Analyzing Information System Quality and Financial Information Quality: An Evidence of Local Government Organizations in Indonesia

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Abstract

End-user satisfaction is a potential substitute for utility in decision-making, user satisfaction is a measure of the extent to which an information system meets the information needs of its users. The purpose of this study was to determine the effect of the regional management information system quality and the financial information quality on end-user satisfaction. The method used in this research is descriptive and verification with a quantitative approach. The sample used in this study was 50 people in Local Government Organizations of Bandung City Government in Indonesia. The analytical tools used are Multiple Linear Regression, Correlation Analysis Test, Determination Analysis Test, and Partial Hypothesis Test. The results showed that the regional management information system quality had a positive and significant effect on the end-user satisfaction and the financial information quality had a positive and significant effect on end-user satisfaction at the Local Government Organizations of Bandung City Government. This study will contribute both to practitioners and academics related to end-user satisfaction in implementing the quality of information systems and the quality of financial information used. This study provides additional knowledge about financial information quality which is used as the basis for making decisions by local government organizations.

Keywords*:* End-user, satisfactions, financial information quality, local government, management information, system quality

1. Introduction

After Pandemic COVID-19 disasters has significantly affect community in various sectors, such as health, education, economic, and other governmental sectors (Iqbal et al., 2020; Kustiyahningsih et al., 2022; Latifah & Soewarno, 2023; Pramukti et al., 2022) the Indonesian government stimulates the micro, small, and medium business sectors to support the country's economy and government policy by set up a decentralization policies (Ajija et al., 2022; Kartodihardjo & Cahyono, 2021; Rahayuningsih et al., 2019; Tjahjadi et al., 2023; Valina Hartono, 2017; Widiastuti et al., 2021).

Decentralization policies in Indonesia have changed the landscape of regional governance. In the past, before the implementation of the decentralization policy, the local government had very limited authority, whereas after the implementation of the decentralization policy, the local government had very broad authority (Anas et al., 2021). The authority possessed by the regional government covers 32 government affairs, which consist of: 6 government affairs which are obligatory for basic services, 18 government affairs which are obligatory for basic services, and 6 government affairs which are optional (Law Number 23 of 2014 Regional Government). The authority given to the local government should be optimized to improve service performance and improve people's welfare (Radhakrishnan et al., 2018).

Regional governments are required to inform the administration of government (Law Number 23 of 2014 Regional Government). This is intended to simplify the service process as well as performance accountability (Gil-Garcia et al., 2020). However, until now, not all local governments have provided adequate information on governance, and some have even made it difficult for the community to obtain services due to system failures and service delays. Even though the development of information technology should be able to improve the performance of local government and make it easier for the community to obtain services (Aziz et al., 2015).

The most important benefit of information systems is the low cost of storing and conveying information. Because it is cheap, the cost of conveying information becomes more effective. On the other hand, the community as the end-user of the information system also feels that it is cheap to use the information system because it is enough to open the available applications without having to come to the place. A lot of information can be conveyed through information systems and now it is common practice to use applications via mobile phones so that doubts that it is not conveyed will be reduced.

One of the obstacles that are often encountered in the operation of information systems is too much information that must be entered into the system. The growing volumes of data and the increasing number of source systems can lead to possible data errors, duplicates, missing values and incorrect formatting (Azeroual et al., 2018). These problems are often encountered in information systems managed by local governments. One example of a weakness that often occurs is the amount of information that is not conveyed properly due to a lack of good timing for entering it into the system. Another problem that was found was that the information provided could not be understood by the people who needed it. This should also be a concern of the information system manager.

Satisfaction can be interpreted as an effort to fulfil something or make something adequate. User satisfaction can be defined as a qualitative measure of performance as defined by the user, which meets their basic needs and standards (Al-Fraihat et al., 2020). Satisfaction is a feeling of pleasure or disappointment in someone who arises after comparing the performance (results) of the product thought against the expected performance (Al-Okaily et al., 2021). User satisfaction is usually defined as the extent to which a system can meet the user's information needs (Keikhosrokiani et al., 2020). System user satisfaction refers to a situation where users feel satisfied after using an information system because of the convenience that the information system has. In other words, the more users like a system, they feel implicitly satisfied with the system in question (Huy & Phuc, 2020). Users will feel satisfied if the performance of the products used can meet or exceed the expectations of users (Elayan et al., 2018).

