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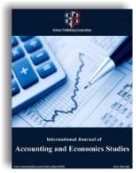

A Model of User Satisfaction and Quality in The Implementation of SISKEUDES

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Abstract

This study aims to analyze the extent to which system quality and information quality influence users' perceived usefulness and user satisfaction with the SISKEUDES system. An explanatory quantitative approach was employed, using Structural Equation Modeling–Partial Least Squares (SEM-PLS) as the analytical technique. The study population consisted of village officials who use SISKEUDES in regency-level governments across North Sumatra Province, with a sample of 303 respondents. Data were collected through questionnaires distributed via Google Forms and analyzed using SmartPLS version 4. The results indicate that both system quality and information quality have a positive and significant effect on perceived usefulness and user satisfaction. Furthermore, perceived usefulness significantly influences user satisfaction and acts as a partial mediating variable in the relationship between system quality, information quality, and user satisfaction. These findings are consistent with the Technology Acceptance Model (TAM), which emphasizes that information system effectiveness is shaped by technical system quality, the quality of information produced, and users' perceptions of system usefulness. The findings of this study are expected to provide a foundation for policy formulation and for improving both system performance and information quality in the future development of SISKEUDES.

Keywords: *User Approval or Satisfaction Model; Quality System; Quality Information; Perceived Value of Use; SISKEUDES.*

1. Introduction

Information management and village financial management are critical factors in achieving good village governance. Since the enactment of Law No. 6 of 2014 on Villages, villages have been granted greater authority to regulate and manage their finances independently. This increased autonomy necessitates the availability of an information system capable of supporting village governments in recording, reporting, and maintaining financial accountability efficiently and in compliance with applicable regulations. In response to this need, the Financial and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan/BPKP) developed a village financial information management system as a digital platform designed to support standardized, transparent, and accountable village financial governance across Indonesia.

SISKEUDES plays a crucial role in village financial administration, encompassing planning, implementation, administration, reporting, and accountability processes. Through the use of this system, village officials are expected to minimize manual errors, enhance work efficiency, and strengthen public transparency in the management of village funds. However, in practice, not all villages can utilize SISKEUDES optimally. Reports from the BPKP and various field studies indicate that several challenges persist, including slow system performance, user difficulties in operating the application, and limited understanding of the information outputs generated by the system. These challenges raise important questions regarding the extent to which system quality and information quality influence users' perceived usefulness and user satisfaction, which are key indicators of information system success. To evaluate the effectiveness of SISKEUDES implementation, this study adopts the Information System Success Model proposed by DeLone and McLean (2003) as its primary theoretical foundation. According to this model, system quality and information quality are fundamental determinants of system use and user satisfaction, which ultimately define the success of an information system. In addition, this study incorporates the Technology Acceptance Model (TAM) developed by Davis (1989), and supported by Almahamid et al. (2010) and Boubker (2024), which emphasizes that perceived usefulness is a critical factor shaping users' attitudes and satisfaction toward technology adoption. By integrating the DeLone and McLean model with TAM, this study seeks to examine the relationships among system quality, information quality, perceived usefulness, and user satisfaction in the context of SISKEUDES implementation.

Although SISKEUDES has been widely implemented in thousands of villages across Indonesia, utilization levels remain uneven. Several studies and field reports reveal a gap between expectations and actual practice. For instance, some village officials report difficulties related to an unintuitive user interface, slow system response times, and limited internet connectivity in rural areas, all of which hinder effective system operation. Conversely, other villages have successfully optimized SISKEUDES and experienced substantial improve-

ments in the efficiency and accountability of financial reporting. This variation in user experience suggests the presence of additional factors influencing perceived usefulness and user satisfaction, particularly those related to system performance and the reliability of the information generated.

Several previous studies have examined the relationship between system quality and information quality and their effects on user satisfaction across various public information system contexts. Lubis et al. (2024), in their study of accounting information systems in local governments, found that system quality significantly influences user satisfaction. Similarly, Safriandi et al. (2023) reported a positive effect of system quality on user satisfaction in government financial systems. In contrast, Mamakou et al. (2024) found that perceived usability did not have a significant effect on user satisfaction in banking information systems. Despite these contributions, most prior studies have not specifically addressed public information systems at the village level, where user characteristics—such as limited technical expertise, administrative work orientation, and mandatory system usage—differ substantially from those in business, banking, or educational settings. Consequently, the existing literature provides limited empirical evidence on how system quality and information quality influence users' perceived usefulness and user satisfaction within the context of the SISKEUDES village government information system. This gap highlights the need for further investigation into the determinants of information system success in village-level public sector environments.

