p-ISSN : 2442-4099
e-ISSN : 2549-8711

IJBAM, Vol 1, No. 01, 2018: 31 - 41
Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta
https://ejournal.stei.ac.id/index.php/IJBAM

The Success Analysis of Internal Audit Implementation on Electronics Through Integrated Instance Accounting System ff National Data Communication Application

by Using Empirical Study of DeLone And MClean Model at The Supreme Court Of The Republic Of Indonesia

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***Abstract*— This study aims to determine the effect of system quality, information quality and service quality over the use and satisfaction of users and the implications for the internal audit performance electronically within the Supervisory Board of the Supreme Court of the Republic of Indonesia (Bawas MA RI). The research model used different approaches McLean and DeLone Success Model of Information Systems. This study uses primary data obtained from the collection of instruments completed questionnaires respondents as many as 39 people as the accounting systems agencies integrated data communications applications nationwide (Komdanas) The data analysis in this research through Structural Equation Modeling (SEM) procedures using a Lisrel 8.70 application. The tests performed on the quality of service there is no significant effect on user satisfaction komdanas application integrated accounting system. Seventh, the testing conducted on the use of an integrated accounting system application komdanas significant effect on the performance of the internal audit electronically. Eighth, tests performed on user satisfaction integrated accounting system application komdanas no significant effect on the performance of internal audit electronically.**

Keywords*— *System Quality; Information Quality; Service Quality; Use; User Satisfaction; Internal Audit Performance; DeLone and McLean Success Model of Information Systems

I. INTRODUCTION

The demand for the transparency of the judicial budget is directly managed by each working unit in cooperation with the government institutions, especially in the management of state finances, the implementation of internal audit electronically using the intagrated accounting information system with Komdanas application in MA RI and the limited number of inspectors at Bawas MA conducted inspection computer-based assisted, this study adopted the success model of Delone and McLean information systems (2003) "The DeLone and McLean Model of Infomration System Success: A Ten-Year Update to see how much influence the quality of information, system quality and quality services to the use and user satisfaction of integrated agency accounting system Komdanas application and its implication to internal audit performance electronically. In this research, system quality, information quality, service quality, usage, user satisfaction of agency accounting system integrated Komdanas applications and their implications for internal audit performance are electronically limited to the scope of the Government Internal Supervisory Apparatus (APIP), in this case the apparatus within the Bawas MA RI that carries out the supervisory functions of the Supreme Court and the lower courts. The apparatus referred to is the apparatus registered as an employee and a judge on Supervisory Board of the Supreme Court of the Republic of Indonesia, year 2015.

The purpose of this research is as follows:

- To determine the effect of system quality on the use of integrated agency accounting system komdanas application.
- To determine the effect of system quality on user satisfaction of integrated agency accounting system komdanas application.
- To determine the effect of information quality on the use of integrated agency accounting system komdanas application.

- To know the influence of information quality to user satisfaction of integrated accounting system of komdanas application.
- To determine the effect of service quality on the use of integrated agency accounting system komdanas application.
- To know the influence of service quality to user satisfaction of integrated agency accounting system komdanas application.
- To know the influence of the use of integrated accounting system of komdanas application to the internal audit performance electronically.
- To know the effect of user satisfaction of integrated accounting system of komdanas application to internal audit performance electronically.

II. LITERATURE REVIEW

A. Quality System

In the information system success model proposed by DeLone and McLean (2003: 10) states that system quality is a measure of technical success, the quality of information is a measure of semantic success, user satisfaction describes the influence of individuals and organizations which is a measure of the effectiveness of success. Furthermore, according to DeLone and McLean (2003: 11), higher system quality is expected to lead to higher user satisfaction and participation / usage, leading to a positive impact on individual productivity, resulting in increased organizational productivity. The goal of incorporating a successful taxonomy with a successful model is to assist in an understanding of possible causal linkages between the dimensions of success and provide a simpler explanation of the relationship of participation, user satisfaction and productivity.

Istianingsih (2007) conducted a study with the aim to analyze the factors that determine user satisfaction in information systems and analyze the impact of user satisfaction on individual performance. This study analyzed data from questionnaire answers obtained from 204 respondents. The results of this study indicate that the quality of the system, quality of information, and service quality significantly positive effect on user satisfaction of information systems. The study also found that user satisfaction, which consists of factors: content, accuracy, format, ease of use, and timeliness significantly affect individual performance.

B. Quality of Information

Quality information is the quality of output in the form of information generated by the used information system. The better the quality of information, the more appropriate the decision will be made. If the resulting information is not qualified, it will negatively affect user satisfaction. In the model, DeLone and McLean use five dimensions to assess the quality of information, namely: completeness, ease of understanding, personalization, relevance, and security. Dimensional personalization is not often found in assessing the quality of information in previous studies. However, after being reviewed in more detail in the field of websites and e-commerce, the dimension of personalization is an important part of the recommendations given to users are not the same with each other, depending on each user profile. (Rai et.al., in Istianingsih, 2007).

