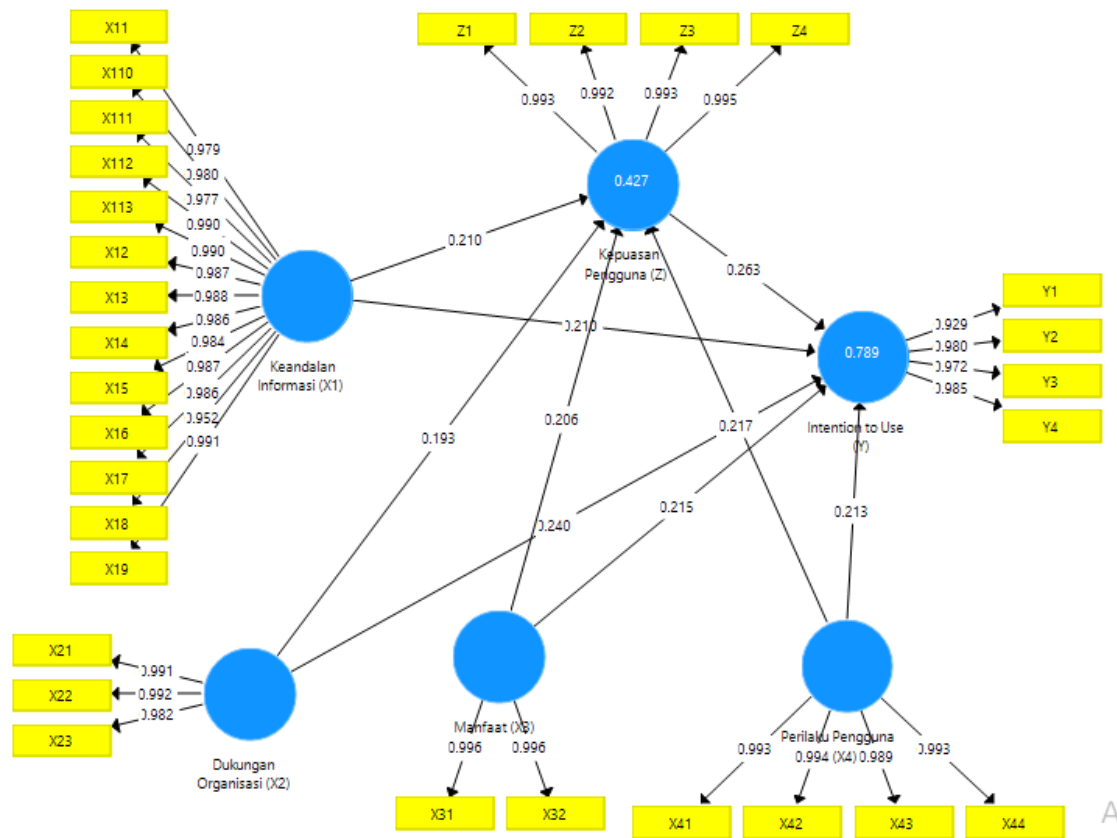


Fig. 3 Path Diagram

The reliability factor of the information system which consists of ease of use, response time, reliability, flexibility, security, time, content, form, responsiveness of staff, empathy, tangibility, assurance, and reliability has valid results where these factors are in accordance with the stated factors. Top management's understanding of computer information systems, top management's attention and interest in information and support systems, and facilitating conditions have valid results. Meanwhile, the factors of gender, age and experience as well as organizational benefits given to users when contributing to the information system they use show valid results.

The performance expectancy, effort expectancy and social influence factors show valid results where these results are in line. Likewise, the factors of content, accuracy, format, ease of use, and timeliness have valid results and are in line with the results of research. Validity Test based show in Table 1 and Fig. 4 as a follows:

Table 1 The Validity Test

Variable	AVE
Organizational Support (X2)	0.977
<i>Intention to use</i> (Y)	0.935
Information System Reliability (X1)	0.966
<i>User Satisfaction</i> (Z)	0.986
Benefits (X3)	0.991
User Behavior (X4)	0.984

