



CURRENT
Jurnal Kajian Akuntansi dan Bisnis Terkini
<https://current.ejournal.unri.ac.id>



UNPACKING USER SATISFACTION IN MANDATORY E-GOVERNMENT: TESTING IS SUCCESS MODEL ON INDONESIA'S REGIONAL SYSTEM

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Keywords

Regional Government Information System, User Satisfaction, Net Benefits, Content, Ease of Use

Article informations

Received:

2025-09-06

Accepted:

2025-11-11

Available Online:

2025-11-25

Abstract

The Regional Government Information System (RGIS) plays a crucial role in improving efficiency, transparency, and accountability in financial management. Research advances IS success model by validating DeLone & McLean framework in unique context of Indonesia's compulsory e-government system. This study examines the effects of system quality, information quality, service quality, content relevance, and ease of use on user satisfaction, and the impact of user satisfaction on net benefits. It also investigates the mediating role of user satisfaction between these factors and net benefits. Data from 458 users across South Kalimantan's provincial and regional governments analyzed using SEM-PLS. Data were analyzed using Structural Equation Modeling with Partial Least Squares (SEM-PLS). Results indicate content relevance and ease of use significantly affect user satisfaction; system quality, information quality, and service quality do not. User satisfaction strongly influences net benefits. User satisfaction mediates the relationship between content, ease of use, and net benefits. These findings contribute theoretically by highlighting content and ease of use as key determinants in government information system success models. Practically, the study stresses prioritizing relevant content and usability in RGIS development to enhance benefits. This research improves understanding of how user satisfaction drives value creation in public sector information systems.

INTRODUCTION

The Ministry of Home Affairs requires all regional governments in Indonesia to use the Regional Government Information System (RGIS) for planning, budgeting, administration, reporting, and accountability processes as mandated by Regulation No. 70 of 2019. RGIS is expected to improve transparency, efficiency, and integration in regional financial management through standardized and well-documented procedures. However, practical implementation challenges remain. A recent statement from the Audit Board of Indonesia (BPK) during its preliminary audit of South Kalimantan's 2024 regional financial reports highlighted that RGIS has not been optimally utilized to support financial statement preparation (Antara, 2025). These findings indicate that despite regulatory mandates, system use and effectiveness vary across regions, signaling the need for closer examination of factors influencing user experience and system outcomes.



To understand system success in public-sector environments, this study adopts the DeLone and McLean IS Success Model (DeLone & McLean, 2003), which identifies system quality, information quality, service quality, user satisfaction, and net benefits as core components of system effectiveness. In mandatory systems such as RGIS, user-centered dimensions—particularly content quality and ease of use—often play a more decisive role than technical quality alone. The End-User Computing Satisfaction (EUCS) model strengthens this perspective by highlighting that relevant, clear, and usable content, alongside intuitive interaction, significantly shapes user evaluations (Doll et al., 1994). Therefore, this study extends the D&M framework by integrating selected EUCS dimensions to better capture experiential aspects of system success in a public-sector context.

Previous research on government information systems provides mixed evidence regarding the influence of D&M components. While some studies report strong effects of system and information quality on satisfaction, others show weak or insignificant results, particularly in mandatory e-government environments where system usage is not driven by voluntary choice (Lestari & Digdowiseiso, 2023; Ramos et al., 2022). Furthermore, most validations of the D&M model have been conducted in voluntary or private-sector systems, leaving limited understanding of how the model operates in mandatory public-sector platforms such as RGIS. One gap that remains underexplored is whether satisfaction acts as a mediating mechanism linking quality dimensions to perceived net benefits in government settings.

Addressing these gaps, this study examines how system quality, information quality, service quality, content quality, and ease of use influence user satisfaction and net benefits in the RGIS environment. It also tests whether user satisfaction mediates these relationships in line with the extended D&M and EUCS models. By integrating user-centered quality dimensions into a mandatory government information system context, this study contributes both theoretically by refining IS success models for public-sector applications and practically by offering insights to improve RGIS implementation and support regional financial governance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theoretical Framework

This study is grounded in the Information Systems Success Model, which states that system quality, information quality, and service quality determine user satisfaction and overall system success (DeLone & McLean, 2003). To strengthen the user-centered perspective, the End-User Computing Satisfaction (EUCS) model is incorporated, emphasizing that content completeness, relevance, accuracy, and ease of use shape satisfaction (Doll et al., 1994). User satisfaction is also explained through the Expectation–Confirmation Model (ECM), which posits that satisfaction occurs when system performance meets or exceeds expectations, and the Technology Acceptance Model (TAM), which highlights the importance of ease of use in influencing perceived usefulness and satisfaction. Together, these theories support a framework in which system quality, information quality, service quality, content quality, and ease of use influence user satisfaction, which then drives net benefits.

