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MEASURING USER SATISFACTION AND NET BENEFIT OF SAKTI SYSTEM: LESSONS FROM STAKEHOLDERS OF REGIONAL TREASURY OFFICE IN RIAU PROVINCE

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Abstract: "User satisfaction" is always an important measure of a stakeholder's opinion of e-government and must cover the entire stakeholder experience. "Net benefits" are the most important success factor of implementation system information and can measure the balance of positive and negative impacts of the e-government like the SAKTI system. This study aims to analyze the influence of service quality, information quality, system quality, organizational support, and regulatory environment on user satisfaction and net benefits of SAKTI users. This quantitative study uses primary data in questionnaires distributed to respondents through google forms and interviews. The questionnaire used simple random sampling. The sample size in this study was 482. The data were analyzed by Structural Equation Modeling (SEM) using Partial Least Square (PLS), namely SmartPLS version 3.2.9. The hypothesis test results show that system quality significantly and strongly impacts user satisfaction. Information quality has a large and strong impact on user satisfaction. Service quality has a large and strong impact on user satisfaction. Organizational support has a small and weak impact on user satisfaction. The regulatory environment has a large and strong impetus for user satisfaction. User satisfaction, influenced by service quality, information quality, system quality, organizational support, and the regulatory environment, strongly impacts the net On Stakeholders of the Regional Treasury Office in Riau Province. The research model can use to conduct surveys of user satisfaction on SAKTI or other e-government and evaluate the results.

Keywords: e-government, SAKTI System, User Satisfaction, Net Benefit, SmartPLS

CITATION

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INTRODUCTION

The most important factors for successfully implementing e-government services are user satisfaction and the net benefits of using e-government (Alawneh et al., 2013; DeLone and McLean, 2003). User satisfaction in e-government has been the focus of various studies. It suggests different frameworks and approaches. Research to determine the significant factors influencing user satisfaction with e-government services has been growing in various countries since e-government was launched as a new method of service delivery in the public sector by governments. In the globalization era, information and communication technology, as well as the use of the internet, promise efficiency, speed of information delivery, affordability, and transparency. The government seeks to harmonize public services and technological advances by implementing electronic or e-government. The Directorate General of Treasury, Ministry of Finance, one of the government entities managing stated finances, has implemented e-government.

The SAKTI system is a mandatory e-government system. The SAKTI system was built to support the principles of financial management that are performance-based, integrated, accountable, transparent, economical, efficient, effective, and orderly. In the 2022 Fiscal Year, based on the

Minister of Finance Regulation PMK 171/PMK. 05/2021, the SAKTI website-based has entered full module implementation (Indonesia, 2021). To evaluate the continuous improvement of the SAKTI system, DGT conducted a user satisfaction survey. The DGT IT, system satisfaction survey, becomes the benchmark for organizations to develop IT system innovations and develop/improve applications to organizational needs aligned with user expectations. Figure 1 in this study summarizes the survey results from 2017-2021.

Although in 2021, SAKTI user satisfaction experienced a slight increase, it was the lowest increase compared to other applications due to the full use of website-based SAKTI starting in 2021. The 2021 user satisfaction survey showed that the SAKTI's net benefits obtained the lowest score compared to other applications, as shown in Table 1. Riau Province is one of the provinces sampled for the 2021 SAKTI user satisfaction survey, with the results of SAKTI user satisfaction in Riau Province being below the national average of 4.50. In addition, from the results of the 2021 Multidimensional Scaling (MDS) analysis on the perceptual map, SAKTI shows differences in perceptions of satisfaction which have a point position quite far from other provinces, one of which is in Riau Province.

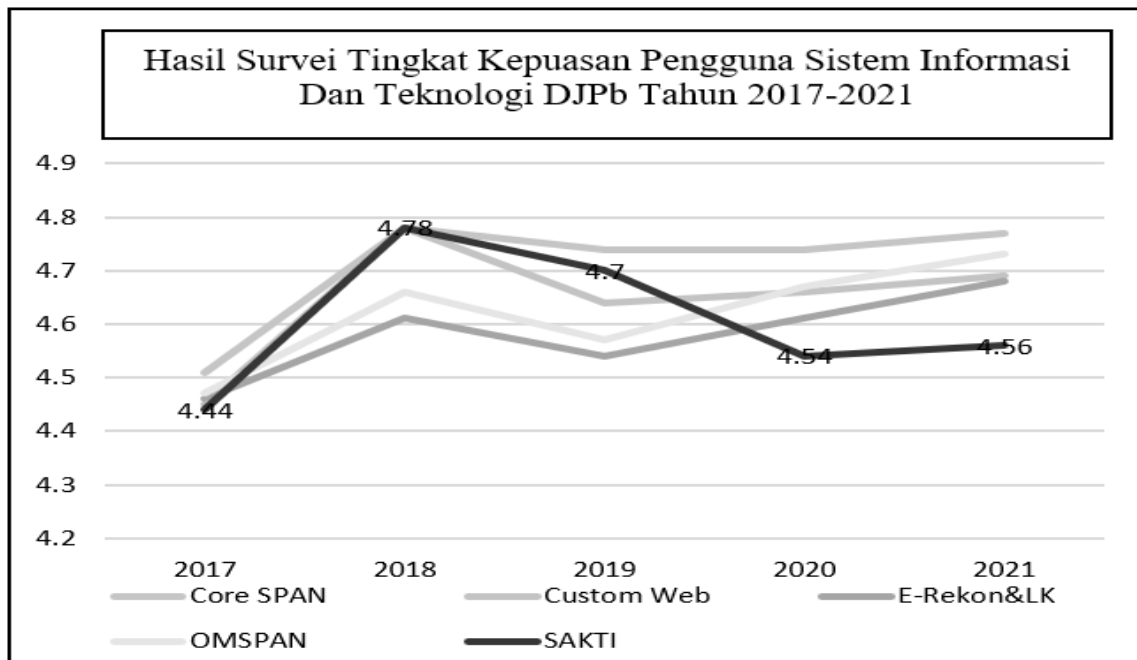


Figure 1. Results of Survey on User Satisfaction Level

Table 1. Summary of Net Benefit Score in 2021

Core Span / EBS	Custom Web	e-Rekon and LK	OM SPAN	SAKTI	Overall
4,83	4,76	4,73	4,78	4,59	4,72