The financial information system quality is integrated and harmonized between the components of the financial information system, including hardware, software, brainware, procedures, databases, computer networks, and data communication (Ibrahim et al., 2020). The structure of the data and the linking of the individual research information among each other are central, in order to be able to aggregate and evaluate information on different organizational levels for different purposes (levels can mean a professor, a chair, an institute, a department, or a faculty) (Azeroual et al., 2018). The quality of the system reflects the information processing system needed to produce results that are measured by the quality of information (Barber & Hollie, 2021). The quality of the system is used to measure the quality of the technological system itself (Kirmizi & Kocaoglu, 2020).

Quality of information refers to fitness or reliability to use (Goyal, 2014). High-quality information is information that can help users to take the expected action. The quality of information is used to measure the quality of the output of the applications used in its effect on user satisfaction (García-Meca & García-Sánchez, 2018). User satisfaction is the fulfilment of user information needs (Romney & Steinbart, 2014). One person or group of people with an interest in using the information to be able to meet their needs, both psychological and physical needs, to provide certain satisfaction to themselves (ALSaqa et al., 2019). High-quality decisions require high-quality information. There are several dimensions of information quality that affect the quality of decisions. If the output of the information system does not meet these quality criteria, decision-making will be disrupted. Company

databases and files have various levels of inaccuracy and incompleteness, which in turn will reduce the quality of decision-making (Laudon & Laudon, 2014).

The phenomenon that occurred said that he and other employees found it quite difficult to compile financial statements because the two systems they used SIMDA and SIRA had not been integrated so they took a long time to be able to adapt to the new rules to use both systems. Several studies discuss the information system that further produces financial information, where the resulting information will be very useful and can have an impact on user satisfaction of such information. As stated by (Timmerman & Bronselaer, 2019) that financial information generated in an organization cannot be separated from the information system implemented, the better the information system will produce quality financial information. The same was conveyed by (Puspitawati & Susanto, 2019); (Hadiana, 2022) who explained that the information system has a significant influence on the quality of financial information that has strong associations and integration so that whether or not financial information is produced in an organization depends on the information system implemented. Good information system must-have elements that are related to each other to form an integrated and harmonious system to achieve an organizational goal.

This research is different from previous research, where the differences are found in the research subjects by researching local governments in Indonesia while previous research examined in private companies. In addition, one of the indicators raised on the quality variable of management financial information system is Media Richness, wherein the previous research this indicator was not researched. Thus, it becomes unique and novelty of this research, so it is very important to be researched to answer the phenomenon that occurs.

Regional Management Information System Quality and End-User Satisfaction

The financial information system quality reflects the information processing system needed to produce results measured by information quality. The quality of information systems was only identified as an important factor in information retrieval sites which highlighted the need for websites that were easy to use (Kocsis, 2019). Information system that meets the criteria that meet needs can be more dynamic in keeping up with technological developments, so that company remains relevant (Sari et al., 2019).

The quality of information systems is one of the factors in measuring the satisfaction level of information system users. This is because the entire financial cycle is processed using an information system to produce output in the form of financial reports. The management information system can communicate all the outputs generated from each subsystem which is then integrated into information needed for management in decision-making (Anggraeny, 2020). The quality information system used will affect the level of user satisfaction. Users will feel satisfied if the performance or results of a product used can meet or exceed user expectations (Al-Hasson & Abu-Shanab, 2021).

The End-user satisfaction is a potential substitute for utility in decision-making (Keikhosrokiani et al., 2020). Customer satisfaction is the state of pleasure or disappointment formed by the comparison of the perceived effect of a product or service with the expected value (Chen et al., 2020). Satisfaction is often studied because it is believed that increased satisfaction leads to feelings, attitudes, intentions, and behaviors that are worth seeking out. (Naseer et al., 2020) states that user satisfaction is a set of user beliefs about the relative value of an information system in terms of providing timely, accurate, and easily understood information to support the decisions.