Hypothesis Development

Effect of System Quality on User Satisfaction

System quality encompasses reliability, usability, and performance efficiency, which determine the system's ability to support seamless and error-free interactions. In the DeLone and McLean IS Success Model, high system quality enhances perceived usefulness and ease of use—core constructs in TAM—and strengthens expectation confirmation as emphasized in ECM. When the system operates accurately, responds quickly, and is easy to navigate, users

experience lower cognitive effort and higher confidence in the system. Empirical studies confirm that stable, accurate, and timely system performance significantly improves user satisfaction, particularly in mobile application contexts where responsiveness is essential (Amalia & Fahrudi, 2021; Daniyanti, 2023).

H₁: System quality has a positive effect on user satisfaction.

Effect of Information Quality on User Satisfaction

Information quality refers to the accuracy, relevance, timeliness, and clarity of the information produced by a system. In the DeLone and McLean IS Success Model, high-quality information improves users' task performance and reduces uncertainty, thereby enhancing satisfaction. From a Cognitive Fit perspective, well-structured and contextually appropriate information aligns with users' cognitive needs, leading to more positive evaluations of the system. Empirical evidence shows that accurate and relevant information significantly increases user satisfaction and engagement, particularly in digital and e-commerce platforms where information quality is a key determinant of user experience (Kian & Lu, 2024; Shabila & Djamaludin, 2022).

H₂: Information quality has a positive effect on user satisfaction.

Effect of Service Quality on User Satisfaction

Service quality refers to the responsiveness, reliability, and effectiveness of support provided to users during system interactions. Within the DeLone and McLean IS Success Model, high-quality service reduces user uncertainty, ensures timely problem resolution, and enhances overall confidence in using the system, thereby increasing satisfaction. Consistent with SERVQUAL principles, prompt and helpful support strengthens users' perceptions of system value and fosters positive engagement. Empirical studies demonstrate that responsive and reliable service interactions significantly improve user satisfaction across digital platforms (Ameylda & Djamaludin, 2022; Purwati et al., 2021).

H₃: Service quality has a positive effect on user satisfaction.

Effect of Content Quality on User Satisfaction

Content quality refers to the completeness, relevance, clarity, and usability of the information presented within a system. High-quality content aligns with user needs and expectations, supports task performance, and enhances perceptions of system usefulness. In the IS Success Model, content quality is a critical determinant of positive user evaluation because well-structured and user-oriented content facilitates understanding and reduces cognitive effort. Empirical evidence shows that comprehensive and contextually relevant content significantly improves user experience and satisfaction (Anderjovi et al., 2022; Azdy & Putra, 2023).

H₄: Content quality has a positive effect on user satisfaction.

Effect of Ease of Use on User Satisfaction

Ease of use reflects the extent to which a system is simple, intuitive, and requires minimal effort to operate. According to the Technology Acceptance Model (TAM), systems that are easy to navigate reduce cognitive burden and enhance perceived usefulness, which subsequently increases user satisfaction. Intuitive interfaces and straightforward system functions help minimize usage barriers and create more positive user experiences. Empirical studies confirm that user-friendly systems significantly enhance satisfaction across various digital platforms (Amalia & Fahrudi, 2021; Filbert et al., 2023; Nadlifatin et al., 2020).

H₅: Ease of use has a positive effect on user satisfaction.

Effect of User Satisfaction on Net Benefits



User satisfaction represents users' overall evaluation of their experience with a system and is a central determinant of net benefits in the DeLone and McLean IS Success Model. Satisfied users are more likely to use the system effectively, perceive higher value, and experience improvements in efficiency, decision-making, and productivity. Positive user experiences translate into tangible individual and organizational benefits because satisfaction drives continued use and maximizes system outcomes. Empirical studies support this link, showing that higher satisfaction leads to greater perceived net benefits across digital platforms (Shabila & Djamaludin, 2022).

H₆: User satisfaction has a positive effect on net benefits.

The Mediating Role of User Satisfaction

In the DeLone and McLean IS Success Model, **user satisfaction** is a central mechanism through which the quality dimensions of an information system generate **net benefits**. Satisfaction represents users' cognitive-affective evaluations formed when system performance, information outputs, content relevance, service responsiveness, and ease of use meet or exceed expectations. From the Expectation-Confirmation Model (ECM), satisfaction arises as users perceive confirmation between expected and actual system performance. Complementing this, the Technology Acceptance Model (TAM) emphasizes that perceptions of usefulness and ease of use contribute directly to satisfaction and subsequent system success.