Various studies have been conducted to formulate an appropriate model for measuring user satisfaction with information systems. In the context of online e-government services, both from a technical and non-technical perspective. Information Systems Success Model (ISSM) by DeLone and McLean (2003) suggests six dimensions of IS success measurement: Information Quality, System Quality, Service Quality, Use or Intention to Use, User Satisfaction, and Net Benefits. Then in 2007, Halawi et al. conducted research by adopting the success model of DeLone and McLean (2003) in implementing Knowledge Management Systems in 18 organizations in the United States. The results of his research indicate that system

quality, information quality, and service quality have a positive effect on user satisfaction. In the public sector, (Iivari, 2005) researched the success of the financial and accounting information system implemented by the city council of Oulu, Finland, on mandatory e-government. This study shows that system quality and information quality have a significant positive effect on user satisfaction, and user satisfaction also has a significant positive effect on individual impacts. To analyze the non-technical perspective, use a combination of the Human-Organization-Technology (HOT) Fit Model and the Technology-Organization-Environment (TOE) Model, such as organizational support and the regulatory environment.

Table 2. Summary Research Model

Researcher	Model
Nasrudin and Widagdo (2020)	ISSM, TAM, and UTAUT (Unified Theory of Acceptance and Use of Technology)
Priyo et al. (2018)	TAM (Technology Acceptance Model)
Amriani and Iskandar (2019); Sihotang (2020)	ISSM
Harnowo et al. (2021)	HOT Fit Framework

Table 3. Summary Research Gap

Researcher	Results
Harjito et al. (2015); Zai and Dewi (2014); Arifiantika (2015) and Harnowo et al. (2021)	System quality has no significant effect on user satisfaction
Sihotang (2020); Iskandar et al. (2016); Kader and Ali (2012); Arifiantika (2015) and Muharor et al. (2015)	Information quality has no significant effect on user satisfaction
Anwar et al. (2016); Kara (2018) and Iskandar et al. (2016)	Service quality has no significant effect on user satisfaction
Harnowo et al. (2021)	Organizational supports have a negative, not significant effect on user satisfaction

Amriani and Iskandar (2019) stated that the testing model with UTAUT and TAM is considered less relevant for implementing non-manda-

tory systems. Still, it will be relevant for implementing mandatory systems such as SAKTI. In addition, Sihotang (2020) examined user satisfac-

tion with SAKTI by using the success of the DeLone and McLean information systems because they are considered the most appropriate. So, the model used in this study will combine the success model of DeLone and McLean (2016), the HOT Fit, and the TOE Model, which previous researchers have never used.

The results of this study can provide theoretical and practical benefits for further research in evaluating the implementation of website-based and mandatory e-government services based on the concept of user satisfaction for e-government policymakers evaluating the successful implementation of the e-government service system based on user satisfaction factors and their impact on net benefits can help to continuous improvement. This study has the following research objectives to analyze system quality, information quality, and service quality from technical perspectives and organizational support and the regulatory environment from non-technical perspectives. It affects the user satisfaction of SAKTI on stakeholders in the Regional Treasury Office of Riau Province and their impact on the net benefit of the SAKTI system.

LITERATURE REVIEW

Information Systems Success Model

DeLone and McLean developed the Information Systems Success Model (ISSM) in 1992 to measure the success or effectiveness of information systems. At first, DeLone and McLean formulated that the success of information systems can be represented by six dimensions which are the basis for measuring the success of implementing information systems. The six dimensions are information quality, system quality, use, user satisfaction, individual impact, and organizational impact of information systems. Then in 2016, DeLone and McLean proposed a new model that makes the previous model like the life cycle of a system that uses variables of system quality, information quality, service quality, usage intensity, usage, user satisfaction, and net impact.

The HOT-Fit method is a new framework developed by Yusof et al. (2008) by combining models from the Information System Success Model (DeLone and McLean) and the IT-Organizational Fit Model. The Human component assesses information systems regarding system use and user satisfaction. The system's use and user satisfac-

tion are closely related to who uses it, the level of users (level of user), training, knowledge, expectations, and attitudes to accept and reject the system. The Organization component assesses the system from organizational structure and environmental aspects. The Technology component assesses information systems from system quality, information quality, and service quality.

The TOE (Technology-Organization-Environment) Model discusses the technology context relevant to the organization (Baker, 2012). Both are already available on the market but have not been used. Organizational context refers to the organization's characteristics, the resources contained in the organization, the organization's size, and the organization's managerial structure. Resources within the organization include human resources as well as ICT resources. Several organizational context factors often used in previous research include top management support, user training, and the company's ICT infrastructure readiness. Meanwhile, the environmental context includes government regulations, community demands, pressure from business competitors, and support from service providers.

As previously mentioned, organizations need to evaluate technology acceptance thoroughly. Therefore, organizations must consider aspects other than technical, such as environmental and organizational. Pudjianto et al. (2011) proposed several organizational and environmental contexts that determine the success of information system implementation, especially for government information systems or e-government. Two factors that are considered important are organizational support and the regulatory environment.

Net Benefit

The net benefits of implementing an information system are increased productivity with improvements in effectiveness and efficiency (DeLone and McLean, 2003). Net benefit can be seen as the extent to which system contributes or does not contribute to individuals and organizations. The individual impact can be seen in more efficient use of time, increasing effectiveness in completing work, increasing quality of decision-making, and reducing errors made by users (Yusof et al., 2008). Meanwhile, according to Petter et al. (2008), measuring net benefits at the organizational level en-

sure that people who assess organizational benefits are in the correct position to carry out the assessment. The perceived net benefits as a positive impact of the successful implementation of a government information system need to also consider process aspects with improved transparency, accessibility, and accountability as essential indicators for individual and organizational performance (Chen et al., 2019). Based on the IS-Impact model developed by Gable et al. (2008), the impact factor measures current user satisfaction. The indicators used in this study combine Gable et al. (2008), Yusof et al. (2008), and Chen et al. (2019), namely learning, efficiency, decision effectiveness, productivity, improved outcomes/outputs, increased capacity, transparency, information accessibility, and accountability.