The novelty of this research lies in the development and testing of an integrative model based on the Technology Acceptance Model (TAM) within the context of a village government information system (SISKEUDES), an area that remains underexplored in the existing literature. This study extends prior research by examining not only the direct effects of system quality and information quality on user satisfaction, but also the mediating role of perceived usefulness in these relationships. Moreover, this research emphasizes the unique characteristics of SISKEUDES users—namely, village officials with varying levels of technological literacy and mandatory system usage. Accordingly, the findings are expected to offer new theoretical and practical insights into the determinants of successful implementation of village-based public information systems, thereby contributing to the literature on public sector information systems (Wibowo & Fauzi, 2022).

The ability to manage information effectively within an organization is crucial, as it provides a foundation for achieving and sustaining competitive advantage. Information has increasingly become an intangible organizational asset that, when managed properly, can be leveraged to strengthen other resources and capabilities. Consequently, many organizations have invested heavily in information technology to support the efficient collection, processing, and utilization of information (Al-Okaily et al., 2025). This emphasis is reflected in the widespread adoption of computer-based accounting information systems, which are designed to enhance the quality and flow of organizational information. User trust in the information system, together with the availability of timely, accurate, and relevant information, plays a critical role in improving business performance, strengthening decision-making effectiveness, and increasing operational efficiency. Within this context, the End-User Computing Satisfaction (EUCS) construct—along with its relationships with system quality, information quality, and perceived usefulness—provides a useful framework for evaluating information system effectiveness. The integration of EUCS into the Information System Success Model, as applied in this study, enables a comprehensive assessment of how these factors interact to shape user satisfaction and system success (Won et al., 2023; Qin et al., 2022).

2. Literature Review

2.1. TAM theory

The Technology Acceptance Model (TAM) posits that technology acceptance is primarily determined by perceived usefulness and perceived ease of use. According to TAM (Meriyani et al., 2021), these two core constructs shape users' attitudes toward technology adoption and subsequently influence their behavioral intentions and actual system use:

1) Perceived Value of Use (PU)
2) This is the level of belief that using a system will improve their performance. Its relationship to SISKEUDES (Village Economic System) is the extent to which village officials believe that using this application can facilitate the management process and the preparation of financial reports that are faster, more accurate, and in accordance with regulations.
3) Perceived Ease of Use (PEOU)
4) This concept reflects a person's belief that using a system will be free from major obstacles. Applied to SISKEUDES, it concerns whether village officials consider the system straightforward to learn, convenient to operate, and manageable without much exertion.
5) Attitude Toward Using (ATU)
6) User attitudes toward using the system, namely, the extent to which someone has positive or negative feelings toward the technology. If village officials find SISKEUDES useful and easy to use, their attitudes toward its use will be more positive.
7) Behavioral Intention to Use (BI)
8) This is the intention or desire to use the system. If village officials have a positive attitude toward SISKEUDES, they will tend to intend and be motivated to use it consistently.
9) Actual System Use (ASU)

This is the actual use of technology in daily activities, the extent to which SISKEUDES is actually used by village officials throughout all financial processes, from planning to reporting.

2.2. Relationship information quality system and perceived value of use

The implementation of public information systems, such as the Village Financial System (SISKEUDES), is not determined solely by the availability of technology, but also depends heavily on how users perceive the system's quality, usability, and level of satisfaction in supporting village financial accountability. The information system success literature emphasizes that system quality and information quality are essential prerequisites for generating perceived usefulness and user satisfaction, which ultimately determine the sustainability of system use. Within this study's conceptual framework, system quality and information quality are positioned as key antecedent variables influencing perceived usefulness and user satisfaction, consistent with the Information System Success Model proposed by DeLone and McLean (2003). However, although several empirical studies (e.g., Al-Rahmi et al., 2021; Song et al., 2017) demonstrate that system quality—reflected in effectiveness, efficiency, reliability, and ease of use—significantly influences user attitudes and satisfaction, these findings remain largely general and tend to under-represent the complexities of village-level public sector contexts. Accordingly, this study seeks to extend the existing literature by emphasizing user perception as a critical mechanism that links the technical quality of