Each quality dimension—system quality, information quality, service quality, content quality, and ease of use—enhances satisfaction by improving technical reliability, information clarity, service assurance, content relevance, and interaction simplicity. However, these quality attributes alone do not automatically yield benefits. Users must first feel satisfied and motivated to continue using the system, which in turn enables them to leverage system functionalities more effectively. Satisfied users tend to exhibit more sustained use, improved task performance, and greater efficiency, leading to higher perceived net benefits.

Thus, user satisfaction functions as the psychological mechanism that transmits the influence of system quality dimensions to net benefits and is therefore expected to mediate all relationships between system quality attributes and system outcomes.

Based on the theoretical rationale above, the following mediation hypotheses are proposed:

H₇: User satisfaction mediates the effect of system quality on net benefits.

H₈: User satisfaction mediates the effect of information quality on net benefits.

H₉: User satisfaction mediates the effect of service quality on net benefits.

H₁₀: User satisfaction mediates the effect of content quality on net benefits.

H₁₁: User satisfaction mediates the effect of ease of use on net benefits.

RESEARCH METHOD

Population and Sample

This study involved eight regional governments in South Kalimantan—namely the Provincial Government, Banjarmasin City, and the Regencies of Barito Kuala, Hulu Sungai Tengah, Kotabaru, Tanah Bumbu, Hulu Sungai Selatan, and Hulu Sungai Utara—selected because they exclusively use RGIS as their main financial management system. This homogeneous system environment ensures data consistency, comparability, strong user engagement, and higher research validity. Respondents were officials who directly use RGIS in their daily roles. The questionnaire collected demographic information such as gender, age, job position, work experience, RGIS training frequency, and education level. Data were gathered via Google Forms to allow clear instructions and responses based on actual user experience. Table 1 presents the distribution respondents

Table 1
Research Sample

No	Region / Work Unit	Head of Financial Subdivision	Financial Report Drafter (SKPD)	Head of Accounting Division (SKPKD)	Head of Reporting Subdivision (SKPKD)
1	SKPD of South Kalimantan Province	41	41	1	1
2	SKPD of Barito Kuala Regency	47	-	1	1
3	SKPD of Hulu Sungai Selatan Regency	40	-	1	1
4	SKPD of Hulu Sungai Tengah Regency	34	-	1	1
5	SKPD of Hulu Sungai Utara Regency	38	-	1	1
6	SKPD of Kotabaru Regency	51	-	1	1
7	SKPD of Tanah Bumbu Regency	43	43	1	1
8	SKPD of Banjarmasin City	32	32	1	1
Total		326	116	8	8
Total Research Sample 458					

Table Description:

- SKPD: Regional Work Units (Satuan Kerja Perangkat Daerah)
- SKPKD: Regional Financial Management Work Unit (Satuan Kerja Pengelola Keuangan Daerah)

Source: Data processed, 2025

Model of Study

The model of this research illustrated in Figure 1.

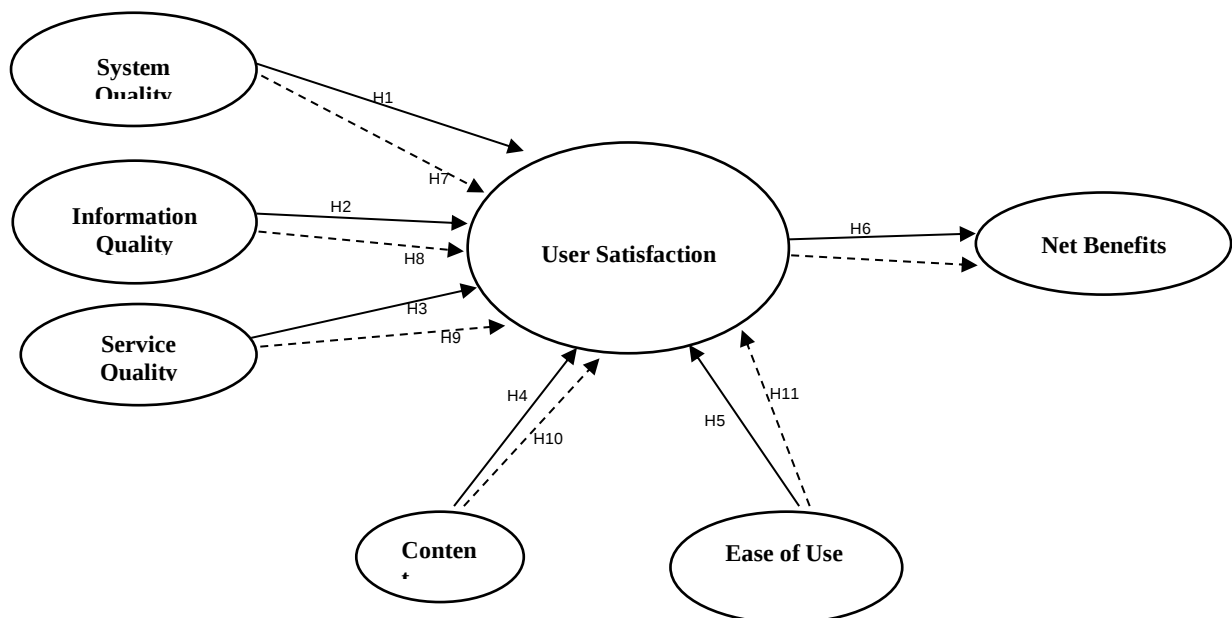


Figure 1
Research Model

Note :

