The Effect of Information System Quality, Perceived Usability, and Information Quality on User Satisfaction of Finance Management System (FMS) Applications

Asih Waris Lestari¹, Aloysius Harry Mukti²*, M.F Christiningrum¹

¹Management Department, Institut Bisnis Nusantara, Jakarta 13340, Indonesia
²Faculty of Economic and Business, Universitas Bhayangkara Jakarta Raya, Jakarta 12550, Indonesia

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*Corresponding author:
E-mail: aloysius.harry@dsn.ubharyajaya.ac.id

ABSTRACT
Information technology plays an important role in financial system, company need this for quality improvement. The purpose of this study was to examine and analyze the effect of information system quality, perceived benefits, and information quality on user satisfaction at PT. Wijaya Karya (Persero) Tbk. The number of respondents used as many as 45 employees of PT. Wijaya Karya (Persero) Tbk. This research is quantitative by using the analysis method with SmartPLS3 program. The results of this study indicate that the influence of information system quality, perceived benefits, and information quality have a positive effect on application user satisfaction.

Keywords: Quality of information systems, perceived benefits, quality of information, employee satisfaction

Introduction
The need for information technology systems in the corporate environment has become a demand of the times that must be met in order to be able to compete globally. One form of this concern is the use of the Finance Management System application, hereinafter referred to as FMS, which is a system to facilitate the management and control of financial and accounting documents. The development of information systems and technology provides various benefits in managing and storing data and converting that data into information to users. The use of computers in the company provides benefits and convenience for users. Computers have the advantage of providing accurate data, speed in processing various data and performing automation according to orders from users. If a user is able to master and utilize the technology well, it can have an effect on increasing the efficiency of the company’s activity processes and gaining a competitive advantage by managing existing information resources [1]. The development of information technology affects the role of accounting information systems in companies because information technology has drastically changed organizations in carrying out their business activities [2]. The use of information technology systems in construction companies is inseparable from various success factors. Factors that influence the use of information technology systems in banking companies include the quality of information systems, information quality, Perceived Usefulness, and user satisfaction of...
information systems. Quality information system is an application-based technology information system used in processing transaction data.

Finance Management System (FMS) is the application of PT Wijaya Karya (Persero) Tbk aimed at making it easier to manage and control financial and accounting documents. Finance Management System (FMS) application has existed since 2019 and continues to be developed until now. The Finance Management System (FMS) application emerged as a response from company employees to the development of information technology, lifestyle entering the digital era and the impact of the COVID-19 pandemic. With this, the company began to innovate to improve application-based financial applications that were developed by optimizing the use of financial data in order to help employees to process financial transactions more quickly, easily by paying attention to security aspects. Finance Management System (FMS) application currently only used by PT. Wijaya Karya (Persero) Tbk both the Operational Division and the Functional Division. Subsidiaries have not used the Finance Management System application because of the limitations of the subsidiary having different financial transaction flows and it takes a long time to develop the features of the Finance Management System (FMS) application.

Hypothesis Development

1. The Effect of Information System Quality on User Satisfaction

According to theory, external variables affect beliefs about outcomes associated with the behavior performed which on the other hand shape attitudes towards the behavior that is formed. The results of this study are in line with those of [3-7] which states that the Quality of Information Systems has an effect on user satisfaction.

H1: Information System Quality has an impact on User Satisfaction

2. The Effect of Perceived Usefulness on User Satisfaction

Perceived Usefulness is defined as a person’s belief that the use of certain information will improve his performance. If someone believes that it is useful then he will use it. Conversely, if someone believes that the information is less useful then he will not use it. Research and Wijanto [7] shows that there is an influence of Perceived Usefulness on the satisfaction of accounting software users. Meanwhile Pratiwi [8] research, found that the benefits of using information affect end user satisfaction. From some of these research results there is an influence between perceived usefulness on end user satisfaction.

H2: Perceived Usefulness has an impact on User Satisfaction

3. The Effect of Information Quality on User Satisfaction

Users are satisfied with the information produced is timely and relevant than the software used is able to produce information that can be clearly understood. If the results are in accordance with the time they need, it will affect user satisfaction with the quality of the information used. the research of [7] which states that Information Quality has an effect on user satisfaction.