SISKEUDES with its functional success in enhancing transparency and accountability in village financial management. Dimensions of system quality include reliability, ease of use, response time, data security, and flexibility, which collectively reflect the extent to which an information system operates stably and efficiently to support user activities. From the perspective of the Technology Acceptance Model (TAM), as proposed by Davis (1989) and supported by recent empirical evidence (Wang et al., 2024), perceived usefulness refers to users' beliefs that using an information system will enhance their job performance. Systems that are easy to operate, quickly accessible, and free from frequent technical disruptions are more likely to foster the perception that the application effectively supports task completion and productivity. Consequently, improvements in system quality are expected to directly enhance users' perceived usefulness of SISKEUDES. Meanwhile, information quality refers to the degree to which the information generated by a system is accurate, relevant, complete, and timely. The literature developed by DeLone and McLean emphasizes that information quality not only determines the usefulness of system outputs but also influences user trust and overall satisfaction with the system. In the context of SISKEUDES, inaccurate or delayed information can hinder decision-making processes and diminish perceived usefulness, thereby undermining the success of system implementation. Overall, system quality and information quality play complementary roles in shaping users' perceptions of benefits and satisfaction, which are essential prerequisites for the successful implementation of public information systems. According to DeLone & McLean (2003), Camilleri & Filieri (2023), Gunawan et al (2024), high-quality information makes the system more useful to its users. Village financial reports, such as budget realization, general ledgers, and accountability reports, are the system's primary outputs. When this information is accurate and easy to understand, users will perceive the system as a useful tool in village financial management. Therefore, the quality of the system, the quality of the information, and the perceived value of Use. Thus, the hypotheses for this study are presented as follows:

H1: A higher information Quality System will lead to higher Perceived Value of Use among users of accounting software SISKEUDES.

H2: Higher Quality Information generated by accounting software will lead to higher Perceived Value of Use among users SISKEUDES.

2.3. Relationship information quality system, quality information, and satisfaction of users

System quality and information quality are two fundamental dimensions that determine the overall success of an information system (DeLone & McLean, 1992; Ngubelanga & Duffett, 2021). System quality refers to the intrinsic characteristics of the information system, including reliability, flexibility, ease of use, response time, and the level of integration among system modules. A system that operates efficiently and stably while meeting user needs not only minimizes technical challenges but also fosters a positive user experience. Numerous empirical studies have demonstrated that high system quality significantly contributes to increased user satisfaction and greater system usage intensity (Niu & Mvondo, 2024; Safriandi et al., 2023; Giang & Nga, 2024), thereby reinforcing the overall success of information system implementation. When users perceive that an information system operates effectively, experiences minimal errors, and consistently supports their workflows, their levels of trust and satisfaction with the system tend to increase. This positive perception underscores that system quality functions not only as a technical attribute but also as a psychological foundation shaping users' evaluations of the system's overall usefulness. Information quality, in contrast, refers to the quality of outputs generated by an information system and is commonly assessed in terms of accuracy, timeliness, completeness, relevance, and consistency (DeLone & McLean, 1992; Shahzad et al., 2021). High-quality information enables users to make better-informed and more efficient decisions, thereby enhancing user satisfaction and increasing the likelihood of continued system use. High-quality information enables users to make better and faster decisions, thereby improving performance and enhancing satisfaction (Haddad, 2018). Conversely, poor-quality information that is inaccurate, incomplete, or outdated can lead to user frustration and reduce system satisfaction. Previous studies have shown that improvements in Quality System and Quality Information significantly enhance user satisfaction. Koivumäki et al. (2008), for example, found that when an information system provides accurate, timely, and relevant information through a reliable and easy-to-use interface, user satisfaction increases substantially. Similarly, Lutfi et al (2022) and Mahmud et al. (2023) confirmed that these quality dimensions are critical indicators of information system success and end-user satisfaction. Thus, the hypotheses for this study are presented as follows:

H3: The quality of the information system has been empirically shown to positively influence the user satisfaction with the SISKEUDES system.

H4: The quality of information has a significant and positive effect on user satisfaction with the SISKEUDES system.

