

**DELONE MODEL EMPIRICAL TEST SUCCESS AND MCLEAN
REGIONAL MANAGEMENT INFORMATION SYSTEM (SIMDA) IN
THE FRAMEWORK OF REGIONAL FINANCIAL TRANSPARENCY
(STUDY IN PALOPO CITY)**

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ABSTRACT

This study aims to examine the factors that affect the successful implementation of information systems (IS) with indicators of user satisfaction and utilization SIMDA by municipalities Palopo using a combination model of success TAM developed by DeLone and McClean (2003), and Seddon and Kiew (1995). This study was to demonstrate empirically that satisfaction SIMDA application utilization is influenced by the perception of usefulness and perceived ease of which are part of the TAM model and influenced by the quality of service both to the treasurer or external parties related to the utilization of government SIMDA. Applications SIMDA as support to Government Regulation No. 56 of 2005 which requires local governments to hold a regional financial information system to support the management and financial reporting, as the Government Regulation No. 60 of 2008 Article 2 paragraph (1).

Kata kunci: Persepsi kegunaan dan kemudahan, keberhasilan penggunaan sistem informasi, SIMDA, Delone dan McLean Model.

INTRODUCTION

Advances in information technology have given a lot of influence on the development of a government and private organizations in the process of financial transactions. Information technology (IT) has much to give even affect a variety of means for management in its decision-making. IT supported information system that can effectively provide added value to the organization (Porter and Millar, 1985, Turban, et. Al 2005). Difficulty ratings success and effectiveness of information systems directly prompted many researchers to develop a model measuring the success of the system informasiseperti Bailey and Person (1983), Davis (1989), DeLone and McLean (1992, 2003), Magal (1991), Szajna and Camel (1993) , Seddon (1997), Rai et al. (2002), Briggs et. al (2003), Iskender and Ozkan (2013), Gorla and Somers (2014), Xinli (2015). Empirical research on the model of success DeLone and McLean (1992 and 2003) conducted by McGill et al. (2003), Wahyu (2011) and Lee and Yu (2012) found that the system quality, information quality and service quality has a significant influence to the satisfaction of users of the system. While user satisfaction system to give effect to the form of increasing organizational and individual performance.

The study, using variable information quality and perceived usefulness has also been carried out by Seddon and Kew (1995.1997), Rai et al., (2002), Istianingsih and Wijanto (2008). Istianingsih research results and Wijanto (2008) USING research models of Seddon (1995.1997) states that the highquality information generated will increase the perceived usefulness viewed from the user's perception and the results of this study reinforce previous hasilpenelitian. The different results expressed Livari (2005) and Dody and Zulaikha (2007) that the quality system (quality system) and quality information (information quality) generated by the system do not significantly affect the perception of the usefulness (perceivedusefulness).

The quality system and quality of information that can either convince the user that the SI to be used easily and is not a burden for them. Measurement of the D & M IS Success Model public sector is different because it is not only measured by the cost benefit, user satisfaction and the results were released, but the extent to which such information systems assist management in planning and budget control, productivity and as a means of transparency to the public further successful implementation of IS can be measured with success in reducing corruption (Newcomer and Caudle, 1991, Wang and Liao, 2007, Rosacker and Olson, 2008, Sorum et al, 2012, Xinli, 2015).

REVIEW OF LITERATURE

Teori Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a model for predicting and explaining how users accept the technology and use technology in the work (Davis, 1989). TAM is the result of the development of the Theory of Reasoned Action (TRA) developed by Fishbein and Ajzen (1980) with the premise that the reactions and one's perception of things, will determine the attitude of the person. This study uses a model of success TAM (DeLone and Mclean, 1992 and 2003; Seddon and Kiew, 1995; Istianingsih and Wijanto, 2008). They found that the success of an information system can be represented by the qualitative characteristics of the information system itself (system quality), the output quality of the information system, the perception of usefulness and influence on user satisfaction information system (user satisfaction).

Success System Information

Information system is expected to function effectively, indicating that the successful development of the information system. Radityo and Zulaikha (2007) and Laudon and Laudon (2000), states that described the success

of the system is a difficult thing. The use of cost-benefit analysis can not be done perfectly because not all benefits can be quantified.

Many studies (Ives et al., 1983; Bailey and Pearson, 1983; Doll and Torkzadeh, 1988; Seddon and Yiew, 1992; Mahmood et al. 2000; Doll et al., 2004; Livari, 2005; Landrum and Prybutok 2004), the success of information systems is proxied by user satisfaction (user satisfaction). However, as this proxy received criticism from Markus and Keil (1994). They expressed satisfaction would not be meaningful if it does not improve performance.

Effect of Quality Systems and Information on usability Perception

The study, using a variable system quality and perceived usefulness take into information system success has been practiced by Davis et al., (1989), Adams et.al. (1992), Szajna and Scamel (1993), Chin and Todd (1995), Iqbaria et al., (1997), Rai et al., (2002), as well as Gumaraes et al., (2007), and Istianingsih and Wijanto (2008), states that the higher result kualitasSI which is reflected in the level of ease will further increase the performance of users based on their perception. Istianingsih and Wijanto (2008) in addition to using research model DeLone and Mclean (1992) and models Seddon (1997) states that the higher the quality of the information generated by the software used, will increase the perceived usefulness viewed from the user's perception and strengthen the research that has been done before , The study, using variable information quality and perceived usefulness has also been carried out by Seddon and Kew (1995.1997), Li (1997) and Rai et al., (2002). The different results expressed Livari (2005) and Dody and Zulaikha (2007) with the object of student UniversitasDiponegoro, users of information systems web-based academic, showed results that tend not support the model of success D & M.bahwakualitas system (system quality) and quality information (information quality) the resulting system does not significantly affect the perception of the usefulness (perceived usefulness).