H3: Information Quality has an impact on User Satisfaction

Material and Methods

Material

The sample in this study were employees of PT Wijaya Karya (Persero) Tbk who had an FMS application login account. Based on the data obtained, it is known that the number of employees of PT Wijaya Karya (Persero) Tbk who have an FMS application login account is 69 employees.

Data Analysis Method

The method that will be used in testing the hypothesis of this research is structural equation modeling. The data is processed with SmartPLS software. Structural Equation Modeling (SEM) is a statistical model that is useful for explaining the relationship between several variables. In its use, SEM examines the structure of the relationship expressed in a series of equations. These equations describe the entire relationship between the constructs (independent variables and independent variables) involved in the analysis of [9]. In this study, the SEM method used is Partial Least Square (PLS).
Result and Discussion

Outer Model Measurement Results

1) Convergent Validity Results
In general, the Convergent Validity value that can be used is at least 0.5 or more, so it can be concluded that the level of reliability of this instrument is statistically reliable.

2) Composite Reliability Results
In general, the composite reliability value that can be used is at least 0.6 or more, so it can be concluded that the reliability of this instrument is statistically reliable.

Inner Model Measurement Result
At this measurement stage, it describes the relationship between latent variables based on substantive theory. This measurement uses a structural model, namely R-square (R²). Measurement analysis using Smart PLS 3.0. The results of the inner model in Smart PLS 3.0 show the image that is formed as follows.

![Figure 1. Measurement model](image)

At this stage, to explain the strength of the independent latent variable on the dependent latent variable, 0.45 was declared strong, 0.35 was moderate, and 0.25 was weak. Based on the data processed using Smart PLS 3.0, the R-square obtained is as follows:
Based on the data presented in Table 1 above, it can be seen that the adjusted R-square value of the User Satisfaction variable (Y) is 0.611 (61%) this value is included in the strong measurement standard, thus it can be interpreted that the ability of the R-square value has a strong influence. This shows that the variables of Information System Quality, Perceived Usefulness and Information Quality affect the User Satisfaction variable by 60.5% or there are still 39.5% of other variables that have not been studied in this study.

**Hypothesis Test**

In direct influence, it is hypothesized that the Information Quality variable has an effect on User Satisfaction, the Information System Quality variable has an effect on User Satisfaction and the Perceived Usefulness variable has an effect on User Satisfaction.

In PLS statistical testing of each hypothesized relationship is carried out using simulation. In this case, it is done by bootstrapping the sample. Testing with bootstrapping is also intended to minimize the problem of abnormal research data. The test results with bootstrapping from the PLS analysis are as follows:

1) Hypothesis Testing 1 (The Effect of Information System Quality on User Satisfaction)

The results of testing the first hypothesis show the relationship between Information System Quality and User Satisfaction as seen in the table showing the original value (O) which is the path coefficient of 0.322 with a T statistic of 3.728. This value is greater than the value of t table (1.960). So that it can be interpreted that the Quality of Information Systems has an effect on User Satisfaction.

2) Hypothesis Testing 2 (The Effect of Perceived Usefulness on User Satisfaction)

The results of testing the second hypothesis show the relationship between Perceived Usefulness and User Satisfaction as seen in the table showing the original value (O) which is the path coefficient of 0.016 with a T statistic of 1.773. This value is smaller than the value of t table (1.960). Perceived Usefulness has the opposite relationship with User Satisfaction. So, it can be concluded that Perceived Usefulness has no effect on User Satisfaction.
3) Hypothesis Testing 3 (The Effect of Information Quality on User Satisfaction)

The results of testing the first hypothesis show the relationship between Information Quality and User Satisfaction as seen in the table showing the value (O) which is the path coefficient of 0.258 with a T statistic of 3.445. This value is smaller than the value of t table (1.960). So that it can be interpreted that the Quality of Information has an effect on User Satisfaction.