2.4. Relationship between perceived value of use and satisfaction of users

In the context of accounting software or public financial management systems such as SISKEUDES, Perceived Value of Use plays a crucial role. When users believe that the system simplifies their work, improves reporting accuracy, and enhances efficiency in financial data management, their satisfaction with the system will increase accordingly. Conversely, if users do not perceive tangible benefits from the system, their satisfaction and willingness to continue using it will decrease. According to TAM (Davis, 1989; Miao et al, 2022; Hamid et al, 2024), Perceived Value of Use is an important factor influencing user attitudes and satisfaction with a technology. Users will be satisfied if the system truly provides tangible benefits in their work. If users feel that the system helps save time, facilitates report creation, and improves the accuracy of financial data, they will tend to be satisfied and continue using the system. Therefore, users' Perceived Value of Use contributes. Thus, the hypotheses for this study are presented as follows:

H5: Perceived Value of Use has a positive effect on information system user satisfaction, the SISKEUDES system

3. Methodology

The study adopts a quantitative method combined with a causal-explanatory framework. Data for this study were obtained through a structured questionnaire and analyzed using statistical techniques to evaluate the proposed hypotheses. The questionnaire was administered to respondents either directly or via Google Forms. All items were assessed using a five-point interval scale. The research framework is adapted from the DeLone and McLean (1992) information systems success model, incorporating Structural Equation Modeling–PLS (SEM-PLS) to assess the latent constructs of all variables. The model adopted in this study is illustrated in Figure 1.

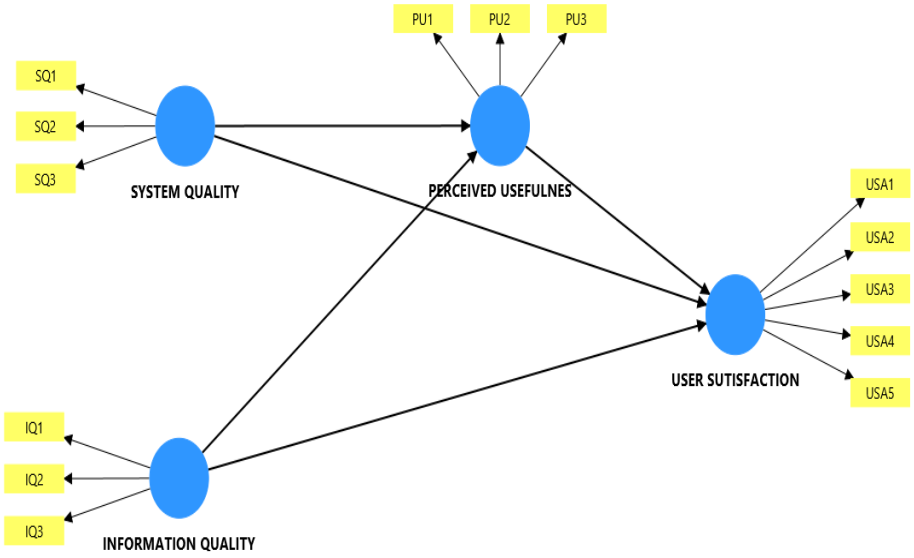

Fig. 1: SEM-PLS Model.

Tables 1: Operational Variable

Variable	Definition	Indicators	Measurement Scale	Source
Quality System	The degree to which SISKEUDES performs its technical and functional operations effectively and efficiently.	1. Ease of use 2. System reliability 3. Response time	Likert Scale (1–5)	DeLone & McLean (2003)
Quality Information	The level of quality of the generated information by SISKEUDES in terms of accuracy, relevance, and timeliness for decision-making.	1. Accuracy 2. Relevance 3. Completeness	Likert Scale (1–5)	DeLone & McLean (2003)
Perceived Value of Use	How strongly users believe that SISKEUDES helps improve their performance in handling village financial management.	1. Helps complete tasks faster 2. Improves work effectiveness 3. Enhances decision-making quality	Likert Scale (1–5)	Davis (1989) – TAM Model
User Satisfaction	The level of contentment users feel after using SISKEUDES is based on their overall experience and expectations.	1. Overall satisfaction 2. System meets expectations 3. Satisfaction with information output 4. Willingness to continue using the system 5. Increases productivity	Likert Scale (1–5)	DeLone & McLean (2003)

Data were collected from 315 village head respondents in North Sumatra province. This study conducted data analysis using SEM-PLS modeling with inner model, outer model, and bootstrapping testing. Testing was conducted using the Inner Model, Outer Model, and Bootstrap test.