User Satisfaction

Satisfaction is a consideration of a product or service that fulfills user desires at the lower or upper level (Oliver, 1997). Meanwhile, according to DeLone and McLean (1992), user satisfaction in the IS-Success model is one of the most important steps to determine the success of an organization. According to Seddon and Kiew (1996), user satisfaction can be defined as the final feeling of pleasure or displeasure resulting from interaction with the system. Satisfaction can be achieved if the results of information technology follow the expectations of its users. In their research, Gable et al. (2003) stated that satisfaction was measured by satisfaction with information, systems, service, and overall enjoyment.

System Quality

System quality is a measure of the system itself and is an expected aspect of the system (DeLone and McLean, 2003 and 2016). Users will expect a system that is easy to use to help complete tasks and save time on task completion. System quality is measured by the user's perception of an information system. The desired characteristics of a system include ease of use, system flexibility, system reliability, ease of learning, system features, and integration. According to Alawneh et al. (2013), the system's quality also needs to consider the security factor of the system itself or system security.

Information Quality

Seddon (1997) stated that information quality is related to user perceptions of information quality produced by technology-based information systems used to assist the operational activities of an organization. According to DeLone and McLean (2016), information quality represents the technical aspects of data quality, information, or reports generated from an information system. Information quality is measured by the user's perception of the information system, and the desired information quality characteristics from the system output are data/reports and web pages such as relevance, understandability, accuracy, conciseness, completeness, currency, timeliness, and usability.

Service Quality

Parasuraman et al. (1991) stated that the overall evaluation of the service function received by the customer (technical quality) and how the service is delivered (functional quality) is service quality. The services received and felt by customers follow the expectations of these customers, so the service quality can be considered good. Yusof et al. (2008) explained that the implementation of information systems needs to be assessed from the service quality dimension, translated as the measures of technical support or service (measurement of technical support or service). While the definition of service quality, according to Petter et al. (2008), is the quality of assistance or support which includes empathy, technical competence, support reliability, accuracy, and responsiveness level from IT officers that users have received from the information systems department and related officers.

Organizational Support

According to Neves and Eisenberger (2014), organizational support is the perception of employees that the organization values their contributions and cares about their well-being. According to Eisenberger et al. (1986), perceptions of organizational support consist of the dimensions of reward, development, working conditions, and concern for employee welfare. Organizational support represents the non-technical aspect of overall leadership and institutional support for the implementation of information systems. Chen et al. (2019) describe

organizational support as top management support, past success, and organizational culture. Top management support is critical to the success of the information systems. According to Gangwar et al. (2015), organizational support can be explained by IT capability, organizational readiness, training and education, top management commitment, competitive pressure, and trading partner support. IT capability can be defined as the extent to which IT factors provide greater benefits for the company, so the indicators used to measure the organizational support variable use a combination namely IT capability, leaders/top management support, training and education, and organizational culture (Chen et al., 2019; Gangwar et al., 2015).

Regulatory Environment

In the TOE framework, the regulatory environment is the most critical environmental factor influencing innovation and plays an essential role in e-business. According to Zhu et al. (2004), the regulatory environment can be explained by four indicators, namely government incentives, government procurement, laws support, and legal protection. In the context of e-government, new policies, and regulations are often needed to support the implementation of an information system (Pudjianto et al., 2011). Spears and Barki (2010) stated that it is necessary to pay attention to compliance with regulations in the context of information systems called security policies to increase user participation. Generally, a regulatory environment perceived as conducive by users will support implementing the information system.

HYPOTHESIS DEVELOPMENT

System Quality and User Satisfaction

DeLone and McLean (2003) have stated that at the combined measure of an information system derived from software and hardware performance can be called system quality. The system's quality reflects the inherent characteristics of the system concerned with producing information. According to Petter et al. (2008), the expected characteristics of an information system include system flexibility, system reliability, ease of use, ease of learning, and the presence of intuitive, sophisticated, responsive, and flexible system features. DeLone and McLean (1992) stated that the system's quality has a positive effect on user satisfaction, meaning that

the better the system's quality, the more satisfaction the users of the system will increase. Many studies support this statement and find a strong relationship between system quality and user satisfaction, such as Al Athmay et al. (2016), Prakoso (2018), Kara (2018), Sihotang (2020), Nasrudin and Widagdo (2017), Harnowo et al. (2021), Amriani and Iskandar (2019), Erimalata (2016), Muharor et al. (2015), and Kader and Ali (2012). Therefore, better system quality will have a significant positive effect on user satisfaction with the SAKTI system.

H1: System quality has a significant positive effect on user satisfaction'SAKTI system.

Information Quality and User Satisfaction

According to DeLone and McLean (1992), information quality positively affects user satisfaction. If users feel the information generated from the system is of high quality, user satisfaction will increase. On the other hand, if the information generated by the system is inaccurate, it will result in disappointment and dissatisfaction. Quality information is vital. Errors or inaccuracies of information will be bad for the organization. Research by Seddon and Kiew (1996) stated that information quality positively influences user satisfaction and system usability. The positive effect is that most system users can use the information generated by the system, which is very helpful for users in their work. Furthermore, DeLone and Mclean (2003) also consistently stated that information quality positively affects user satisfaction. User satisfaction is a subjective assessment based on several experiences encountered using an information system. Many studies support this statement and find a strong relationship between IS user satisfaction and information quality. Al Athmay et al. (2016), Zaidi et al. (2017), Jiang and Ji (2014), Hassanzadeh et al. (2012), Kara (2018), Prakoso (2018), Harnowo et al. (2021), Erimalata (2016), Zai and Dewi (2014), Harjito et al. (2015), Alruwaie and Mubarak (2014) which stated that the higher the quality of the information found in information systems, the higher the user satisfaction. Therefore, the better the quality of the information produced, the significantly positive effect on the satisfaction of SAKTI users.

H2: Information quality has a significant positive effect on user satisfaction'SAKTI system.