System quality has a positive effect on user satisfaction of the Financial Information System (Lee & Jeon, 2020). This means that the higher the quality of the system provided when using the Financial Information System, the higher the satisfaction of users of the Financial Information System. The Financial Information System is very easy to use and always carries out orders according to what the user wants, this makes users feel satisfied with the system. In addition, this system is also very helpful in the budget preparation process. The better or higher the quality of the information system used, the better or higher the level of satisfaction of the information system users.

The results of the research conducted by (Keikhosrokiani et al., 2020) above are also supported by the results of research conducted by (Aljarrah, 2020) and (Petratos & Faccia, 2019) which shows that the quality of information systems has a positive and significant effect on user satisfaction.

Based on the previous explanations, the hypothesis proposed is the Regional Management Information System Quality Affects End-User Satisfaction (H1).

The Effect of Financial Information Quality on End-User Satisfaction

Laudon and Laudon explain that high-quality decisions require high-quality information (Laudon & Laudon, 2010). A financial information system that has a good quality would give the perception of usability for the user (Kalankesh et al., 2020). There are several dimensions of information quality that affect the quality of decisions. If the output of the information system does not meet these quality criteria, decision-making will be disrupted. One way to measure the quality of financial information systems is to determine how fast the system (financial software) can process financial data that is entered into a financial statement (Savitri, 2019). Company databases and files have varying degrees of inaccuracy and incompleteness, which in turn reduces the quality of decision-making. (Tingey-Holyoak et al., 2021) say that outdated, inaccurate, or difficult to understand information is not very meaningful, useful, or valuable to you or other business professionals. People need high-quality information i.e., information products that have characteristics, attributes, or qualities that make information more valuable to them.

Accounting information has served as a fundamental basis for business decision-making and the extensive use of digital technology has paved the way for the efficiency and effectiveness of accounting functions in modifying information relating to such functions. More specifically, a digital accounting system (DAS) enables the reporting and processing of large transaction amounts and generates the data required for analysis (Lutfi et al., 2022). Given this impact, the increasing quality of information will affect increasing user satisfaction. Users will feel satisfied if the performance or results of a product used can meet or exceed user expectations (Al-Hasson & Abu-Shanab, 2021).

According to (Alhabib et al., 2020) the quality of information has a significant effect on user satisfaction. This means that the higher the level of information quality, the users of the Regional Financial Information System will feel more satisfied. Information that is timely, accurate, complete, and relevant makes users satisfied with the quality of information produced by the Regional Financial Information System.

The quality of information is important because information with the criteria of being timely, accurate, complete, and relevant will make it easier for local governments to process their financial data. This is mirror reliability and trustworthy of data. Besides, data have no potential multiple interpretations or misinterpretations either when processing regional government financial reports or the output produced by the Regional Financial Information System.

Meanwhile, a financial report is a form of government accountability for the implementation of the budget throughout the year, so it is necessary to achieve accountability and transparency as well as a tool to support decision-making in work unit management in realizing good governance. The better or higher the quality of the information used, the better or higher the level of user satisfaction with the information. The results of the research conducted by (Alhabib et al., 2020) above are also supported by the results of research conducted by (Adeyemi & Issa, 2020) and (Al-Hasson & Abu-Shanab, 2021) which indicates that the quality of information has a positive and significant effect on user satisfaction. Based on the previous explanations, the hypothesis proposed is the Financial Information Quality Affects End-User Satisfaction (H2).

2. Material and Method

The researchers applied a descriptive quantitative approach with verification methods. In this study, the unit of analysis was the local government organization of the Bandung City Government Indonesia. The observation unit were employees in the budget, treasury, financial, assets, recording and reporting, finance, and income from the Regional Management Information System application.

The reason of choosing sample from the government of Bandung city based on the good quality process of developing, the fast response of the information managed and the complete category of the data.

Participants

The population used in this study was the 27 Local Government Organization of Bandung City Government with the samples used were 50 respondents from three Local Government Organizations of the Bandung City Government, namely the Financial and Asset Management Agency, the Regional Revenue Management Agency, and the Procurement Service Section of the Regional Secretariat of the Bandung City Government. Since the Covid-19 pandemic still occurred, the samples collected were 50 respondents of the Bandung City Government.