4. Result and Discussion

The questionnaire was distributed over a period of five months to respondents who had been previously targeted, from March 2025 to July 2025. Of the 315 questionnaires sent to respondents via Google Form, 303 were returned. Therefore, the response rate for this questionnaire distribution was 96.2%. The figures used to calculate the Reliability Construct and Variance Extracted are taken from the Completely Standardized Solution output from the data processing. A summary of the CR and AVE calculation results for each latent variable is presented in Table 2.

Table 2: CR and AVE Testing

Variable	CR	AVE	Dicission
Quality Information	0.864	0.680	valid and reliable
Perceived Value of Use	0.881	0.713	valid and reliable
Quality System	0.889	0.727	valid and reliable
User Satisfaction	0.916	0.686	valid and reliable

Table 2 also meets the convergent validity test criteria, as the instrument has a CR value > 0.70 and an AVE value above 0.50. Overall, all variable indicators are valid and reliable for hypothesis testing.

Table 3: R Square

Criteria	R Suare
Perceived Value of Use	0.302
User Satisfaction	0.432

The SEM-PLS test results, which can be seen in the Reduced Form Equation, obtained R-squared values for each equation. The first model has an R-squared value of 0.302, meaning this model is able to explain 30.2% of the changes in the latent variable Perceived

Value of Use. The second model has an R-Square value of 0.432, meaning this model can explain 43.2% of the changes in the latent variable User Satisfaction. The conclusion that can be drawn from this test is that the first and second models are quite good. Overall, the t-values of the six hypotheses proposed in this study can be summarized in Table 4 below:

Table 4: Hypothesis Testing

Hypotesis	P values	Dicission
QUALITY SYSTEM -> PERCEIVED USEFULNESS	0.000	Acepted
QUALITY INFORMATION -> PERCEIVED USEFULNESS	0.000	Acepted
QUALITY SYSTEM -> USER APPROVAL OR SATISFACTION	0.000	Acepted
QUALITY INFORMATION -> USER APPROVAL OR SATISFACTION	0.100	Rejected
PERCEIVED USEFULNESS -> USER APPROVAL OR SATISFACTION	0.000	Acepted

Table 4. Hypotheses Testing presents the structural model results regarding the four hypotheses. It was concluded that five (5) hypotheses were accepted and one (1) hypothesis was rejected. H1 (System Quality → Perceived Usefulness) is accepted, indicating a statistically significant relationship (r = −0.337; p = 0.000). This result suggests that system quality significantly influences perceived usefulness. H2 (Information Quality → Perceived Usefulness) is accepted, showing a statistically significant positive relationship (r = 0.252; p = 0.000). This finding indicates that information quality significantly influences perceived usefulness. H3 (System Quality → User Satisfaction with the SISKEUDES System) is accepted, with a statistically significant relationship (r = −0.276; p = 0.000). This result implies that system quality significantly influences user satisfaction with the SISKEUDES system. H4 (Information Quality → User Satisfaction with the SISKEUDES System) is rejected, as the relationship is not statistically significant (r = 0.093; p = 0.100). This finding indicates that information quality does not have a significant influence on user satisfaction with the SISKEUDES system. H5 (Perceived Usefulness → User Satisfaction with the SISKEUDES System) is accepted, demonstrating a statistically significant relationship (r = −0.398; p = 0.000). This result suggests that perceived usefulness significantly influences user satisfaction with the SISKEUDES system.