Service Quality and User Satisfaction

Service quality is a traditional factor that affects satisfaction. DeLone and Mclean (2003) stated that service quality positively affects user satisfaction in an information system. When the perceived service quality of an information system is high, satisfaction will increase, thus making users reluctant to switch to other alternatives. According to Alawneh et al. (2013), in their research on the public sector, the quality of public services significantly positively affects community satisfaction. Improved service quality will also increase user satisfaction (Prihanto et al., 2022). Erica and Rasyid (2018) stated that service providers are indeed required to be able to meet the needs desired by users. In this case, good service quality will positively affect user satisfaction. Many studies support the relationship between service quality and user satisfaction, including Al-Kaseasbeh et al. (2019), Alruwaie and Mubarak (2014), Hassanza-deh et al. (2012), Nasrudin and Widagdo (2017), Prakoso (2018), Sihotang (2020), Haryani (2016), Harnowo et al. (2021), Muharor et al. (2015). Therefore, the better the quality of the services provided, the significantly positive effect on the satisfaction of SAKTI users.

H3: Service quality has a significant positive effect on user satisfaction'SAKTI system.

Organizational Support and User Satisfaction

According to Pudjiyanto et al. (2011), organizational support represents non-technical aspects of overall leadership and institutional support for the implementation of information systems. The information system perceived by the user has received full support from the leadership, and the institution where the user works will determine user satisfaction and the successful implementation of the information system. On the other hand, a lack of clarity in the support provided by leaders and institutions related to an information system will cause user resistance to implementing the information system. User satisfaction is influenced by how good the information system (technology) is and how good the environment and organization are. Yusof et al. (2008) added an organizational dimension as a setting where user and system interaction occurs. Several previous studies, such as Erimalata (2016) have stated that place internal organizational support (usually the department/divi-

sion/section/information technology section) as an antecedent of user satisfaction. Nasution et al. (2022) found that employee transfers/changes carried out by management also affect user satisfaction. Harnowo et al. (2021) also stated that organizational support positively affected user satisfaction.

H4: Organizational support has a significant positive effect on user satisfaction'SAKTI system.

Regulatory Environment and User Satisfaction

In the context of e-government, new policies, and regulations are often needed to support the implementation of an information system (Pudjiyanto et al., 2011). Generally, a regulatory environment perceived as conducive by users will support implementing the information system and user satisfaction. In HOT-Fit model, Yusof et al. (2008) stated that the Organization component assesses the system from organizational and environmental aspects. According to Baker (2012), in the TOE Model, the environmental context includes government regulations, community demands, pressure from business competitors, and support from service providers. In addition, Zhu et al. (2014) and Spears and Barki (2010) also mention regulatory factors and security policies in an environmental context. So that in the implementation of information systems, it is necessary to pay attention to information security policies to guide and control user behavior through a series of instructions/rules that users must follow (Hedstrom et al., 2011).

H5: The regulatory environment has a significant positive effect on user satisfaction'SAKTI system.

User Satisfaction and Net Benefit

User satisfaction is considered an essential step in determining an information system's success by evaluating the opinions of users or customers (DeLone and McLean, 2003). In the Model (HOT) Fit Framework developed by Yusof et al. (2008), user satisfaction which is part of the human factor, has a two-way (reciprocal) relationship with net benefits. The user factor (Human), in this case, user satisfaction, is the dominant factor in exploring the potential of information systems to provide the benefits expected by users and organizations (Erimalata, 2016). Several previous stu-

dies examined the relationship between user satisfaction and net benefits, including Muharor et al. (2015), Harnowo et al. (2021), Amriani and Iskandar (2019), and Nasrudin and Widagdo (2017)

which stated that user satisfaction has a positive effect significant to net benefits.

H6: User satisfaction has a significant positive effect on the net benefits'SAKTI system.