Data Collection

The data collection method used, where primary data collection carried out by conducting interviews with parties related to this research, to find out the phenomena that occur. Other data collected from questionnaires. In compiling the questionnaire, the researcher refered to integration is how parts of an information system can help make economic decisions. Flexibility such as the ease of using information systems. Accessibility and formalization such as the ease of registering to be able to use the application and media richness such as the information contained in the information system, the point of view, accuracy of loaded information, integrity, consistency, completeness, validity, and timeliness (Laudon & Laudon, 2010; ALSaqa et al., 2019). The option on the questionnaire are measured using Likert scale with answers from 1 to 5, which are defined as strongly agree to very disagree.

Data Analysis

The main data source used in this study was a questionnaire distributed to 50 employees using the Regional Management Information System at the Financial and Asset Management Agency, the Regional Revenue Management Agency, and the Procurement Service Section. The Regional Secretariat of the City of Bandung Government includes staff/employees in the budget, treasury, financial, assets, recording and reporting, finance, and income sections.

Furthermore, the data that has been collected is then coded and processed using descriptive analysis to determine the responses of respondents to each variable studied, then continued with Multiple Regression Analysis using SPSS Version 23 to analyze the effect of the Regional Management Information Systems Quality and Financial Information Quality for End-User Satisfaction. The validity coefficient value was more than 0.30, to test the objectivity of the measuring instrument.

3. Results

Validity testing is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the statement on the questionnaire can reveal something that will be measured by the questionnaire. A measuring instrument is declared valid or valid if it has a validity coefficient value > 0.30. By using SPSS 23.0 software, test results were obtained as in table 1 below:

Table 1 The Validity Testing Results

Variable	No.	Validity Coefficient
Management Information Systems Quality (X_1)	Item 1	0,638
	Item 2	0,733
	Item 3	0,590
	Item 4	0,697

	Item 5	0,624
	Item 6	0,568
	Item 7	0,703
	Item 8	0,484
	Item 9	0,611
	Item 10	0,578
	Item 11	0,525
	Item 12	0,562
	Item 13	0,481
	Item 14	0,431
	Item 15	0,385
	Item 16	0,700
	Item 17	0,697
	Item 18	0,743
	Item 19	0,554
	Item 20	0,766
Financial Information Quality	Item 21	0,669
(X₂)	Item 22	0,707
	Item 23	0,702
	Item 24	0,648
	Item 25	0,667
	Item 26	0,728
	Item 27	0,780
	Item 28	0,878
	Item 29	0,878
	Item 30	0,899
End User Satisfaction	Item 31	0,866
(Y)	Item 32	0,513
	Item 33	0,727
	Item 34	0,878
	Item 35	0,879

In Table 1, all statements used to measure the three variables have a validity coefficient that is greater than the critical value, namely 0.3 (> 0.30) so that all statements are declared valid. Reliability testing is intended to test the objectivity of research measuring instruments. In this study, to test the objectivity of the measuring instrument, a split-half technique is used. By using SPSS Software Version 23.0, test results are obtained as in Table 2:

Table 2 The Reliability Testing Results

Variables	*Split Half*
Management Information Systems Quality (X₁)	0,797
Financial Information Quality (X₂)	0,863
End User Satisfaction	0,879

<div align="center">(Y)</div>

The value of the reliability coefficient for each variable as shown in table 2 is greater than 0.7, so it can be concluded that the measuring instrument used is reliable and the answers given by the respondents are related to the statements proposed as a reference for this study. Trustworthy or reliable. To find out the perceptions or responses of respondents to each indicator regarding the Regional Management Information System Quality, researchers used the percentage score. The variable Regional Management Information Systems Quality consists of 5 (five) items with indicators: Integration, Flexibility, Accessibility, Formalization, and Media Richness. These indicators can be seen in Table 3:

<div align="center">Table 3 The Results of Variable X1 Test</div>

No	Indicator	Statement Items	Actual Score	Ideal Score	Actual Score %	Criteria
1.	Integration	Item 1	168	250	67,2%	Pretty Good
		Item 2	173	250	69,2%	Good
		Item 3	145	250	58%	Pretty Good
2.	Flexibility	Item 4	179	250	71,6%	Good
		Item 5	201	250	80,4%	Good
		Item 6	201	250	80,4%	Good
3.	Accessibility	Item 7	174	250	69,6%	Good
		Item 8	197	250	78,8%	Good
		Item 9	182	250	72,8%	Good
4.	Formalization	Item 10	205	250	82%	Good
		Item 11	182	250	72,8%	Good
		Item 12	202	250	80,8%	Good
5.	Media Richness	Item 13	188	250	75,2%	Good
		Item 14	190	250	76%	Good
		Item 15	191	250	76,4%	Good
	Total		**2.778**	**3.750**	**74,1%**	**Good**