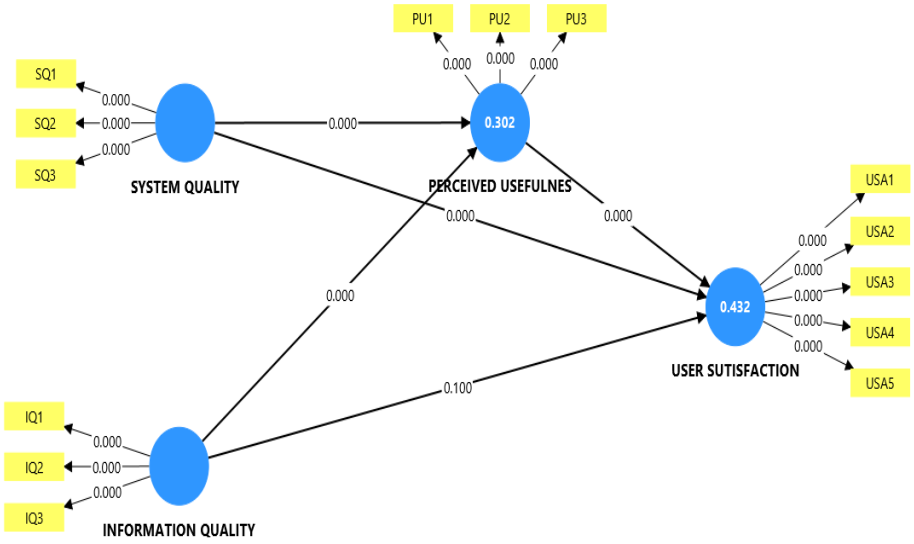

Fig.2: Conceptual Framework.

The analysis reveals that system quality positively and significantly contributes to users' perceptions of usefulness. These findings imply that improvements in the quality of the SISKEUDES system, including user-friendliness, operational reliability, rapid accessibility, and secure data handling, enhance users' perceptions of the system's usefulness in performing village financial management tasks. This result is consistent with the DeLone and McLean (2003) information system success model, as well as empirical evidence from Safriandi et al. (2023) and Giang and Nga (2024), which emphasize that system quality is a critical determinant of information system success because it directly shapes users' perceptions of usefulness. Furthermore, this study supports the findings of Lubis et al. (2024), who reported that system quality positively influences perceived usefulness and user satisfaction in accounting information systems within local governments. In the context of SISKEUDES, these results indicate that village officials perceive the system as highly beneficial in accelerating report preparation, reducing manual processing errors, and enhancing financial transparency. A fast, stable, and reliable system facilitates more efficient execution of village financial administration responsibilities. The Technology Acceptance Model (TAM) offers a significant theoretical contribution by positing that perceived usefulness and perceived ease of use are the primary determinants shaping users' attitudes, intentions, and behaviors in accepting and utilizing information systems. Integrating TAM into the study of information system success enhances theoretical understanding by clarifying how users' perceptions of system usefulness and ease of use function as psychological mechanisms that connect the system's technical qualities with actual system use and user satisfaction.

The findings indicate that higher information quality (IQ) leads to a significant increase in users' perceived usefulness (PU). This suggests that when SISKEUDES generates information that is accurate, relevant, comprehensive, and timely, users are more likely to perceive the system as genuinely beneficial. This result supports the DeLone and McLean (2003) information system success model and is consistent with prior studies by Prasojo (2023), Lutfi et al. (2022), and Mahmud et al. (2023), which found that information quality significantly influences perceived usefulness and user satisfaction in government information systems. These findings indicate that village financial reports produced by SISKEUDES not only fulfill administrative requirements but also support decision-making processes, particularly in village budget planning and implementation. However, this result contrasts with the findings of Ngubelanga and Duffett (2021) and Niu and Mvondo (2024), who reported that information quality did not significantly influence user satisfaction with medical records systems. This discrepancy may be attributed to differences in user characteristics and system contexts. SISKEUDES users are primarily administrative staff who rely heavily on accurate and reliable financial data, making information quality a critical factor in shaping their perceptions of system usefulness. The principal theoretical contribution of the DeLone and McLean Information System

Success Model lies in its capacity to integrate technical, behavioral, and organizational dimensions into a comprehensive conceptual framework. This model expands the traditional understanding of information system success—previously assessed primarily through technical performance—by adopting a holistic perspective that emphasizes user perceptions and experiences as critical determinants of system success. Accordingly, information system success is no longer viewed solely as a function of technological capability, but rather as an outcome of the dynamic interaction between system quality, information quality, and user responses, including system use and user satisfaction.