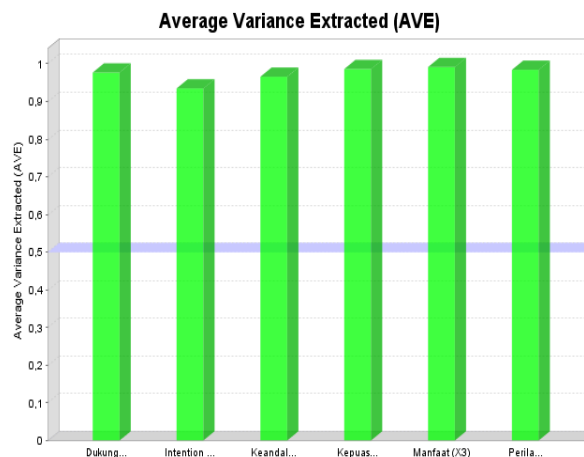


Fig. 4. The AVE in Digram

The recommended is above 0.5 (Hair et al., 2021).

2. The Reliability Examination

Following result test with Composite Reliability value show in Table 2 and Fig. 5 as a follows:

Table 2 The Composite Reliability (CR) Test

Variables	Composite Reliability
Organizational Support (X ₂)	0.992
<i>Intention to use</i> (Y)	0.983
Information System Reliability (X ₁)	0.997
<i>User Satisfaction</i> (Z)	0.996
Benefits (X ₃)	0.996
User Behavior (X ₄)	0.996

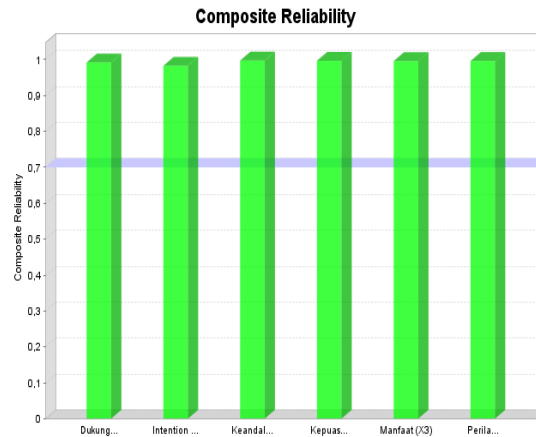


Fig. 5 Reliability Testing

The Cronbach Alpha show in Table 3 and Figure. 6 as a follows :

Table 3 Cronbach's Alpha (CA) for Realiability Ttest

Variables	Cronbach's Alpha
Organizational Support (X2)	0.988
<i>Intention to use</i> (Y)	0.977
Information System Reliability (X1)	0.997
<i>User Satisfaction</i> (Z)	0.995
Benefits (X3)	0.991
User Behavior (X4)	0.995

Source: Data processing by the author, 2020

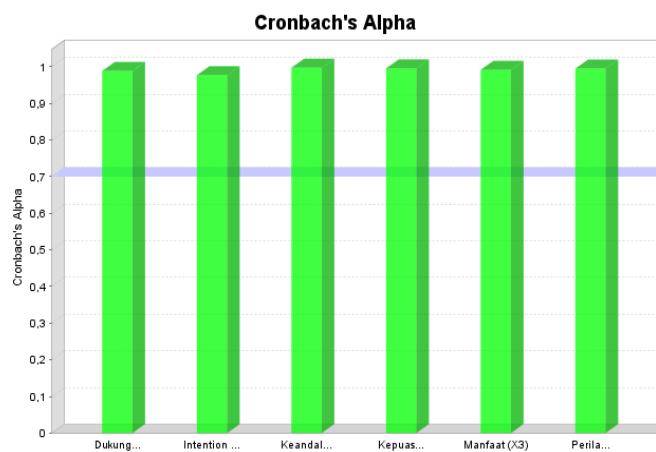


Fig. 6 Reliability Testing

The discriminant validity was tested show in Table 4.