Based on Table the percentage of the total score of the Regional Management Information System Quality variable were between the 68% - 84% interval. Thus, it can be concluded that the variable of Regional Management Information Systems Quality was a good category. The researchers used a percentage score to find out the perceptions or responses of respondents to each indicator regarding the Quality of Financial Information. The Financial Information Quality variable consists of 6 (six) indicator items. These indicators are Accuracy, Integrity, Consistency, Completeness, Validity, and Timeliness as presented in Table 4:

<div align="center">Table 4. The Results of Variable X2 Test</div>

No.	Indicator	Statement Item	Actual Score	Ideal Score	Actual Score %	Criteria
1.	Accuracy	Item 16	166	250	66,4%	Pretty Good
		Item 17	164	250	65,6%	Pretty Good
2.	Integrity	Item 18	209	250	83,6%	Good

No	Indicator	Statement Items	Actual Score	Ideal Score	Actual Score %	Criteria
3.	Consistency	Item 19	204	250	81,6%	Good
		Item 20	208	250	83,2%	Good
		Item 21	205	250	82%	Good
4.	Completeness	Item 22	153	250	61,2%	Pretty Good
		Item 23	154	250	61,6%	Pretty Good
5.	Validity	Item 24	198	250	79,2%	Good
		Item 25	195	250	78%	Good
6.	Timeliness	Item 26	199	250	79,6%	Good
		Item 27	200	250	80%	Good
	Total		2.255	3.000	75,2%	Good

Table 4 shows that the result of calculating the percentage of the total score of the Financial Information Quality variable is 2,255 (75.2%), which is between the 68% - 84% interval. Thus, it can be concluded that the variable Quality of Financial Information is in a good category, but there is still a gap of 24.8% which indicates that there are still problems in the Financial Information Quality. To find out the respondent's perception or response to each indicator regarding End User Satisfaction, the researcher used the percentage score. The End User Satisfaction variable consists of 4 (four) indicator items: Content, Format, Usefulness, and Ease of Use. These indicators can be seen in Table 5:

Table 5 The Results of Variable Y

No	Indicator	Statement Items	Actual Score	Ideal Score	Actual Score %	Criteria
1.	Content	Item 28	200	250	80%	Good
		Item 29	200	250	80%	Good
2.	Format	Item 30	201	250	80,4%	Good
		Item 31	205	250	82%	Good
3.	Usefulness	Item 32	155	250	62%	Pretty Good
		Item 33	180	250	72%	Good
4.	Ease of Use	Item 34	200	250	80%	Good
		Item 35	204	250	81,6%	Good
	Total		1.545	2.000	77,3%	Good

Table 5 shows that the results of the calculation of the percentage of the total score of the End User Satisfaction variable were between the 68% - 84% interval. It meant the End User Satisfaction variable was a good category.

Before testing the hypothesis using multiple linear regression analysis, several assumptions must be fulfilled so that the conclusions of the regression are not biased, including the normality test, multi-collinearity test, heteroscedasticity test, and autocorrelation test. Based on the SPSS output table, the resulting probability value is seen from the Asymp Sig value. is equal to 0.200 and the value is greater than 0.05, so according to the testing criteria, it can be concluded that the residuals in the regression model are normally distributed, so the model has met one of the requirements for regression testing.

Based on the VIF value obtained from the coefficient table, it shows that there is no strong enough correlation between the independent variables. This can be seen from the amount of tolerance (α) and variance inflation factor (VIF) if using alpha/tolerance = 10% or 0.10 then VIF = 10. From the results of the VIF output, the calculation of the two variables is 1.360 which is less than 10 and all

tolerance independent variables have a value of 0.735 = 73.5% greater than 10%, it can be concluded that there is no multicollinearity between the variables of the Management Information Systems Quality and the Financial Information Quality.