- > = **Direct Effect**
 - - - - -> = **Indirect Effect**

Data Analysis

PLS-SEM was used because it works well for prediction and exploratory research, even when data are not normally distributed or sample sizes are small to medium (Hair et al., 2021).



Data analysis used a two stage PLS SEM procedure. The measurement model was evaluated for reliability and validity. The structural model was tested for relationships and mediation effects. Constructs showed reliability with Cronbach's alpha and Composite Reliability above 0.70. Convergent validity was confirmed with AVE values above 0.50. Discriminant validity was established using Fornell Larcker criterion and HTMT ratios.

Definition Operational and Measurement Variable

The operational definitions of the constructs are listed in the table, with measurements conducted using a 5-point Likert scale adapted from previous studies.

Table 2

Definition Operational Variable Study

Variable	Operational Definition	Indicators
System Quality	A strong relationship has been observed between key system attributes and overall user experiences, with both considered crucial in shaping how users interact with information systems (NURBANI & Meiyanti, 2019).	1. RGIS reliability 2. RGIS response time 3. RGIS error-free operation
Information Quality	Information quality plays a key role in shaping how users perceive improvements in their work, emphasizing the need to evaluate these aspects (Uwamungu et al., 2024).	1. RGIS accuracy 2. RGIS timeliness 3. RGIS completeness 4. RGIS relevance
Service Quality	Service quality significantly impacts user satisfaction, highlighting its essential role in enhancing the overall user experience (Kian & Lu, 2024).	1. RGIS responsiveness 2. RGIS empathy 3. RGIS availability of support staff
Content	Content quality plays a crucial role in determining user satisfaction within e-learning systems, emphasizing the importance of clear and relevant content (Ling & Krishnasamy, 2023).	1. RGIS content completeness 2. RGIS content relevance 3. RGIS clarity of information displayed
Ease of Use	Ease of use is closely correlated with user satisfaction, highlighting the importance of intuitive design in system applications (Ramadhini & Bandi, 2023).	1. RGIS ease of navigation 2. RGIS learnability 3. RGIS interface intuitiveness
User Satisfaction	A reciprocal relationship exists between system experience and perceived effects on individual performance, indicating that more positive experiences are linked to greater perceived benefits (Uwamungu et al., 2024).	1. Satisfaction with RGIS features 2. Satisfaction with RGIS performance 3. Satisfaction with the overall RGIS experience
Net Benefits	Engaging effectively with the system and using a quality information system provides important benefits like improved productivity, decision-making, and time efficiency (Weeks et al., 2023).	1. Productivity improvement through RGIS 2. Decision-making support provided by RGIS 3. Time efficiency gained from RGIS usage

Source: Data processed, 2025

RESULTS AND DISCUSSION

A total of 458 questionnaires were distributed to RGIS users across several local governments in South Kalimantan Province, including the provincial, city, and multiple regency governments. Of these, 207 valid responses were collected (response rate 45.2%) through Google Forms over a two-week period. Respondents completed the survey based on their direct experience using RGIS. Anonymity, informed consent, and item randomization were applied to reduce bias, and Harman's single-factor test indicated that common method variance was not a concern (first factor < 40%). The respondents represented various financial

reporting and accounting roles, providing adequate insights into user satisfaction and system effectiveness in regional public financial management.

Outer Model Evaluation

The validity of the measurement model was assessed using outer loadings obtained through PLS-SEM. Outer loadings reflect the strength of the relationship between each indicator and its latent construct, with values above 0.70 indicating satisfactory indicator validity (Hair et al., 2021). The analysis showed that all indicators exceeded this threshold, demonstrating strong correlations with their respective constructs and confirming that no item required removal. These results indicate that the constructs are well represented, measurement error is minimized, and the indicators are appropriate for further structural analysis.

Internal consistency reliability was evaluated using Cronbach's Alpha and Composite Reliability, both of which exceeded the recommended minimum value of 0.70 (Hair et al., 2021). This confirms that the indicators within each construct are consistently measuring the same underlying concept, thereby supporting the robustness of the measurement model.

To provide a clearer overview of the reliability and convergent validity results, Table 3 summarizes the Cronbach's Alpha, Composite Reliability, and AVE values for all constructs.