Table 4 Validity of Discriminant

Description	Organizational Support (X2)	Intention to use (Y)	Information System Reliability (X1)	User Satisfaction (Z)	Benefits (X3)	User Behavior (X4)
Organizational Support (X2)	0.988	0	0	0	0	0
Intention to use (Y)	0.695	0.967	0	0	0	0
Information System Reliability (X1)	0.496	0.675	0.983	0	0	0
User Satisfaction (Z)	0.511	0.716	0.515	0.993	0	0
Benefits (X3)	0.504	0.683	0.493	0.517	0.996	-
User Behavior (X4)	0.507	0.685	0.496	0.524	0.509	0.992

Direct Effect Hypothesis Testing (Inner Model). The following is the path coefficient show in Table 5.

Table 5 Value of Path Coefficient and P-Value (Direct Effect Significance Test)

Relationship of Variable	Sam ple	Me an	Std Deviation	T Statisti cs	P Value s	Conclu sion
Organizational Support (X2) -> Intention to use (Y)	0.240	0.241	0.071	3.379	0.001	Accepted
Organizational Support (X2) -> User Satisfaction (Z)	0.193	0.187	0.077	2,522	0.012	Accepted
Information System Reliability (X1) -> Intention to use (Y)	0.210	0.207	0.067	3.108	0.002	Accepted
Information System Reliability (X1) -> User Satisfaction (Z)	0.210	0.205	0.080	2,631	0.009	Accepted
User Satisfaction (Z) -> Intention to use (Y)	0.263	0.263	0.080	3.287	0.001	Accepted
Benefits (X3) -> Intention to use (Y)	0.215	0.212	0.062	3.448	0.001	Accepted
Benefits (X3) -> User Satisfaction (Z)	0.206	0.204	0.083	2,491	0.013	Accepted
User Behavior (X4) -> Intention to use (Y)	0.213	0.209	0.062	3,413	0.001	Accepted
User Behavior (X4) -> User Satisfaction (Z)	0.217	0.220	0.083	2,616	0.009	Accepted

Based on Table 5 the following results as a follows:

1. Information System Reliability (X₁) significant, with significance of 0.009 <0.05.
2. Organizational support (X₂) significant, with value of 0.012 <0.05.
3. Benefits (X₃) have a positive effect on User Satisfaction (Z) significant, with value of 0.013 <0.05.
4. User behavior (X₄) significant, with value of 0.009 <0.05.
5. Information System Reliability (X₁) significant, with value of 0.002 <0.05.
6. Organizational support (X₂) significant, with value of 0.001 <0.05.
7. Benefits (X₃) significant, with value of 0.001 <0.05.
8. User behavior (X₄) has a positive effect on intention to use (Y), with a path coefficient value of 0.213 and significant, with value of 0.001 <0.05.
9. User Satisfaction (Z) significant, with value of 0.001 <0.05.

3. Coefficient of Determination (R²)

The following determination (r-square) (Table 6).

Table 6 Value of Determination

Description	R Square
<i>Intention to use (Y)</i>	0.789
<i>User Satisfaction (Z)</i>	0.427

Based on Table 6, the determination for the User Satisfaction variable (Z) is 0.427, which means Information System Reliability (X₁), organizational support (X₂), xx3, user behavior (X₄) is able to affect User Satisfaction (Z) of 42, 7%. Meanwhile, it is known that the coefficient of determination of the intention to use variable (Y) is 0.789. This value can be interpreted as Information System Reliability (X₁), organizational support (X₂), Benefits (X₃), user behavior (X₄), User Satisfaction (Z) able to influence intention to use (Y) by 78.9%. Testing Mediation (Indirect Effect). Furthermore, the indirect effect is tested.

Based on the results in Table 7, the following results are obtained:

1. The indirect effect of Information System Reliability (X₁) on intention to use (Y), through User Satisfaction (Z) is 0.151, with a P-Values value of 0.013 <0.05, it is concluded that User Satisfaction (Z) is significant in mediating the effect of System Reliability. Information (X₁) on intention to use (Y).
2. The indirect effect of organizational support (X₂) on intention to use (Y), through User Satisfaction (Z) is 0.139, with a P-Value of 0.014 <0.05, it is concluded that User Satisfaction (Z) is significant in mediating the influence of organizational support (X₂) on the intention to use (Y).