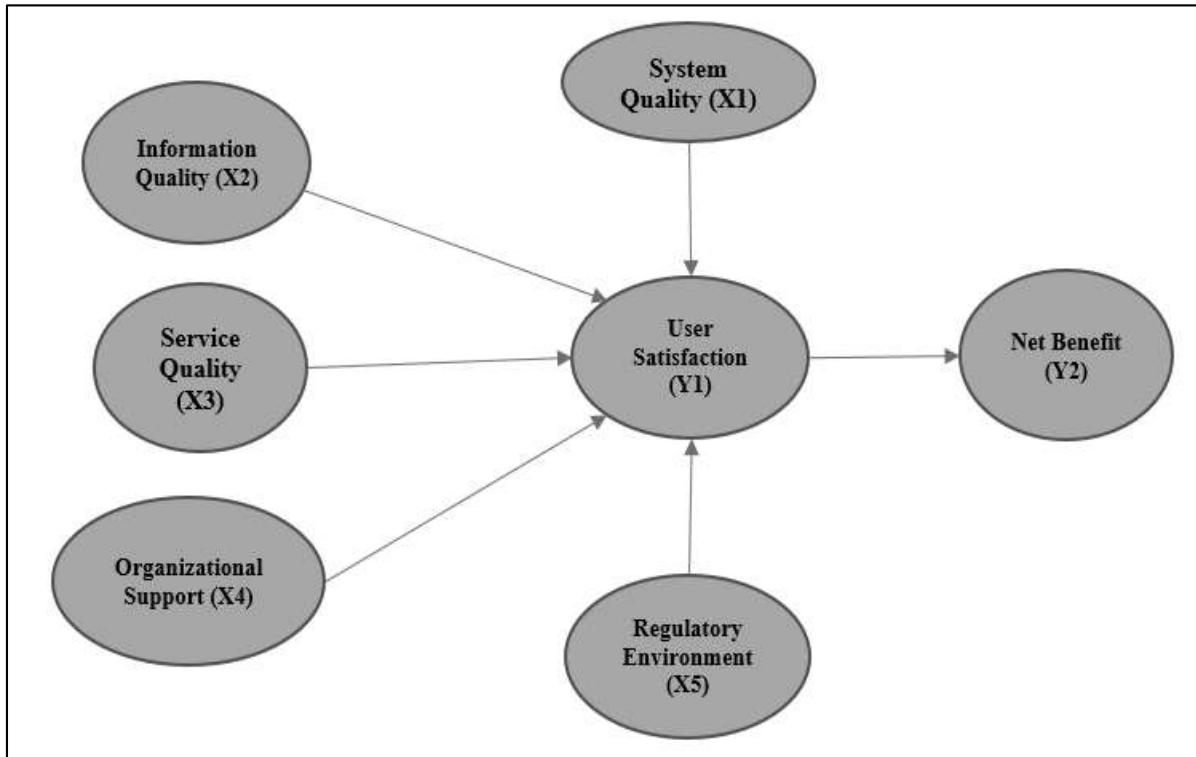


Figure 2. Research Model

METHOD

The research hypothesis was tested empirically using data collected from surveys. The research instrument measures all research constructs within the theoretical framework. After developing a theoretical framework based on a literature review, initial instruments were created for the data collection process. Then assess the validity of the questionnaire by conducting a pilot study. The population research was conducted on 4817 users of SAKTI in 2022. It is spread over 3 Stated Treasury Service Offices (KPPN) i.e. KPPN Pekanbaru, KPPN Dumai, and KPPN Rengat. This quantitative study uses primary data in questionnaires distributed to respondents through google forms and interviews. Data collection technique used simple random sampling. The result was that 482 questionnaires were collected and used as samples. The questionnaire used a schema based on five-point Likert-type scale questions.

Operational Definitions

Operational definition of constructs of this study are 7 variable. The first is Service Quality (X1), the variables are ease of use, system flexibility, system reliability, ease of learning, system features, Integration (DeLone and McLean, 2003; 2016), and system security Alawneh et al. (2013). The second is Information Quality (X2), the variables are relevance, understandability, accuracy, conciseness, completeness, timeliness, and usability (DeLone and McClean, 2016). The third is Service quality (X3), the variables are responsiveness, accuracy, reliability, technical competence, and empathy of the IT personnel staff (DeLone and McClean, 2016). The fourth is Organizational Support (X4), the variables are IT capability (Gangwar et al., 2015), leaders/ top management support (Gangwar et al., 2015; Chen et al., 2019), training and education (Gangwar et al., 2015), and organizational culture (Chen et al., 2019). The fifth is

Regulatory environment (X5), the variables are legal protection, business laws support (Zhu et al., 2004), and the security policy (Spears and Barki, 2010). The sixth is User satisfaction (Y1), the variables are systems satisfaction, information satisfaction, service satisfaction, overall satisfaction, and enjoyment (Gable et al., 2003). The last is Net Benefit (Y2), the variables are learning (Gable et al., 2008), efficiency (Yusof et al., 2008), decision effectiveness (Gable et al., 2008; Yusof et al., 2008), productivity, improved outcomes/outputs, increased capacity (Gable et al., 2008), transparency, information accessibility, and accountability (Chen et al., 2019).

Pilot Study

Improving the questionnaire is the aim of the pilot study. The pilot study's importance is ensuring that the data collected will enable the re-

searcher to assess and investigate the reliability and validity of the proposed measure of all factors/constructs. SPSS tests validity and reliability—a validity test conducted to measure the accuracy of the research instrument. The questionnaire is good and valid if the correlation coefficient is > 0.3 (Ghozali, 2011). A reliability test is a questionnaire conducted to measure respondent answers' consistency. The questionnaire is reliable if the Cronbach alpha value is 0.70 (Ghozali, 2011).

Data Analysis

Structural Equation Modeling (SEM) examined the conceptual framework model using Partial Least Square (PLS). The data analysis uses SmartPLS version 3.2.9. Data analysis consists of three components: testing the outer model, the inner model, and the hypothesis. The path diagram designed is illustrated in Figure 3 below.

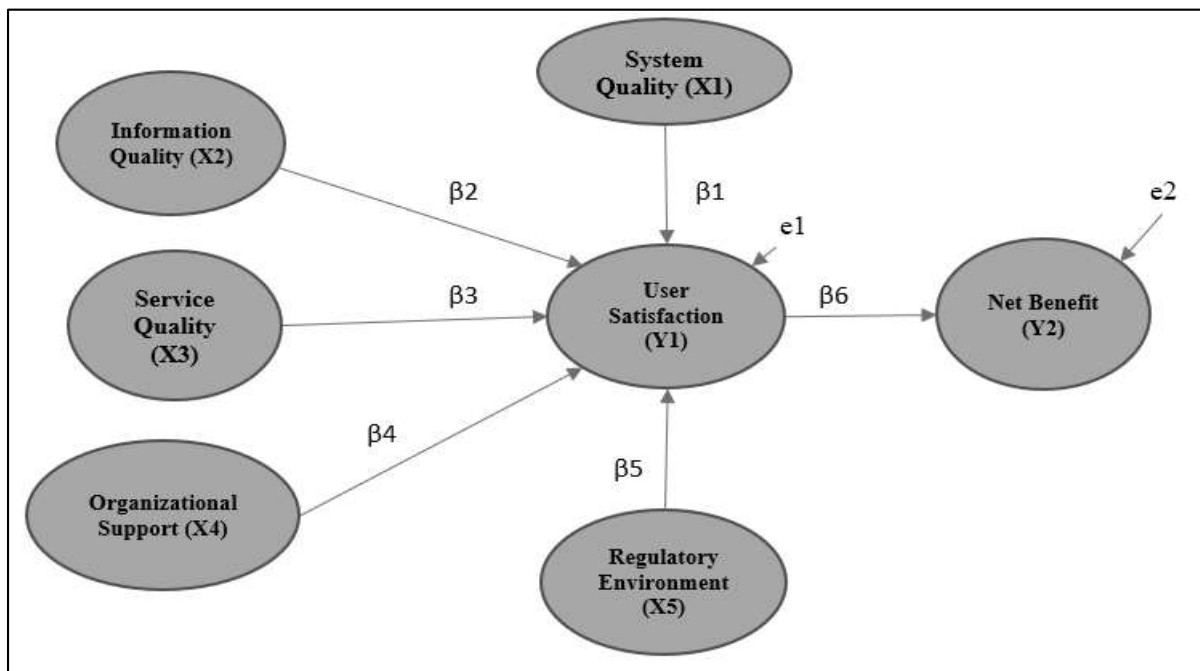


Figure 3. Path Diagram

Outer Model

The outer model test defines how each indicator relates to its latent variable. Two Outer measurements of the PLS model, namely reflective and formative indicators. The reflective indicators are measured by looking at the results of convergent validity and internal consistency. Convergent

Validity Test is seen with the loading factor value, where the expected loading factor value is > 0.7. The discriminant validity test can be seen with the AVE value, and the expected AVE value is > 0.5. The measurement of reflective indicators uses the Construct Reliability Test by looking at the Cronbach alpha, and the expected Cronbach alpha is >

0.7. Measurement of formative indicators is done by looking at multicollinearity. It can be seen with the VIF value < 5 . It showed that the indicator does not occur in multicollinearity. If there is a multicollinearity problem, it can be solved by deleting constructs that have a low VIF value (Hair et al., 2014).