Discussion

Direct Effect of Information System Quality on User Satisfaction

Based on the results of hypothesis testing and discussion of data carried out by the author, the results obtained that the Quality of Information Systems has an effect on User Satisfaction. Information system user satisfaction is one of the benchmarks for the success of an accounting information system. This is based on the expectancy value theory developed by (Ajzen and Fishbein [10]). According to this theory, external variables affect beliefs about outcomes associated with the behavior performed which on the other hand shape attitudes towards the behavior that is formed. The results of this study are in line with those of DeLone and McLean [3], McKinley et al. [11], Rai et al. [4], McGill et al. [5], Almutairi and Subramanian [6] and Istianingsih and Wijanto [6] which states that the Quality of Information Systems has an effect on user satisfaction. In this study, the software used has many facilities, can correct or identify errors and the application used is also accurate so that application users can generate reports that are exactly needed by users so that users are satisfied with the applications used.

In the research literature and in practice, user satisfaction is often used as a surrogate measure of information system effectiveness [12]. The results obtained by [3,5,6,11], show that the quality of information systems has a positive effect on user satisfaction. The higher the quality of information produced by an information system, the more user satisfaction will increase [3]. This opinion is supported by the results of research by [4,5,6,11]. If users of information systems believe that the quality of the system and the quality of information generated from the system used is good, they will feel satisfied using the system. This opinion is supported by the results of research by [4,5,6,11,13]. If users of information systems believe that the quality of the system and the quality of information generated from the system used is good, they will feel satisfied using the system.

Direct effect of perceived usefulness on user satisfaction

Based on the results of hypothesis testing and data discussion conducted by the author, the research results obtained that Perceived Usefulness has no effect on User Satisfaction. The results of this study are in line with the research of Amalia and Pratomo [14], Hasibuan [15] theoretically, perceived usefulness can be said to be a user’s trust in information systems because they obtain benefits or uses that can help their work performance. The usefulness of information system users can be seen from the trust of information system users, if the user feels that the system is useful, he will use it. The opinion that Perceived Usefulness has no effect on user satisfaction. A negative t value indicates that Perceived Usefulness has an opposite relationship with User Satisfaction. So it can be concluded that Perceived Usefulness has no effect on User Satisfaction. Perceived Usefulness has no effect on User Satisfaction. This can be seen from the ease with which the system is learned and able to improve performance, the sophistication of the system which is able to complete tasks quickly, and the features in the system are complete so that the benefits obtained are maximized according to user perception. This gives satisfaction to application users.

Direct effect of information quality on user satisfaction

Based on the results of hypothesis testing and data discussion that has been carried out by the author, what is obtained from the research results that Information Quality has an effect on User Satisfaction. The results of this study are in line with that it is possible that the quality of information is adequate. The results of this study are in line with the research of
Istianingsih and Wijanto [7] which states that Information Quality has an effect on user satisfaction. This shows that users are satisfied with the information produced is timely and relevant than the software used is able to produce information that can be clearly understood. If the results are in accordance with the time they need, it will affect user satisfaction with the quality of the information used.

Conclusion

Based on the discussion above, the authors provide conclusions in this study as follows:

1. Information System Quality has an effect on User Satisfaction. This can be seen from the ease of the system to be learned by people who are first time using it, it is easy to understand and the sophistication of the system makes users able to use it well and is also able to increase performance productivity. This gives satisfaction to users of accounting information systems. The results of this study are in line with those of DeLone and McLean [3], McKiney et al. [11], (Rai et al. [4], McGill et al. [5], Almutairi and Subramanian [6] and Istianingsih and Wijanto [7] which states that the Quality of Information Systems has an effect on user satisfaction.

2. Perceived Usefulness has no effect on User Satisfaction. This can be seen from the ease with which the system is learned and is able to improve performance, the sophistication of the system that is able to complete tasks quickly, and the features on the system are complete so that the benefits obtained are maximized according to user perception. This provides satisfaction for application users.

3. Information Quality has an effect on User Satisfaction. This can be seen from the quality factor of the information produced by the system has a good level of accuracy. This gives satisfaction to the application. The results of this study are in line with that it is possible that the quality of information is adequate. The results of this study are in line with the research of Istianingsih and Wijanto [7] which states that Information Quality has an effect on user satisfaction

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