3. The indirect effect of benefits (X₃) on intention to use (Y), through User Satisfaction (Z) is 0.148, with a P-Values value of 0.018 <0.05, it is concluded that User Satisfaction (Z) is significant in mediating the effect of benefits (X₃) on intention to use (Y).
4. The indirect effect of user behavior (X₄) on intention to use (Y), through User Satisfaction (Z) is 0.155, with a P-Value of 0.008 <0.05, it is concluded that User Satisfaction (Z) is significant in mediating the influence of user behavior (X₄) on the intention to use (Y).

Table 7 Value of Path Coefficient and P-Value (Direct Effect Significance Test)

Relationship of Variable	Sa mpl e	M ea n	Std Deviati on	T Statist ics	P Valu es	Concl usion
Organizational Support (X ₂) -> User Satisfaction (Z) -> Intention to use (Y)	0.1 39	0.1 37	0.056	2,463	0.01 4	Accep ted
Information System Reliability (X ₁) -> User Satisfaction (Z) -> Intention to use (Y)	0.1 51	0.1 47	0.060	2.503	0.01 3	Accep ted
Benefits (X ₃) -> User Satisfaction (Z) -> Intention to use (Y)	0.1 48	0.1 47	0.062	2,372	0.01 8	Accep ted
User Behavior (X ₄) -> User Satisfaction (Z) -> Intention to use (Y)	0.1 55	0.1 53	0.059	2.650	0.00 8	Accep ted

F-Square show that affects (exogenous) on the variable that is influenced (endogenous). Based on Table 8, the influence of information constraints, benefits and user behavior on user satisfaction is in the medium category. Meanwhile, the influence of organizational support and user satisfaction on intention to use is included in the strong category. Table 8 as follows.

Table 8 F-Square

Description	Intention to Use (Y)	User Satisfaction (Z)
Organizational Support (X ₂)	0.163	0.041
<i>Intention to Use (Y)</i>		
Information Reliability (X ₁)	0.126	0.049
<i>User Satisfaction (Z)</i>	0.187	0
Benefits (X ₃)	0.130	0.046
User Behavior (X ₄)	0.126	0.051

Table 8, show the influence of information constraints, benefits and user behavior on user satisfaction is in the medium category. Meanwhile, the influence of organizational support and user satisfaction on intention to use is included in the strong category.

Table 9, show that the total influence lies in the organizational support variable, with a total influence value of 0.291. Meanwhile, when user satisfaction is the dependent variable, the biggest total influence lies in the user behavior variable with a total effect value of 0.217.

Table 9 Total Effect

Description	Intention to Use (Y)	User Satisfaction (Z)
Organizational Support (X2)	0.291	0.193
<i>Intention to Use (Y)</i>	0.265	0.210
Information Reliability (X1)	0.263	0
<i>User Satisfaction (Z)</i>	0.269	0.206
Benefits (X3)	0.270	0.217
User Behavior (X4)	0.291	0.193

Discussion

The reliability of information systems is in line with what was stated by Lu et al., (2005) that the 3 dimensions of information system reliability affect the level of satisfaction and use of information systems used by users in the Information System Success Model. The quality of the accounting information system can be seen in terms of processing financial data into information in the form of financial reports where the financial information is needed to meet the needs of internal and external parties which will later be used as financial decisions in an unplanned time(Young and Benamati, 2000). The value of information is more perfect if it has high flexibility. Information flexibility is needed by managers/leaders when making decisions. The system must be flexible enough, to handle the changes that occur, its importance is reasonable in the conditions in which the system operates.

Information that is an asset must be protected for security. Security is quality or state of being secure-to be free from danger (Iivari, 2005). Information system management allows data to be distributed electronically, so a system is needed to ensure data has been sent and received by the right users.

Timely information is information that is available when needed and is often reported systematically (Petter & McLean, 2009). Timeliness states the timeliness in obtaining information about an event. Information is said to be timely if the information reflects current conditions and is in accordance with the needs of managers. Timely information will help managers in making decisions

Content namely measuring system user satisfaction in terms of whether the system produces information according to needs and is supported by the completeness of the modules used. Format is measuring user satisfaction from the system display side. Does the display make

it easier for the user when using the system and whether the resulting output display is in accordance with the user's needs. These two aspects are important components in determining the reliability of information systems (Salama & Hawkes, 1993).