Based on the scatterplot graph, the dots are spread randomly and are spread either above or below the number 0 on the Y-axis. It can be concluded that there is no heteroscedasticity in the regression model, so the regression model is suitable to be used to predict End User Satisfaction based on the independent variables Quality, Management Information Systems Quality, and Financial Information Quality. Based on the table summary model of processing results, the Durbin-Watson (D-W) statistical value is obtained at 1.769. While from the DW table with a significant level (a = 5%), for the number of independent variables as many as 2 variables (k = 2), and the number of observations in the study as many as 50 samples (n = 50), then the lower limit value (dL) is obtained 1.462 and the upper limit (dU) of 1.628. Because the Durbin-Watson regression model value on processing results is 1.769 and is greater than the upper limit (dU) of 1.628 and less than 4 - 1.628 (4 - dU), it is concluded that the regression model does not have autocorrelation. Because the four regression assumptions have been fulfilled, it can be concluded that the regression model estimation results have met the BLUE (Best Linear Unbias Estimation) requirements, so it is said that the conclusions obtained from the regression model have described the real situation.

The results of the regression coefficients obtained can be written in the form of an equation that describes the relationship between the X and Y data used, which are as follows:

$$Y = 8,354 + 0,197 X_1 + 0,350 X_2$$

The determine the influence of the Management Information System Quality variables on End-User Satisfaction, a correlation analysis test, determination analysis test, and partial hypothesis test (T-test) was carried out. So that it can be seen the magnitude of the influence of the Management Information Systems Quality on End-User Satisfaction more specifically. The relationship between the Management Information Systems Quality and End-User Satisfaction when the Financial Information Quality was 0.642, it meant that the Management Information Systems Quality had a strong relationship with End User Satisfaction. This can be seen from the correlation value between 0.60 to 0.799 which was classified in the strong category. If a positive relationship achieved, it means that any increase in the Management Information Systems Quality will increase End User Satisfaction and vice versa.

Based on calculations using the coefficient of determination formula, the influence of the Management Information System Quality variable on End-User Satisfaction was 41.2%, while the remaining 58.8% was the influence given by other factors such as perceived usefulness, top management support, service quality and so on, which were not examined in this study.

Based on the SPSS output in the coefficients table, the t-count for the Management Information Systems Quality (X_1) was 3.521. With a significant level (α) of 5%, and degrees of freedom (df) = n - k - 1, or (df) = 50 - 2 - 1 = 47, the t-table value was 2.012. Based on the value, it showed $t_{count} > t_{table}$ (3.521> 2.012). The H_0 was rejected and H_1 wss accepted. This result supported also from the statistical significance value for the Management Information System Quality variable (0.001), meaning that the error of an effect on End-User Satisfaction was only 0.1%.

Based on the relationship between the Financial Information Quality and End-User Satisfaction when the Management Information Systems Quality was 0.716, meaning that the Financial Information Quality had a strong relationship with End User Satisfaction. This can be seen from the correlation value between 0.600 to 0.799 which was classified as in the strong category. A positive relationship means that every increase in the Financial Information Quality will increase End User Satisfaction and vice versa. Based on calculations using the coefficient of determination formula, the influence of the Financial Information Quality variable on End-User Satisfaction was 51.2%, while the remaining 48.8% was the influence given by other factors such as perceived usefulness, top management support, service quality and others that were not examined in this study. Based on the

SPSS output from the coefficients table, the t-count for the Financial Information Quality (X_2) is 4.956. With a significant level (α) of 5%, and degrees of freedom (df) = n - k - 1, or (df) = 50 - 2 - 1 = 47, the t-table value is 2.012. So, it can be concluded that the value of $t_{count}> t_{table}$ (4.956 > 2.012) and it can be concluded that H_0 is rejected and H_1 was accepted. This result is also shown by the statistical significance value for the Financial Information Quality variable (0.000), which means that the error was smaller than the acceptable error rate of 5%.