Table 3

Outer Loading Value and Cronbach's Alpha dan Composite Reliability (Internal Consistency Reliability)

Variable	Questionnaire Item	Outer Loading Value	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
System Quality (X ₁)	X11	0.796	0.908	0.91	0.927	0.644
	X12	0.802				
	X13	0.811				
	X14	0.769				
	X15	0.789				
	X16	0.843				
	X17	0.808				
Information Quality (X ₂)	X21	0.957	0.903	0.904	0.954	0.912
	X22	0.953				
Service Quality (X ₃)	X31	0.949	0.947	0.948	0.966	0.905
	X32	0.961				
	X33	0.943				
Content (X ₄)	X41	0.964	0.929	0.93	0.965	0.933
	X42	0.968				
Ease of Use (X ₅)	X51	0.954	0.909	0.913	0.956	0.916
	X52	0.961				
Net Benefits (Y)	Y1	0.895	0.91	0.923	0.933	0.737
	Y2	0.72				
	Y3	0.854				
	Y4	0.927				
	Y5	0.881				
User Satisfaction (Z)	Z1	0.941	0.933	0.933	0.957	0.881
	Z2	0.952				
	Z3	0.923				

Source: Data processed, 2025

All constructs successfully met the reliability and validity criteria. Cronbach's Alpha and Composite Reliability values exceeded 0.90, confirming strong internal consistency, while all AVE values were above the recommended threshold of 0.50, indicating adequate convergent validity. The AVE results further demonstrate that the indicators are well explained by their



respective constructs. Content shows the highest AVE (0.933), followed by Ease of Use (0.916), Information Quality (0.912), Service Quality (0.905), User Satisfaction (0.881), Net Benefits (0.737), and System Quality (0.644). These values suggest that a substantial proportion of variance in the indicators is captured by their underlying constructs.

To further establish construct validity beyond convergent assessment, discriminant validity was examined using the Fornell–Larcker criterion, which requires that the square root of each construct's AVE exceeds its highest correlation with other constructs (Fornell & Larcker, 1981). Table 4 presents the discriminant validity results, showing that each construct's AVE square root is greater than its inter-construct correlations, thereby confirming that all constructs are empirically distinct and conceptually sound.

Table 4
Fornell-Larcker criterion

Variable	Content (X ₄)	Ease of Use (X ₅)	Information Quality (X ₂)	Net Benefits (Y)	Service Quality (X ₃)	System Quality (X ₁)	User Satisfaction (Z)
Content (X ₄)	0.966						
Ease of Use (X ₅)	0.779	0.957					
Information Quality (X ₂)	0.758	0.698	0.955				
Net Benefits (Y)	0.767	0.821	0.734	0.859			
Service Quality (X ₃)	0.658	0.648	0.724	0.706	0.951		
System Quality (X ₁)	0.789	0.773	0.758	0.779	0.759	0.803	
User Satisfaction (Z)	0.809	0.822	0.735	0.834	0.680	0.767	0.939

Source: Data processed, 2025

Table 5
Heterotrait-Monotrait Ratio (HTMT)

Variable	Content (X ₅)	Ease of Use (X ₈)	Information Quality (X ₂)	Net Benefits (Y)	Service Quality (X ₃)	System Quality (X ₁)	User Satisfaction (Z)
Content (X ₅)							
Ease of Use (X ₈)	0.846						
Information Quality (X ₂)	0.827	0.77					
Net Benefits (Y)	0.832	0.897	0.801				
Service Quality (X ₃)	0.701	0.698	0.783	0.75			
System Quality (X ₁)	0.855	0.848	0.836	0.845	0.817		
User Satisfaction (Z)	0.868	0.892	0.8	0.896	0.723	0.829	

Source: Data processed, 2025

Based on the Fornell–Larcker criterion, all constructs exhibit satisfactory discriminant validity, as the square root of each construct’s AVE is greater than its correlations with other constructs. Although the correlations between Net Benefits and User Satisfaction, as well as between System Quality and Content, are relatively high, they remain below their respective $\sqrt{\text{AVE}}$ values. This confirms that the constructs are empirically distinct and do not show problematic conceptual overlap.

According to the HTMT criterion, values should remain below 0.90 to indicate that constructs are sufficiently distinct (Hair et al., 2021). As shown in Table 5, none of the HTMT values exceed this threshold, confirming that all constructs demonstrate adequate discriminant validity. These results indicate that each construct is empirically distinct and captures unique conceptual dimensions within the model.