METHODOLOGY

The research model is intended to examine the relationship between the quality of the system (system quality), quality information (information quality), perceived usefulness (perceived usefulness), and user satisfaction (user satisfaction), in conjunction with the individual or organization. Model studies, presented in the figure as follows:

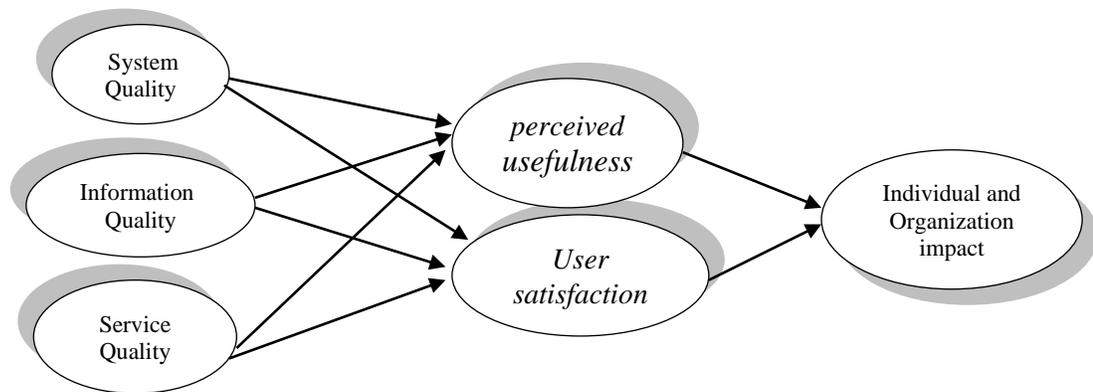


Figure 1. Conceptual model

ANALYSIS AND INTERPRETATIONS

System quality has a direct influence positively and significantly to perceived usefulness with $P = 0.001 (<0.05)$. system quality has a positive influence and not significant to user satisfaction with $P = 0.025 (<0.05)$. Information quality has a direct influence positively and significantly to perceived usefulness with $P = 0.001 (<0.05)$, information quality has a direct influence positively and significantly to user satisfaction with $P = 0.007 (<0.05)$. Service Quality has a direct and significant effect on the perceived usefulness with $P = 0.047 (<0.05)$. Service Quality have a direct

impact positively and significantly to user satisfaction with $P = 0.001$ (<0.05).

RESULTS AND DISCUSSION

Perceived usefulness and Information Quality directly affect positively and significantly to the Quality System, users have a positive perception of the quality of the system when viewed from perceived usefulness and System Quality. meaning that with increasing its then followed by an increase in perceived usefulness. Users have a positive perception of the use of SIMDA when viewed from Quality Information and perceived usefulness. user believes that by using SIMDA will improve their performance in work. Service Quality directly and positively affect the perceived usefulness, respondents considered that the quality of service by the provider SIMDA offer convenience for users. The respondents believe that the use SIMDA in Palopo fixed forward in terms of benefits to support their activities due to changes in the rules on financial management.

Quality System directly affect positively and significantly to perceived usefulness. Respondents have a positive perception of the use of SIMDA when viewed from the System Quality and perceived usefulness. Information Quality positive and significant effect directly on the user satisfaction. Respondents thought that by using SIMDA can improve their performance results are consistent with Ibna Aufar (2009), that the level of use of a computer technology on a person can be predicted from the attitude of attention to the technology.

Service Quality positive and significant effect directly on the user satisfaction. The tendency SIMDA users assume that the quality of service SIMDA providers can support their activity. The results are consistent with the conclusion Ibna Aufar (2009) that the level of use of a computer technology on a person can be predicted from the attitude of the collateral provider, for example in case of trouble

technically perceived usefulness positive and significant impact on personal and organizational means with increasing PK followed by increased user satisfaction with themselves and the organization they work.

User satisfaction significantly influence personal and organizational means with increased user satisfaction, followed by an increase in user satisfaction with themselves and the organization they work. The results of this study together with Saleh Alhabib and Steve Drew (2014), Azhari and Intan Sari H. Z (2008), Mao and Palvia (2006) and Jahroni (2015).

CONCLUSION

Based on the subject matter, the purpose of research and discussion, it can be argued conclusion of the study showed that of the eight hypotheses built everything stated hypothesis can be accepted. Specifically, the study found SIMDA important role in supporting the financial management areas in Palopo. This study also provides empirical support for the theory of TAM in the context of the use of SIMDA by government officials Palopo town. However, the problem lies in the internet connection is still not equitable and stable for all sectors in the town of Palopo, but these obstacles do not affect the interests and the performance and quality of SIMDA itself.

FUTURE SCOPE OF RE

Here it takes the role of government to create a comfortable climate for the officials in particular those relating to SIMDA to provide support facilities and continue to give attention in the form of regular visits and the training given SIMDA users sometimes changed in accordance with the principles and organizational needs of local government officials

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