The results of the SEM-PLS analysis demonstrate that improvements in system quality are associated with a significant increase in user satisfaction. In other words, enhanced system performance contributes directly to higher levels of user satisfaction with SISKEUDES. This finding is consistent with previous studies by Safriandi et al. (2023), Camilleri and Filieri (2023), and Gunawan et al. (2024), which report that system quality significantly influences user satisfaction with financial application systems in government institutions. From a theoretical perspective, this result aligns with the Information System Success Model proposed by DeLone and McLean (2003), which posits that system quality enhances user experience and generates satisfaction through ease of use, reliability, and operational efficiency. In the village governance context, frequent system disruptions, data input errors, or slow processing times can undermine village officials' trust in SISKEUDES. Conversely, a reliable, stable, and user-friendly system increases user satisfaction and encourages sustained system adoption. The literature developed by DeLone and McLean offers substantial theoretical contributions by elucidating the causal mechanisms underlying information system success. Within this framework, system quality, information quality, and service quality are conceptualized as antecedent factors that directly and indirectly influence system use and user satisfaction. These variables function as key mediators that explain how information system quality translates into net benefits, including improved operational efficiency, enhanced decision-making effectiveness, increased transparency, and strengthened organizational accountability.

The findings indicate that improvements in information quality do not significantly enhance user satisfaction. This suggests that although users value information generated by SISKEUDES that is reliable, complete, and relevant, these attributes alone are insufficient to significantly influence overall user satisfaction. These results do not support the findings of Lubis et al. (2024), Al-Rahmi et al. (2021), and Song et al. (2017), who reported that information quality plays a significant role in increasing user satisfaction. However, as demonstrated by Tiana, Sugiharto, and Umiyati (2019), the impact of information quality on user satisfaction can vary depending on the organizational context. In a mandatory information system such as SISKEUDES, user satisfaction is shaped not only by information quality but also by factors such as technical support, system reliability, and village government policies. Consequently, users may continue to report moderate to high satisfaction levels even when information quality improvements are perceived as incremental rather than transformational. The research results indicate that information quality does not have a significant effect on system user satisfaction. This finding suggests that although the system generates information that is relatively accurate, relevant, and timely, these attributes are not the primary determinants of user satisfaction. In this context, users tend to perceive information quality as a basic or expected feature of the system; therefore, its presence does not substantially enhance satisfaction levels. Furthermore, the insignificant effect of information quality may be attributed to user characteristics that place greater emphasis on the system's functional and technical aspects, such as ease of use, reliability, and processing speed. Users may feel satisfied as long as the system enables them to complete their tasks effectively, even if the quality of the information produced is perceived as merely adequate rather than optimal. This perspective is consistent with the notion that in routine and administrative work environments, users prioritize process efficiency over the quality of information outputs. This finding may also be explained by the high degree of information standardization embedded in the system. The information generated follows predefined formats and regulatory requirements, leaving limited room for variation in information quality. As a result, users do not perceive meaningful differences in information quality, which ultimately weakens its influence on user satisfaction. Overall, these results are consistent with several prior studies showing that information quality is not always the dominant determinant of user satisfaction, particularly in public sector or mandatory information systems, where satisfaction is more strongly influenced by system quality and service quality than by information quality alone.

The analysis indicates that perceived usefulness (PU) has a significant positive effect on user satisfaction (US). This finding suggests that the greater the benefits users perceive from SISKEUDES, the higher their level of satisfaction with the system. This result is consistent with the Technology Acceptance Model (TAM) proposed by Davis (1989), which posits that perceived usefulness is a key determinant of positive attitudes toward technology use and subsequent user satisfaction. Moreover, this study supports the findings of Lubis et al. (2024), who reported that perceived usefulness significantly influences user satisfaction with accounting information systems. In the context of SISKEUDES, users are more likely to feel satisfied when the system is perceived as enhancing work efficiency, improving accuracy, and supporting the timely completion of village financial management tasks.

5. Conclusion

Overall, the research results show that Quality System and high-quality information have a meaningful and positive effect on improving both the Perceived Value of Use of SISKEUDES and the satisfaction of its users. Perceived Value of Use exerts a positive impact on User Satisfaction while simultaneously acting as a partial mediator. Therefore, the success of SISKEUDES implementation depends heavily on how the system can provide quality features, accurate information, and tangible benefits to users. Future research should incorporate contextual and moderating variables, such as user competence, organizational culture, top management support, and regulatory complexity, particularly within public sector settings. These factors may strengthen or weaken the effects of system quality, information quality, and service quality on system use and user satisfaction, thereby contributing to a more nuanced and comprehensive development of information system success theory.

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