Inner Model

The inner Model Test can be done to test the relationship between latent constructs. According to Duryadi (2021), the inner model can be evaluated with the Coefficient of Determination Test or R Square. If the Adjusted R Square value is 0.19, the exogenous effect on the endogenous is weak. At 0.33, the exogenous effect on the endogenous is moderate, and at 0.67, the exogenous effect on

the endogenous is strong.

Hypothesis Testing

Hypothesis testing is carried out to make decisions on assumptions that have been made based on statistical results on whether to accept or reject the statement. Hypothesis testing for this study was carried out using a 5% significance. Testing the hypothesis in the PLS-SEM is done by using the path coefficients test and the significance test. If the path coefficient value is > 0 and the p-value 0.05, it is concluded that it is positive and significant so that the hypothesis is accepted. Conversely, if the path coefficient value is < 0 and the p-value is 0.05, it is concluded that it is negative and insignificant, then the hypothesis is rejected.

RESULTS

Table 4. Demographics of Respondents

Classification	Information	Amount
Gender	Male	264
	Woman	218
Age	< 30 year	96
	30-40 year	206
	41-50 year	156
	>50 year	24
Level of education	Senior High School	65
	Diploma	101
	Bachelor	279
	Masters	37
Position	KPA	10
	PPK	31
	PPSPM	25
	Bendahara	216
	Pengelola Keuangan Lainnya	200
Working periods	0-5 year	173
	6-10 year	93
	11-20 year	191
	> 20 year	25

Classification	Information	Amount
Experience in the SAKTI system	<2 year	365
	2-4 year	94
	4-6 year	17
	> 6 year	6
Module of SAKTI	Administrasi	57
	Penganggaran	54
	Komitmen	65
	Bendahara	81
	Pembayaran	92
	Persediaan	25
	Aset tetap	28
	Piutang	14
	GL dan Pelaporan	66

Source: processed data (2022)

Instrument Validity

The results of the questionnaire feasibility test can be seen from the results of the validity and reliability tests. The validity test results showed that all statements' correlation value is greater than 0.30 (correlation > 0.30), meaning that all statements are valid. The reliability test results stated that the value of Cronbach's alpha on all variables was > 0.70, meaning that all variables were reliable. These results showed that the measured indicators and variables had met further testing requirements.

Structural Model Results

The outer measurement of the PLS model consists of measuring reflective and formative indicators. The outer model test is a measurement model to assess the model's validity, reliability, and multicollinearity. The results of the measure-

ment of reflective indicators used convergent and discriminant validity tests and construct reliability tests. The expected loading factor value is > 0.7, except for the X1.6.1 indicator, which is 0.679. The AVE value for all variables is > 0.5, meaning that the discriminant validity on all variables can be said to be valid. If the AVE value is valid, the loading factor value > 0.5 is acceptable (Duryadi, 2021). The tested model showed no convergent validity problem, so the construct in this research model can be said to have good discriminant validity. The Cronbach alpha and Composite Reliability values for all variables are greater than 0.7, meaning all variables meet the reliability consistency criteria. Furthermore, the measurement of formative indicators is carried out using a multicollinearity test where, in this model, multicollinearity occurs because the VIF value in the regulatory environment variable (X5) > 5.

Table 5. Multicollinearity Test Results (Initial Model)

Variable	User Satisfaction (Y1)	Net Benefit (Y2)	Decision
System Quality (X1)	3.336		V
Information Quality (X2)	3.832		V
Service Quality (X3)	2.763		V
Organizational Support (X4)	4.587		V
Regulatory Environment (X5)	5.903		-
User Satisfaction (Y1)		1.000	V

Table 6. Multicollinearity Test Results (Final Model)

Variable	User Satisfaction (Y1)	Net Benefit (Y2)	Decision
System Quality (X1)	3.252		V
Information Quality (X2)	3.898		V
Service Quality (X3)	2.569		V
Organizational Support (X4)	4.417		V
Regulatory Environment (X5)	4.468		V
User Satisfaction (Y1)		1.000	V

Table 7. R Square Test Results

Variable	R Square	Adj. R Square	Decision
User Satisfaction (Y1)	0.861	0.860	Strong
Net Benefit (Y2)	0.803	0.803	Strong

It is necessary to remove one indicator in the regulatory environment variable that has a low VIF value to overcome the multicollinearity problem, namely, the security policy indicator. Because it still has two other indicators, namely legal protection and law business support, the regulatory environment variable can still be maintained in the study. It means there is no relationship between the independent variables in this research model, and it is eligible to continue testing the inner model. The results of the Inner model test were carried out using the R Square tests. Based on the R square test results from the structural model above, the Adjusted R Square coefficient for user satisfaction is 0.860. It can be interpreted that the

five exogenous variables can explain 86% of the variation in user satisfaction in the model, namely system quality, information quality, service quality, organizational support, and regulatory environment. While 14% remaining are other factors of the research model. It means that system quality, information quality, service quality, organizational support, and regulatory environment strongly affect user satisfaction. Furthermore, an Adjusted R² of 0.803 is obtained for net benefits, meaning that 80.3% of the variation in net benefits can be explained by user satisfaction, and other factors outside the research model explain 19.7%. It means that user satisfaction has a strong effect on net benefits.