4. Discussion

Based on the hypothesis testing, the study found that the Management Information System Quality has a significant effect on End-User Satisfaction of the employees of the Management Information System users at Bandung City Government which includes employees in the budget, treasury, financial, assets, recording and reporting sections, finance, and income. According to the Head of the Bandung City Communication and Information Service, it revealed that the two applications, SIMDA and SIRA, cannot be separated from one another. However, as the Local Government Organizations which was responsible for the management of information systems and technology, the Bandung City Information and Communication Technology Office had to synchronize so that operators in each Local Government Organization do not process the same input activities twice in different systems (Pemerintah Kota Bandung, 2019). This difficulty happened because the SIMDA and SIRA, had not been integrated yet. Through the integration indicator with a percentage of 58% which can be interpreted as quite good, and there is still a gap of 42% which indicates that there are still problems with the integration indicator.

The direction of a positive relationship between the Management Information Systems Quality and End-User Satisfaction shows that the better the Management Information Systems Quality, the better the End-User Satisfaction. From the results, the Management Information Systems Quality has an effect of 41.2% on End-User Satisfaction while the remaining 58.8% is influenced by other factors not examined. Then from the results of the descriptive analysis that has been carried out prove that the Management Information Systems Quality has a percentage of respondents' responses of 74.1% and is in a good category and there are still problems in the Management Information Systems Quality. This is evidenced by the indicator with the lowest respondent response is the Integration Indicator with a percentage of 67.2%, there is a gap of 32.8% which is a problem that exists in the Management Information Systems Quality.

Furthermore, End User Satisfaction has a percentage of respondent responses of 77.3% and is in a good category and there are still problems in End-User Satisfaction. This is evidenced by the indicator with the lowest respondent response is the Usefulness indicator of 62%, and there is a gap of 38%. The results of this study provide empirical evidence that the Management Information Systems End User Satisfaction, where the better of Management Information Systems Quality will increase End User Satisfaction of employees using Regional Management Information Systems in City Government Bandung which includes the budget, treasury, financial, assets, recording and reporting, finance and income.

This results supported by Al-Hasson & Abu-Shanab that stated the quality of information systems is one of the factors in measuring the level of satisfaction of users of information systems (Al-Hasson & Abu-Shanab, 2021). This is because the entire financial cycle is processed using an information system to produce output in the form of financial reports. If the quality information system used will affect the level of user satisfaction. Users will be satisfied if the performance of the products used can meet or exceed user expectations. This also supports previous research, by Huy and Phuc and Aljarrah that showed the Regional Management Information Systems Quality has a significant effect on End-User Satisfaction (Huy & Phuc, 2020; Aljarrah, 2020). Additional, Andreas and Natariasari also showed that the quality of information systems and service quality has a significant effect on end-user satisfaction (Andreas & Natariasari, 2019).

In testing the hypothesis, it can be seen that the t-statistic value of 4.956 is greater than the critical (2.012) which indicates that the model formed by hypothesis 1 is significant. This means that

the Financial Information Quality has a significant effect on End-User Satisfaction of employees of Management Information System users at Bandung City Government which includes the budget, treasury, financial, assets, recording and reporting, finance, and income sections.

As for the phenomena related to the Financial Information Quality quoted according to the Head of Audit Board of the West Java Regional Office, said that his party was also evaluating other reasons why the Bandung City Government did not achieve the Unqualified Status in financial management in 2017. He also mentioned related the status of Bandung City, which until now is still an exception in its financial statements until last year and one that has been discussed is regarding assets. The problems of the Bandung City Government are still the same from year to year, namely less than optimal management of regional assets. There is still a need for further acceleration to eliminate these exceptions. Especially regarding land management, then the management of buildings belonging to the Bandung City Government. The Audit Board assessed that the data collection and asset management of the Bandung City Government affected the assessment in the report. Because assets are cumulative in nature, it must be seen in detail all aspects of their existence, from their existence, their value, their ownership to their management. And the asset is an account in the financial statement that affects not only its report value. Because the actual system has been implemented for several years, if the asset value is not correct, the effect will be everywhere.

This is following what the researchers found in the field, namely through the Accuracy indicator with a percentage of 65.6%, it can be interpreted as quite good, and there is still a gap of 34.4%. Also following what the researchers found in the field, namely through the Completeness indicator with a percentage of 61.2% it can be interpreted as in the quite good category, and there is still a gap of 38.8%.