Inner Model Evaluation

At this stage, the analysis centers on examining the path coefficients and t-values. A path coefficient approaching 1 indicates a strong positive association, whereas a value near 0 reflects a weak relationship within the structural framework. The t-value indicates whether the relationship between variables is statistically significant at a specific error probability. In this study, the researcher applied a 5% significance level, meaning that the t-value must exceed 1.96 to be considered significant (Hair et al., 2022).

This analysis looks at path coefficients and t-values to understand relationships in the model. Values close to 1 indicate strong connections, and values near 0 indicate weak ones. The t-value is used to determine statistical significance, with a 5% significance level requiring t-values above 1.96 to be considered significant. This method provides a systematic assessment of both the strength and reliability of the hypothesized relationships.

The following table displays the path coefficients along with their corresponding t-values.

Table 6

Path coefficient and t-values

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Decision
System Quality (X_1) -> User Satisfaction (Z)	0.068	0.074	0.08	0.847	0.397	Fail to reject H_0 (accept H_0)
Information Quality (X_2) -> User Satisfaction (Z)	0.111	0.106	0.096	1.16	0.246	Fail to reject H_0 (accept H_0)
Service Quality (X_3) -> User Satisfaction (Z)	0.092	0.089	0.07	1.308	0.191	Fail to reject H_0 (accept H_0)
Content (X_5) -> User Satisfaction (Z)	0.299	0.298	0.085	3.537	0.001	Reject H_0 (accept H_1)
Ease of Use (X_8) -> User Satisfaction (Z)	0.4	0.405	0.07	5.687	0.001	Reject H_0 (accept H_1)
User Satisfaction (Z) -> Net Benefits (Y)	0.834	0.837	0.032	26.179	0.001	Reject H_0 (accept H_1)
System Quality (X_1) -> User Satisfaction (Z) -> Net Benefits (Y)	0.057	0.062	0.067	0.845	0.398	Fail to reject H_0 (accept H_0)
Information Quality (X_2) -> User Satisfaction (Z) -> Net Benefits (Y)	0.092	0.089	0.08	1.148	0.251	Fail to reject H_0 (accept H_0)



Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Decision
Service Quality (X_3) -> User Satisfaction (Z) -> Net Benefits (Y)	0.077	0.075	0.06	1.282	0.2	Fail to reject H_0 (accept H_0)
Content (X_5) -> User Satisfaction (Z) -> Net Benefits (Y)	0.249	0.25	0.071	3.503	0.001	Reject H_0 (accept H_1)
Ease of Use (X_6) -> User Satisfaction (Z) -> Net Benefits (Y)	0.333	0.339	0.059	5.627	0.001	Reject H_0 (accept H_1)

Source: Data processed, 2025

The Table 6 summarizes the calculated path coefficients along with t-statistics and p-values for the assessed relationships among the constructs. Significant paths with p-values below 0.05 indicate strong relationships, suggesting that certain factors have a considerable impact on the outcomes measured. Specifically, some constructs demonstrate a high level of influence, while others appear to have less of an effect as evidenced by higher p-values. The t-statistics further support the robustness of these significant relationships, with higher values indicating a stronger association between the constructs. In contrast, paths with p-values greater than 0.05 do not show statistically significant effects, meaning these relationships do not provide enough evidence to suggest a meaningful impact. This differentiation helps in identifying which constructs are critical drivers in the model and which are less relevant in predicting the outcomes, guiding further analysis and interpretation of the data.

The hypothesis testing results indicate that the examined factors do not have a significant effect on the outcome, with p-values exceeding 0.05. For these hypotheses, H_0 is accepted and H_1 is rejected indicating no statistically significant relationship between these factors and User Satisfaction. Content and Ease of Use significantly affect User Satisfaction with p-values below 0.05. In these cases, H_0 is rejected and H_1 is accepted showing that Content and Ease of Use are crucial factors influencing User Satisfaction.

The result of hypothesis 6 shows that User Satisfaction has a significant positive effect on Net Benefits with a coefficient of 0.834 and a p-value of 0.001. Since the p-value is below 0.05, H_0 is rejected and H_1 is accepted, indicating that User Satisfaction significantly influences Net Benefits. This suggests that higher levels of User Satisfaction lead to greater Net Benefits.

The mediation analysis indicates that the examined factors do not have a significant indirect effect on the outcome, with p-values exceeding 0.05. H_0 is accepted and H_1 is rejected indicating no significant mediation effect. Content and Ease of Use significantly affect Net Benefits through User Satisfaction with p-values of 0.001. H_0 is rejected and H_1 is accepted showing that certain factors exert a significant indirect influence on the overall benefits experienced by users through their system interactions. The results indicate that certain factors play a crucial role in shaping the overall benefits experienced by users through their system interactions.