Table 8. Path Coefficients Uji Test Results

Variable	Path coefficients	P value (<0.05)	Decision
System Quality → User Satisfaction	0.251	0.000	H1 accept
Information Quality → User Satisfaction	0.155	0.001	H2 accept
Service Quality → User Satisfaction	0.476	0.000	H3 accept
Organizational Support → User Satisfaction	-0.050	0.335	H4 reject
Regulatory Environment → User Satisfaction	0.199	0.001	H5 accept
User Satisfaction → Net Benefit	0.896	0.000	H6 accept

Source: processed data (2022)

DISCUSSION

System Quality and User Satisfaction

Based on respondents' responses, SAKTI users feel that the SAKTI system is easy to use and learn, flexible has complete features, is integrated, and is secure. They feel satisfied because this system can help them complete tasks and save time. The main advantage of SAKTI is good system security. However, things still need to be improved in this system. Users still feel many errors occur in the SAKTI system, and also not easy to learn the SAKTI system. The hypothesis test results stated that the system's quality has a large and strong impact on user satisfaction. These results show that system quality can positively increase user satisfaction with SAKTI in the Work Unit in the Regional Treasury Office of Riau Province. So it is necessary to maintain advantages of the SAKTI system and improve its shortcomings to increase user satisfaction. These results support the results of research conducted by Al Athmay et al. (2016), Nasrudin and Widagdo (2017), Kara (2018), Sihotang (2020), Prakoso (2018), Muharor et al. (2015), Amriani and Iskandar (2019), Harnowo et al. (2021), Kader and Ali (2012), and Erimalata (2016). They stated that system quality has a positive effect significant effect on satisfaction with various e-government applications. However, the results of this study contradict the results of research conducted by Zaidi et al. (2017), Arifiantika (2015), Zai and Dewi (2014), and Harjito et al. (2015). They stated that the system's quality does not significantly affect user satisfaction.

Information Quality and User Satisfaction

Based on the respondent's responses, SAKTI users feel that the data, information, or reports from the SAKTI system have met the characteristics of being relevant, easy to understand, accurate, consistent, complete, timeless, and useful by the expectations of its users. It also can improve the transparency of the reports. Overall information quality SAKTI system is excellent. However, things still need to be improved, such as the data/information/reports produced by the SAKTI application being incomplete and not easy to understand. Suggestions for improvement submitted by SAKTI users related to information quality, namely adding information related to monitoring the use of Government Credit Cards (KKP) per KKP

owner/holder. The results of hypothesis testing found that information quality has a large and strong driving force on user satisfaction. These results showed that information quality could positively contribute to increasing the user satisfaction of SAKTI on stakeholders in the Regional Treasury Office of Riau Province. So it is necessary to continue developing systems to produce information needed by SAKTI users to increase user satisfaction. The results of this study support the results of research conducted by Zaidi et al. (2017), Al Athmay et al. (2016), Jiang and Ji (2014), Hassanza-deh et al. (2012), Kara (2018), Prakoso (2018), Harnowo et al. (2021), Erimalata (2016), Zai and Dewi (2014), Harjito et al. (2015), Alruwaie and Mubarak (2014) which stated that the higher the quality of the information found in information systems, the higher the user satisfaction. However, it does not support the results of research as stated by Sihotang (2020), Amriani and Iskandar (2019), Arifiantika (2015), and Kader and Ali (2012) that information quality has no significant effect on user satisfaction. In their research, Muharor et al. (2015) stated that information quality had an insignificant negative effect on user satisfaction.

Service Quality and User Satisfaction

Based on respondent's responses, SAKTI users feel that the service personnel/channels are accurate, reliable, and competent according to their expectations so that users can improve their understanding, efficiency, effectiveness, and productivity. SAKTI users consider the overall quality of the services provided to be very good. However, SAKTI users feel that the staff/service lines are not always responsive to help SAKTI users and care and are ready to help when SAKTI users encounter problems. It must be addressed so that user satisfaction with SAKTI does not decrease. Suggestions for the improvement submitted by SAKTI users related to service quality, namely service officers / CSOs, to respond more to any obstacles. And there is the certainty of service response times, providing services via telephone so that problems are resolved quickly. The results of hypothesis testing found that service quality has the most significant and strongest impact on user satisfaction. These results showed that service quality could positively increase SAKTI user satisfaction among stakeholders in the Regional Treas-

ury Office of Riau Province. It is essential to consider suggestions for improvement related to the quality of services provided to support the SAKTI system to increase user satisfaction. The results of this study are in line with research conducted by Al-Kaseasbeh et al. (2019), Alruwaie and Mubarak (2014), Hassanzadeh et al. (2012), Nasrudin and Widagdo (2017), Prakoso (2018), Sihotang (2020), Haryani (2016), Harnowo et al. (2021), Muharor et al. (2015). However, this is different from the results of research conducted by Arifiantika (2015), Kara (2018), Amriani and Iskandar (2019), Anwar et al. (2016), and Kader and Ali (2012), which stated that service quality has no significant effect on user satisfaction.

Organizational Support and User Satisfaction

Based on respondent's responses, SAKTI users stated that the top management has not paid attention to or been actively involved in using the SAKTI system. Meanwhile, an office that does not provide a PC/laptop and a good internet network is also considered normal because users are used to using a PC/laptop and a private internet network. The advantages of web-based SAKTI are that it can be accessed anywhere and anytime, making it easier for them to use private facilities to complete work. The hypothesis test results prove that organizational support that represents non-technical aspects has a small and weak impact on user satisfaction. These results showed that good organizational support does not increase or decrease SAKTI user satisfaction with stakeholders in the Regional Treasury Office of Riau Province. It means that organizational support from the internal work unit will not affect the satisfaction of SAKTI users. The organizational support expected by the SAKTI users is organizational support from the SAKTI manager, namely the Directorate General of Treasury because some suggestions for improvement that the Stakeholders expect are addressed to the SAKTI manager. The stakeholders expect several suggestions for improvement, namely, the implementation of Training/Bimtek, which is carried out online, is less than optimal, so the stakeholders want it offline. In addition, SAKTI users expect the implementation of SAKTI Bimtek per module to operators and officials such as KPA, PPK, and PPSPM. Respondents also felt the provision of learning media/tutorials/FAQs to be less

useful because the problems encountered by users were very diverse. Users need more responsive service from the service line/CSO KPPN officers by telephone if they encounter problems. The results of this study support the results of research conducted by Harnowo et al. (2021), which proves that organizational conditions/support have an insignificant negative effect on user satisfaction of Institutional Level Financial Applications SAKTI: Human-Organization-Technology (HOT) Approach Fit Framework. However, it does not support the results of research conducted by Erimalata (2016), which stated that the organization's internal support (usually the department/division/section/information technology section) affects user satisfaction. Research conducted by Nasution et al. (2022) also stated that organizational support significantly positively affects user satisfaction.