Based on these results, local governments are expected to continue to improve the reliability of information systems so as to encourage increased user satisfaction of system users. The calculation results show that organizational support has an effect on user satisfaction, with a path coefficient value of 0.193 and a P-Values value of $0.012 < 0.05$. This is in accordance with the model developed by Thompson that organizational support can influence behavior in the context of information systems that organizational support is assessed or measured from the dimensions of facilitating conditions, understanding top management and top management support in organizations affecting employee behavior in receiving information technology (Kefi & Koppel, 2011).

Top management leadership in the implementation of information systems has a role in the successful adoption of new technologies in the development of information systems that are run. This is also consistent with The Model of PC Utilization (MPCU). The MPCU model states that information support is able to influence social factors in the form of internalization of norms, roles, and values.

The MPCU model in the context of optimizing the use of information systems is also supported by the Goal Setting Theory. Which explains that individual behavior is influenced by how top management can influence the individual with his ideas/thoughts to achieve common goals. If someone is committed to achieving his goals, it will affect user intentions and user satisfaction as a consequence of the resulting individual and organizational performance (Garcia et al., 2020).

The basic premise of Goal Setting Theory is that a person's intention plays an important role in determining user behavior. Thus the organization's ability to internalize the use of information systems as an effort to achieve common goals can affect the satisfaction of using information systems. Where the values that exist in an organization will affect the performance and behavior of the work environment which in turn affects individual satisfaction as a feedback. of goal setting and individual commitment levels.

Ability to perform job functions while applying or using essential understanding. Management ability and level of understanding of information systems will determine the running of support from the organization to the users of the system itself. Likewise, if top management has attention and interest in information systems, it will support the

development of the information system so as to ultimately create satisfaction for system users (Huang et al., 2020).

In addition, the facilities provided by top management are a form of support for the development of information systems in an organization. With the support of complete facilities, system users will be able to use the information system with a good level of satisfaction. Based on these results, local governments should always create and improve a supportive organizational environment to encourage user satisfaction.

This result is also supported by research by Perumal et al (2020) that the benefits of using information systems as measured by the dimensions of benefits for individuals, benefits for organizations and benefits for society affect user satisfaction from using information systems. In carrying out the operational activities of the organization, it is necessary to have good management supported by qualified personnel in order to work efficiently. The important thing that must be considered in the development of information systems is humans. Human resources in an organization are the dominant factor in achieving organizational goals, because without consideration of human behavior factors the system designed will not be able to run properly. One of the human behavior that is the main concern, namely the errors that occur in the application of accounting information systems that result in the accounting information system being ineffective.

Gender and age are one of the non-technical factors that influence the development of information systems for men in processing the information usually not using all available information so that the decisions taken are less comprehensive. As with women, they tend to be more careful in processing information by using more complete information and re-evaluating the information and not giving up easily. Age can be said to affect because the older a person is, the more considerations in avoiding risk and the person's thinking power are slower than younger people. Age is an intrinsic factor that is believed to affect the use of new information systems. Age difference in mastering technology skills (Hwang et al., 2017).

User behavior has an effect on user satisfaction as indicated by the path coefficient value of 0.217 and the P-Values value of 0.009 <0.05. This encourages the creation of user satisfaction as the UTAUT Model states that the successful application of information technology is determined by use behavior and usage behavior is strongly influenced by the users themselves.

Use behavior or user behavior can be defined as how often users use information technology. An information technology will be used if the user has an interest in using the information system, because someone's belief in using a system can improve their work performance. Intentions are influenced by two basic factors, namely personal factors and social influence factors. Both of these factors have a positive effect on individual behavioral intentions that positively cause behavior. The first factor related to personal factors is attitude. Attitude is an evaluation of a person's positive or negative beliefs or feelings if he has to perform the behavior to be determined. Attitude is the amount of affection felt by a person to accept or reject an object or behavior and is measured by a procedure that places the individual on two sides, for example good or bad, agree or reject, and so on.

Performance Expectancy (Performance Expectations) as the level where a person believes that using a system will help him to improve his job performance if he gets benefits. Effort Expectancy can be said that an individual believes that he can reduce effort (time and energy) if he uses a system, until he finds it easy to use the system, then there will be interest in doing his work. While Social Influence is defined as how far someone feels that others will influence him using the new system. It can be said that information technology users have a great interest in using information technology.