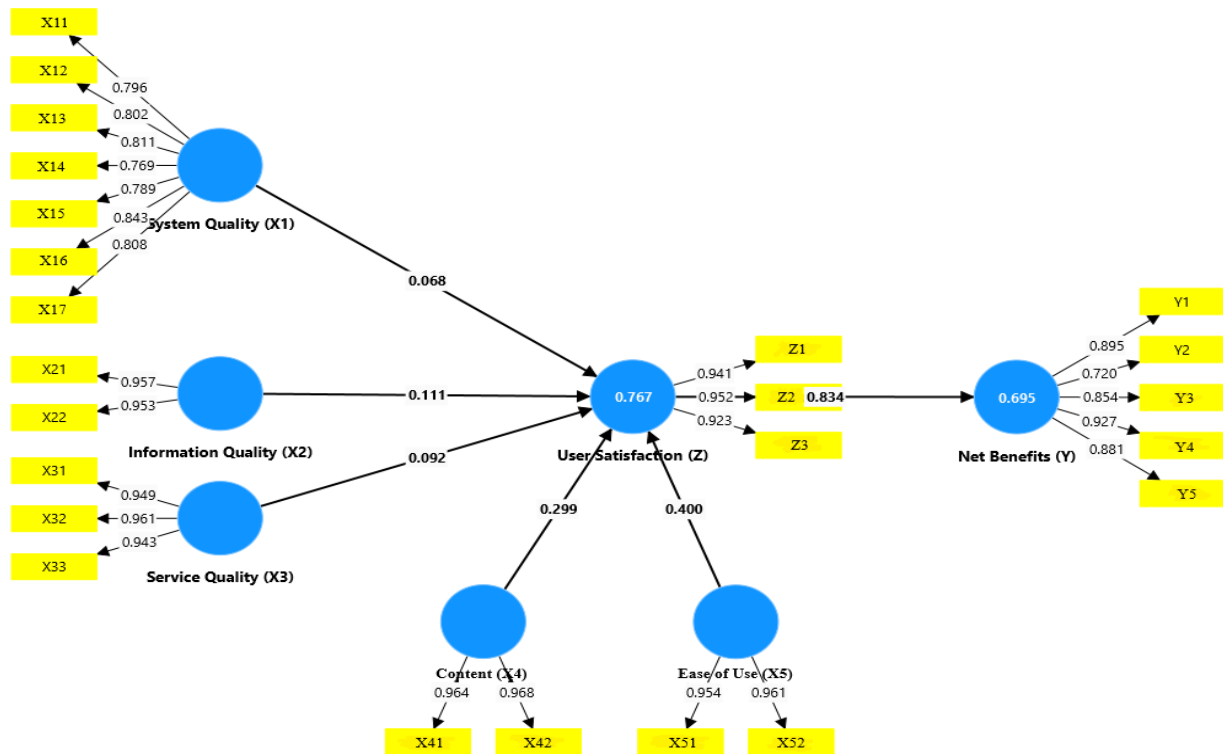


Figure 2.
SEM PLS Analysis

Discussion

The findings of this study show a clear pattern: among the various quality dimensions examined in the RGIS context, content quality and ease of use emerge as the primary drivers of user satisfaction, while system quality, information quality, and service quality do not exhibit a meaningful influence. At the same time, user satisfaction consistently appears as the key determinant of perceived net benefits, reinforcing its central position in models of information system success. This configuration suggests that in the RGIS environment, where system use is mandatory users evaluate their experience less on the basis of technical performance and more on how easily they can work with the system and how relevant and understandable the information presented is.

From a theoretical perspective, these results offer both confirmation and refinement of established IS models. The strong role of content quality and ease of use is consistent with EUCS and TAM, which emphasize that relevant, well-structured content and intuitive interaction reduce cognitive load and foster positive user evaluations. Likewise, the strong effect of user satisfaction on perceived benefits is fully aligned with the DeLone and McLean IS Success Model, which positions satisfaction as a core antecedent of net benefits. However, the absence of meaningful effects from system quality, information quality, and service quality diverges from the classical D&M expectation that all quality dimensions should significantly shape satisfaction. This divergence can be interpreted through the lens of mandatory-use and mature-system contexts: when technical and informational features reach a baseline level that users perceive as “given,” they no longer differentiate satisfaction. In such settings, ECM helps explain why confirmation of expectations occurs more strongly through experiential dimensions—such as ease of navigation and clarity of content—than through marginal improvements in system performance or service responsiveness.

In practical terms, these findings imply that further improvements in RGIS should not focus primarily on enhancing technical specifications, but rather on refining user experience



and information design. For local governments, this means curating reports and dashboards that match the actual decision-making needs of financial and budgeting officers, simplifying workflows, and reducing unnecessary complexity in menus and forms. Training strategies should prioritize helping users understand how to interpret and use the information presented, rather than merely emphasizing procedural steps. Service quality remains important as a hygiene factor, but the results suggest that once support reaches an acceptable level, additional gains in user satisfaction and net benefits will be achieved mainly through better content and more user-friendly interfaces.