C. Quality of Service

Service quality is a focused evaluation that reflects customer perceptions of service-specific dimensions of reliability, responsiveness, assurance, emphaty, tangibles. Satisfaction, on the other hand is more inclusive, it is influenced by perception of service quality, product quality, and price as well as situational factors and personal factors. (Zeithaml and Bitner, 2003: 85). Research on the influence of user satisfaction of information system is also conducted by Iranto and Januarti (2006). The purpose of the implemented research is to analyze and obtain empirical evidence of the influence of service quality, system quality, information quality to user satisfaction system. Data collection using questionnaires given to employees of PT PLN (Persero) Distribution Central Java and Yogyakarta. The results showed that service quality did not affect the satisfaction of users of information system, the quality of the system had a positive effect on user satisfaction of information system, the quality of information had positive effect on user satisfaction of information system and user satisfaction had positive effect on individual performance.

D. Use of Accounting Information Systems

Hart and Gregor (2007: 106) explain that the definition of 'intention to use' should be slightly modified for 'intention to continue using'. This adaptation reflects the fact that only when modeling individuals have begun using language for task modeling will then be able to explore the lack of potential representation and form an opinion about usability and ease of use.

User participation affects the key success criteria of Accounting Information Systems, such as system quality, user satisfaction and system usage (Ives and Olson, 1984; Bruwer, 1984 and Hirschheim, 1985 in Soegiharto, 2001). User participation in the system development process has a positive effect on satisfaction of Computerize Based Information Sysytem (CBIS).

Seddon (1997) argues to eliminate words using system / system usage (system use) as a success variable in a causal success model, because of its behavioral usage. Then it is appropriate when included in the process model but not in a causal model. He argues that use should precede impact and benefits, but it does not lead to success.

However DeLone & McLean (2003: 25) disagreed with this and believed that the use of the system is an appropriate measure of the success of accounting information systems. DeLone & McLean further explained that system usage measures everything including visits to Web sites, in-site menus, facilities for information retrieval, and transaction execution.

E. User Satisfaction of Accounting Information System

Based on the General Dictionary of Indonesian Language (1999: 770), the term satisfaction derives from the word satisfaction which means to feel happy (relief, joy, and so on because already influenced the desire of his heart) and satisfaction is a matter of pleasure and relief.

Doll and Torkzadeh (1988) define user satisfaction as an affective attitude toward a particular computer application by someone who interacts with the application directly. Doll and Torkzadeh (1988) used a survey of 618 respondents to examine user satisfaction by modifying the instrument and factor analysis. His research yielded twelve items of measurement instruments of user satisfaction on the quality of the system and information, obtained from end users of information systems. Twelve items generated, divided into five components, namely: content, accuracy, format, ease of use, and timeliness.

According to Remenyi (2000: 153), User Satisfaction is generally considered to be a comparison of user expectation (or need) of the information system with the perceived performance (or capability) of the information system on a number of different facets of the information system . (User Satisfaction is generally regarded as the result of comparison between user expectations / needs on information systems and system performance received). According to Kotler (2006: 61), satisfaction is the feeling of pleasure or disappointment of a person resulting from the ability of a product to meet expectations of the user). If the reality is not in accordance with expectations then the user will not feel satisfied, and vice versa if the reality in accordance with expectations then the user will feel satisfied. Furthermore Kotler explains "if performance falls short of expectation, the customer is dissatisfied." In other words the reality is not in line with expectations, then the user is not satisfied, nor vice versa.

User satisfaction of an information system is how the user views the information system in real, but not on the technical quality of the system (Guimaraes et al., 2003). According to Kustono (2000), user satisfaction reveals a match between one's expectations with the results obtained. A good system is not only seen from the sophistication but also seen from the acceptance and understanding of users where users are satisfied with the resulting information system. This level of satisfaction ultimately leads to increased efficiency and effectiveness of the use of information systems implemented.

In the study of Xiao and Dasgupta (2002) on re-testing the validity and reliability of user satisfaction measuring instruments. User satisfaction instruments (EUCS) consisting of content, accuracy, format, ease of use, timeliness are still valid (valid) to measure user satisfaction despite revisions and changes.

F. Organizational Information Theory

According to Weick in West and Turner (2015)[1], organizational information theory is a strong theoretical framework for explaining how organizations understand information that is critical to their existence. Information Theory Organizations draw from other theoretical perspectives explaining the processes that organizations undergo to receive input from others. In particular, Weick emphasizes the importance of human interaction as an information processing center; thus, communication is the main focus of his theory. The main idea is that organizations are not just structures but rather keep changing and changing entities, created by their members. By making the process reduce the ambiguity of his theory center, Weick stressed the importance of communication with the ability of the organization and its members to achieve goals.

G. Internal Audit Performance

Widths According Sudarmanto (2009: 11), dimensions or performance indicators are aspects that become benchmarks in assessing performance. There are 4 (four) dimensions that serve as a benchmark in assessing performance, namely the quality of work, the quantity of work, the use of time in work and cooperation with others in work. Of the four dimensions of performance above, two things related to the output and job outcome aspects, namely: the quality of results, the quantity of output, and two aspects related to aspects of individual behavior, namely: the use of time in work (level of adherence to hours of work, discipline) and cooperation.