It can be said that users of information technology have a great interest in using information technology, given the stronger the influence of the surrounding environment, the greater the interest that arises from individuals in using information technology. The results showed that the reliability of the information system had an effect on intention to use with a path coefficient value of 0.21 and a P-Values value of $0.002 < 0.05$. This finding is in line with the model developed by DeLone et al (2003) where the information system success model consists of 3 main components, namely production, use and benefit. In the Revised D & M IS Success Model, a quality system is a factor that influences the intention to use so that organs are expected to get real benefits.

The Theory of Reasoned Action (TRA) approach suggest that decisions made by individuals to accept information system technology are conscious actions that can be explained and predicted by their behavioral interests. Likewise, the Technology Accession Model (TAM) developed Hwang et al (2017) states that the perceived benefits and ease of use of information systems are the reasons for a person to see the benefits and ease of use of information systems to make the person's actions/behaviors a benchmark in accepting an information system. system. Therefore, the reliability of information systems is a factor that influences the intention to use.

On the other hand, in a mandatory use environment, users believe that it is mandatory to use technology and cannot be avoided. These findings indicate that organizational support actually affects the intention of use. The results show that the benefits affect the intention of use where the path coefficient value is 0.215 and the P-Values value is $0.001 < 0.05$. This finding is in line with the revised D & M IS Success

It is further explained by Hwang et al (2017) that age, gender, and experience act as direct determinants. in determining interest using repetitive information systems. In organizations, especially in government, the intention when using the system will appear when the system is considered useful for users. In his study found that there is a relationship between perceived benefits and attitudes that encourage the intention to use.

Indirectly, information system users will use the system if the information system will improve its performance at work. In addition, environmental factors in the workplace will also have an indirect influence on the use of information systems (Hwang et al., 2017). For example, if in a work environment almost all senior employees use information technology in completing their work, new employees in the work environment will also imitate what their seniors do. The ease of using information systems without having to spend a lot of effort will make system users automatically use information systems repeatedly, especially if they can improve their performance.

User behavior has an effect on intention to use, which is indicated by the path coefficient value of 0.213 and the P-values $0.001 < 0,05$. This result is in accordance with the model disclosed by the Model of PC Utilization. The theory reveals that behavior is determined by what people want to do. If it is associated with the use of information systems, it can be interpreted that the use of information systems by users (employees) where the use of information systems depends on the user's options.

Use behavior user behavior can be defined as how often users use information technology. An information technology will be used if the user has an interest in using the information system, because someone's belief in using a system can improve their work performance. Based on these results, it can be seen that these findings are in line with the research proposed (Dwivedi, et al., 2020) where a person will be interested in using new information technology if the user believes that using information technology will improve their performance, using information technology can be done easily, and the user gets influence. from the surrounding environment in using the information technology.

If users are not satisfied with an information system, it is difficult to consider the success of an information system. If the results obtained exceed expectations, of course the user will feel very satisfied. The results of this study are also relevant to the Information System Success Model proposed by Franque et al (2020) where system user satisfaction will encourage repeated use of the system by users. In other words, user satisfaction affects the intention of use.

The results show that the reliability of the information system affects the intention to use through user satisfaction, which is indicated by the path coefficient of 0.151 and the P-Values value of $0.013 < 0.05$. These results are relevant to the D&M IS Success Model. The theory reveals that the reliability of information system technology affects user satisfaction. The higher the reliability of the information system will affect user satisfaction in using the system.

On the other hand, the Unified Theory of Acceptance and Use of Technology (UTAUT) prioritizes the human aspect as a user. In this case, system user satisfaction will encourage the individual to use the system repeatedly. Therefore, the results of this study are in line with the approach of the D & M IS Success Model and the Unified Theory of Acceptance and Use of Technology (UTAUT).

Service quality meets expectations if the expected service the same as perceived means satisfying the user for the quality of service provided by the information system software application provider. Likewise, it is said that perception does not meet expectations if the expected service is greater than the perceived service, meaning that the service is of low quality (Liu et al., 2020).