Regulatory Environment and User Satisfaction

Based on the respondent's responses, the regulatory environment supporting SAKTI implementation is excellent. All SAKTI users agree that regulations/policies/legal umbrellas, technical guidelines, and SOPs are essential to support implementing an information system. Meanwhile, based on the results of the ANOVA test, gender, age, position, and length of time using SAKTI affect perceptions of the regulatory environment. The results of hypothesis testing show that the regulatory environment that represents non-technical aspects has a large and strong impetus for user satisfaction. These results show that the regulatory environment can positively contribute to increasing the SAKTI user satisfaction among stakeholders in the Regional Treasury Office of Riau Province. Especially in the context of e-government policies, regulations are needed to support implementing an information system such as SAKTI. The results of this study are by the HOT Fit and TOE Model, wherein implementing information systems is necessary to pay attention to environmental aspects defined by the regulatory environment that supports system implementation. Information security policy guides and controls user behavior through instructions/rules that users must follow (Hedstrom et al., 2011). No previous research uses the regulatory environment to measure user satisfaction with an information system. Whereas in the context of e-government, new policies, and regu-

lations are needed to support the implementation of an information system (Pudjianto et al., 2011). Generally, a regulatory environment perceived as conducive by users will support implementing the information system.

User Satisfaction and Net Benefit

Based on the respondent's response test, user satisfaction with SAKTI is generally included in the very high category. System quality, information quality, service quality, organizational support, and the regulatory environment together strongly impact the user satisfaction of SAKTI. User satisfaction with SAKTI has a substantial impact on the net benefits felt by users. Therefore, by increasing SAKTI user satisfaction, it is expected to increase SAKTI user learning, efficiency, effectiveness in decision-making, productivity, outcome/output, capacity, transparency, access to information, and accountability. The hypothesis test results indicate that the user satisfaction significantly and strongly impacts net benefits perceived by SAKTI users. It is influenced by system quality, information quality, service quality, organizational support, and regulatory environment, which strongly impacts net benefits. These results can be concluded that user satisfaction can positively contribute to increasing the net benefits of SAKTI on stakeholders in the Regional Treasury Office of Riau Province. This result follows the objectives of e-government development according to Presidential Instruction No. 3 of 2003, namely developing electronic-based governance to improve the quality of public services effectively and efficiently (Indonesia, 2003). In addition, it proves that user satisfaction is vital to measuring an information system's success, especially e-government applications. The results of the study support the results of research conducted by Muharor et al. (2015), Harnowo et al. (2021), Nasrudin and Widagdo (2017), and Amriani and Iskandar (2019), which stated that user satisfaction has a positive effect significant to net benefits. However, contrary to the research of Arifiantika (2015), the result is that user satisfaction has no significant effect on net benefits.

IMPLICATIONS

Management in DGT can use a research model to conduct user satisfaction surveys on the

SAKTI system or other e-government and evaluate the results. The research can improve the service quality and system quality and improve the quality of data/information/reports and organizational support and regulatory environment as non-technical aspects. The research model also can be used for further research by adding variables or relationships between variables that have not been included in this study. It will be better to evaluate the implementation of website-based and mandatory e-government services based on user satisfaction. The research can proceed to more specific research objects for each KPPN or per module so that problems can be studied more specifically and in detail or to a larger object of research, namely SAKTI users throughout Indonesia, to provide a more comprehensive picture. The research models also can use for research with Importance Performance Analysis (IPA) and Customer Satisfaction Index (CSI) methods.

RECOMMENDATIONS

The limitations of this study are the data is not normally distributed based on the AMOS application, so change to SEM-PLS. Processing data with the Smart PLS must remove one hypothesis: net benefits have a significant positive effect on the user satisfaction because of the limitations of Smart PLS not being able to process a two-way relationship.

From the results and discussion of this research, the following suggestions can be given: (a) Improving service quality, especially regarding service personnel/service lines, which help the SAKTI users solve problems encountered quickly and responsively. It can be done through the fastest means or telephone, providing video chatbot-live call center facilities that can serve SAKTI users for 24 hours. (b) Improving the system's quality by increasing server capacity to anticipate errors, especially at the beginning of the month and busy conditions, and performing maintenance outside of working hours. (c) Improving the quality of data/information/reports that are incomplete or cannot be printed when needed and adding government credit card monitoring reports (KKP). (d) Leaders are actively involved in the implementation of SAKTI and provide organizational support by supporting infrastructure for SAKTI users. (e) In the context of e-government, new policies, and

regulations are urgently needed to support the implementation of SAKTI and are very important to be disseminated.

CONCLUSIONS

System's quality significantly and strongly impacts the satisfaction of SAKTI users in the Work Units in the Regional Office of the Directorate General of Treasury of Riau Province. It is necessary to maintain the advantages of SAKTI system and improve its shortcomings to increase user satisfaction. The quality of information has a big and strong impetus to the satisfaction of SAKTI users in the Work Units in the Regional Office of the Directorate General of Treasury of Riau Province. It is necessary to continue to develop systems to produce information needed by the SAKTI users to increase user satisfaction. The quality of service has the greatest and strongest impact on the satisfaction of SAKTI users in the Work Units in the Regional Office of the Directorate General of Treasury of Riau Province. It is essential to consider suggestions for improvement related to the quality of services provided to support SAKTI system to increase user satisfaction. Organizational support that represents non-technical aspects has a small and weak impact on the satisfaction of SAKTI users in the Work Units in the Regional Office of the Directorate General of Treasury of Riau Province. It means that organizational support from the internal work unit will not affect the satisfaction of SAKTI users. The regulatory environment has a large and strong impetus for the satisfaction of SAKTI users in the Work Units in the Regional Office of the Directorate General of Treasury of Riau Province, especially in the context of e-government, policies, and regulations are urgently needed to support the implementation of an information system such as SAKTI. User satisfaction, influenced by system quality, information quality, service quality, organizational support, and regulatory environment, has a large and strong impact on the net benefits felt by SAKTI users in the Work Units within the Regional Office of the Directorate General of Treasury of Riau Province.

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