When compared with prior empirical studies, the findings show both convergence and nuance. Studies in e-government and public sector systems have documented that certain quality dimensions, such as system quality or service quality, may not always show strong associations with satisfaction in mandatory environments, especially when systems are institutionally entrenched and users have limited alternatives (e.g., Mandagi et al., 2024; Ramos et al., 2022; Zahri & Kusumastuti, 2020). Other research has similarly reported that system quality and service quality do not significantly affect satisfaction in government information systems, suggesting a saturation effect where technical quality is perceived as a baseline requirement rather than a source of added value (Hadi et al., 2023). At the same time, several studies have highlighted the importance of perceived usability, interface simplicity, and content relevance as key determinants of user experience and outcomes in public information systems (Fachrurozi et al., 2023; Sorongan & Hidayati, 2020). The present study reinforces this body of evidence by showing that, in RGIS, content and ease of use—not system quality per se—are the decisive levers for generating satisfaction and, ultimately, benefits.

Taken together, the results suggest that classical IS success frameworks require contextual refinement when applied to mandatory e-government systems. Technical and service dimensions remain necessary but may be insufficient to explain differences in satisfaction once they exceed minimum expectations. Instead, user-centered aspects—how information is packaged, how easily tasks can be completed, and how clearly the system supports users' daily work—become the real differentiators. Future research could further explore these dynamics by comparing mandatory and voluntary settings, or by examining how organizational culture, training approaches, and change management practices interact with content and usability to shape satisfaction and system impact in the public sector.

CONCLUSION

This study examined the factors influencing user satisfaction and net benefits of the Regional Government Information System (RGIS) and assessed the mediating role of user satisfaction in linking quality dimensions to system outcomes. The findings demonstrate that only content quality and ease of use significantly shape user satisfaction, while system quality, information quality, and service quality show no meaningful impact within the RGIS environment. User satisfaction, in turn, strongly drives the net benefits experienced by users and mediates the effects of content quality and ease of use on system outcomes. These results highlight that user-centered experiential dimensions, rather than technical features, are the primary determinants of system success in mandatory e-government contexts.

The results directly reinforce the core propositions of the DeLone and McLean IS Success Model, which positions user satisfaction as a key mechanism for generating system benefits (DeLone & McLean, 2003). At the same time, the findings refine the model by showing that not all quality dimensions are equally influential in mandatory public-sector systems. The EUCS model provides a strong theoretical explanation for the prominence of content relevance and usability, while TAM and ECM clarify why ease of interaction and expectation confirmation shape satisfaction more strongly than system performance in contexts where users have limited discretion. Together, these frameworks explain why experiential qualities—how

easy the system is to use and how useful the content is—drive satisfaction and outcomes more than technical attributes once a baseline level of system quality has been reached.

From a practical perspective, the study underscores the need for local governments to prioritize improvements in content design, workflow simplification, and interface usability to enhance user satisfaction and maximize the system's impact. Strengthening user-oriented features, including scenario-based training and micro-learning support, can reduce cognitive load and improve daily system interaction. Service quality improvements should focus on proactive assistance rather than passive support mechanisms. Organizations should also incorporate clear performance indicators such as reporting accuracy, timeliness, and audit reduction—to better assess the realized net benefits of RGIS.

This study is limited by its focus on a single province, its reliance on self-reported data, and its cross-sectional design. Future research should expand to multiple regions, incorporate qualitative inquiry to explore user experiences in depth, and examine additional factors such as organizational culture, user training, and technical support. Further methodological enhancements such as PLSpredict for out-of-sample predictive validation, winsorization to address outliers, or multi-group analysis across different user roles—may yield deeper insights into system performance across diverse contexts. Longitudinal and cross-regional studies are encouraged to strengthen external validity and track how system improvements influence satisfaction and net benefits over time.

ACKNOWLEDGEMENT

The author expresses sincere gratitude to the Direktorat Penelitian dan Pengabdian kepada Masyarakat, Direktorat Jenderal Riset dan Pengembangan, Kementerian Pendidikan Tinggi, Sains, dan Teknologi Republik Indonesia Tahun Anggaran 2025 for the support and funding provided through the Basis Informasi Penelitian dan Pengabdian kepada Masyarakat (BIMA) Grant for Penelitian Tesis Magister (PTM) in 2025, under Contract No. 1385/UN8.2/PG/2025 dated June 2, 2025, and Universitas Lambung Mangkurat. This assistance has been invaluable in facilitating the completion of this research. It is hoped that such support will continue to advance science and technology development in Indonesia, particularly in enhancing the field of accounting.

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