Several aspects need to be considered in order to improve the reliability of information systems. Responsiveness requires a wise, detailed explanation, fostering, directing and persuading to respond to all forms of procedures and work mechanisms that apply within an organization. The development of organizational support is triggered by the tendency of employees to set organizational characteristics to resemble humans. If employees perceive that the organizational support they receive is high, then these employees will unite membership in their self-identity and then carry a more positive perception of the organization.

Management support has an important role in the development stage of accounting information systems and also the successful implementation of information systems. In the context of the position held by top management is a better position, then in mastering

information systems and IT knowledge, top management can understand the design of accounting information systems which then use their knowledge to design accounting information system plans for development according to the information needs of the organization. Top management is in charge of setting strategy and planning activities in general and directing the course of the organization.

Based on the results of the study, it was found that the benefits affect the intention to use through user satisfaction with a path coefficient value of 0.148 and a P Value of 0.018 <0.05. This is relevant to the D&M IS Success Model. DeLone and McLean provide a synthesis that the success of information systems is characterized by the benefits felt by individuals as users which in turn have an impact on the organization. Individual benefits are determined by user satisfaction and also the use of information systems.

The consisting of work expectations, expectations of convenience and social influence, the higher the effect on system user satisfaction which will encourage user interest in using the system (Kovalev et al. 2020). Based on the findings obtained in this study, the findings of this study can be realized:

1. The central government needs to build a standardized (certain ISO) accounting information system application platform that is compatible for all regions so that various accounting information system applications used by each Regional Government can be synchronized.
2. Local governments need to improve the information system used in order to increase the user satisfaction factor which will have an impact on the intention to use. Concrete efforts that can be in the form of monitoring and evaluating the system periodically and then developing the system according to the needs and technological developments.
3. Local governments need to increase organizational support in order to increase user satisfaction factors which will then have an impact on intention to use. This can be manifested in the support of top management in the creation of a supportive organizational culture and optimization of facilities and facilities that support the use of regional financial information systems. The creation of organizational culture is strongly influenced by the characteristics of each local government, as well as universal values such as awareness, attitude, and responsiveness.
4. Local governments need to continuously improve the benefits aspect in order to increase the user satisfaction factor which will then have an impact on intention to use. Efforts that can be made include designing an organizational structure by considering the suitability of the organization's vision with the development of human

- resources (users) of financial information systems which include competence, work experience, age, gender which can affect the adaptive success of an integrated financial information system.
5. Local governments need to continuously improve user behavior factors as part of increasing user satisfaction which in turn will have an impact on intention to use. This can be implemented through training efforts, technical guidance, and continuous socialization to system users to improve user skills and understanding in completing their work.
 6. Based on the research conducted, there are several limitations in this study, namely:
 7. The variables used in this study are factors that come from internal organizations, namely the reliability of information systems, organizational support, benefits, user behavior, and user satisfaction in influencing intention to use. There is a need for research on external factors such as regulatory policies and public participation.
 8. This study took respondents using information systems. In the framework of the development stage of the information system, research is also needed on analysts and developers of regional financial information systems.
 9. This study uses data from one observation period. For the sustainability and development of information systems in the future, a periodic observation period is required every period.

Conclusions

1. Information System Reliability, Organizational support, benefits and user behavior has a positive and significant effect on User Satisfaction. This means, all variables affect the level of satisfaction
2. Information System Reliability, Organizational support, benefits and a user behavior has a positive and significant effect on Intention to use. This means, all variables affect the intention to use.
3. Information System Reliability, Organizational support, benefits and a user behavior has a positive and significant effect on Intention to use through user satisfaction. This means, all of these variables turned out to be significant through intention but more likely through user satisfaction. Intention is not only from satisfaction and users' motive, but also must be seen from organizational support, benefits and also user behavior.

This means that any technology-based local financial information system must pay attention not only to the development of information systems as proposed by DeLone & McLean, but also to pay attention to organizational support, benefits, and user behavior. In the future,

organizational support affects the level of user satisfaction, because organizational support provides user experience so that later on the use of information systems will run more optimally to help user satisfaction activities. Being able to pay attention to all variables so that development is not in vain, sustainable and can be adapted to organizational needs and user behavior.

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