In the Management Information at City Government of Bandung includes the budget, treasury, financial, assets, recording and reporting, finance, and income sections shows that the direction of a positive relationship between the Financial Information Quality and End-User Satisfaction that better the Financial Information Quality will increase the End-User Satisfaction. From the results found that Financial Information Quality has an effect of 51.2% on End-User Satisfaction, while the remaining 48.8% is influenced by other factors not examined. In this study, the variable of the Financial Information Quality is also the variable that has the greatest influence on the End User Satisfaction variable, because quantitative information from local government finance will of course be used by the local government (internal) itself, and by parties outside (external) of the local government.

The descriptive analysis that has been carried out it proves that the Financial Information Quality has a percentage of respondent responses of 75.2% and is in a good category, but there are still some weaknesses in the indicators, which means that the financial information quality is not entirely good. This is evidenced by the indicator with the lowest respondent response is the Accuracy indicator of 65.6%, there is a gap of 34.4% Completeness of 61.2%, there is a gap of 38.8% which is a major problem is on the Financial Information Quality.

Furthermore, End User Satisfaction has a percentage of respondent responses of 77.3% and is in a good category and there are still problems in End-User Satisfaction. This is evidenced by the indicator with the lowest respondent response is the Usefulness indicator of 62%, and there is a gap of 38%. The results of this study provide empirical evidence that the Financial Information Quality associate with End User Satisfaction, where the better the Financial Information Quality will increase End User Satisfaction for employees using Management Information Systems at Bandung City Government which includes the budget, treasury, financial, assets, recording and reporting, finance and income sections.

The findings supported by Timmerman & Bronselaer whom stated that the quality of information is used to measure the quality of the output of the application used in its effect on the level of user satisfaction (Timmerman & Bronselaer, 2019). The Quality information will be useful for interested parties in terms of decision-making and users of the information system itself. Given this impact, the increasing quality of information will affect increasing user satisfaction. Users will feel satisfied if the results of the products used can meet or exceed user expectations, which is the

information quality variable has a positive and significant effect on end-user satisfaction (Alhabib et al., 2020; Adeyemi & Issa, 2020; Paais & Pattiruhu, 2020).

5. Conclusion

Based on the results of research and discussion of the Management Information System Quality and the Financial Information Quality on End-User Satisfaction, at the end of this study, the authors can draw the following conclusions: 1) the information system implemented by the Bandung city government is very good so that end users such as employees can use the available information as a reference in making financial decisions. There is a strong and positive relationship which means that every time there is an increase in the Management Information System Quality, it will increase End User Satisfaction and vice versa. The phenomenon that occurs is that the Regional Management Information System has not been integrated with other applications such as the Budget Planning Information System in the Local Government Organizations of the Bandung City Government; 2) Quality of Financial Information has a significant effect on End-User Satisfaction. There is a strong and positive relationship, which means that every time an increase in Financial Information Quality occurs, it will increase End User Satisfaction and vice versa. The phenomenon that occurs is the inaccurate and incomplete financial information in the financial statements of the Bandung City Government.

Based on the above conclusions, the authors provide several suggestions as follows: first, the weakness in the integration indicator on the Regional Management Information System Quality is because the system has not been integrated with other information systems such as the Budget Plan Information System which is currently used by the Bandung City Government. If seen from the length of time using the SIMDA application used from 2007 to the present and the complete menu provided by the SIMDA application, it would be better if the Bandung City Government continued to collaborate with BPKP to further improve and complete the menu on the SIMDA application to be able to meet every need. Local Government Organizations in Bandung City Government at this time. By using one application in which there is a complete menu such as the SIMDA application which can support the budget preparation process, administration to financial and reporting, each Local Government Organizations in the Bandung City Government does not need another application because the SIMDA application alone can meet the needs of each Local Government Organizations in preparing financial statements.

Second, the weaknesses in accurate and completeness indicators of the financial information quality are because source documents for recording transactions such as documents regarding assets do not have complete and clear information, so that the financial process in Local Government Organizations starts from making budget journals, financial journals, opening balances, recording transactions, posting to ledgers, adjustments, trial balance after adjustments, Local Government Organizations financial statements, closing journals, and post-closing trial balances do not work well because the source documents are not accurate and complete so the information produced cannot be justified. For this reason, every Local Government Organizations in the Bandung City Government needs to make source documents that will be used to record financial transactions in detail and completely so that the information generated and contained in the financial statements is accurate, complete, and can be of benefit to all parties who need and have an interest.

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