Thus, the performance of internal audit can be identified through the above performance dimensions of the quality of internal audit results, quantitative output of internal audit in the form of lapodan examination results, the use of inspection hours and effective team ama cooperation. In this study, the performance of internal audit is one of the variables in measuring the success model of information systems.

H. Agency Accounting System

According to the Minister of Finance Regulation No. 233 / PMK.05 / 2011 on Amendment to the Regulation of the Minister of Finance No. 171 / PMK.05 / 2007 on Central Government Accounting and Reporting System, the notion of Institution Accounting System (SAI) is a series of manual procedures as well as which is computerized from data collection, recording, overview up to reporting financial position and financial operations at the State Ministry / Agency.

I. National Data Communications (Komdanas)

Line The Financial Statement of the Supreme Court of the Republic of Indonesia (MA RI) is produced through the Institution Accounting System (SAI), which consists of the Financial Accounting System (SAK) and the State Accounting Management Information System (SIMAK BMN) reported in stages from the lowest level to the top , that is :

- UAKPA / UAKPB level
- UAPPA-W / UAPPB-W level
- UAPPA-E1 / UAPPB-E1 Level
- UAPA / UAPB level

In compiling data for the purposes of preparation of financial statements both semesteran and yearly, used the application of National Data Communications (Komdanas).

Komdanas is an application whose main function as a storage media / central database contains asset, financial, and remuneration data. This application was developed at the end of 2011 and has passed several stages of development.According to Al Fauz (2012) on Komdanas pocketbook 1.1 explains that in the early stages Komdanas menu is focused on asset, financial and personnel data management as outlined in Book RI as external examiner MARI.

III. METHOD AND DISCUSSION

A. Research Hypothesis

- H1: Sytem Quality have a positive effect on the use of integrated agency accounting system komdanas application (Use)
- H2: System Quality has a positive effect on user satisfaction of integrated accounting system instances komdanas application (user satisfaction)
- H3: Information Quality have a positive effect on the use of integrated agency accounting system komdanas application (Use)
- H4: Information quality has a positive effect on user satisfaction of integrated accounting system instances komdanas application (user satisfaction)
- H5: Service Quality has a positive effect on the use of integrated agency accounting system komdanas application (Use)
- H6: Service Quality has a positive effect on user satisfaction of integrated accounting system instances komdanas application (User Satisfaction)
- H7: The use of integrated agency accounting system komdanas application (Use) positively affect the performance of internal audit electronically (e-audit)
- H8: User satisfaction of integrated agency accounting system komdanas application (user satisfaction) positively affect the performance of internal audit electronically (e-audit).

B. Research Model

The model in this research is a replication model adopted from Livari (2005) research to conduct field study in Oulu city, Finland. But in this study, researchers replaced the Delone and McLean models used by Livari, with the updated Delone and Mclean model (2003). The difference is that in the updated Delone and Mclean add one dimension of service quality and combine individual impacts and organizational impacts into one dimension of measurement.

Model in this research is as follows:

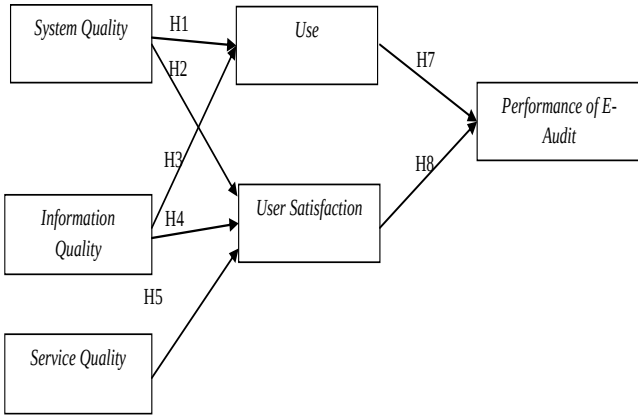

Fig. 1. Research Model

C. Research Methods

1) Sample And Technique Sampling

The data collection procedure was collected by self administered survey method. Consideration of these methods is based on cost, sample accessibility, and time constraints. The self administered survey method described by the questionnaire submission can use the letter to be self-filled, the computer questionnaires sent via intranet, internet and online services and the respondents centered in a particular location were asked to fill out questionnaires with paper or computer instruments (Cooper and Schindler, 2008).

According Sugiyono (2014: 149), the sample is part of the number and characteristics possessed by the population that is representative (representing) the population. The sample in this study involves the structural officials of finance, auditor functional officers and auditor staff as candidate auditors at Supreme Court Supervisory Board of the Republic of Indonesia.

2) Data Analysis

In the above instrument test, the researcher approached the model form of measurement through Confirmatory Factor Analysis (CFA) Model. In CFA, the model is formed first, the number of latent variables is determined by the researcher, the effect of a latent variable on the observed variable is determined first, some direct effect of latent variable to the observed variable can be set equal to zero or a constant, the measurement error may be correlated, the covariance variable latent variables can be estimated or assigned to a specific value, and identification of parameters is required. (Wijanto, 2015: 33).

According to Wijanto (2015: 42), the SEM procedure will generally contain the following stages:

a) Model Specification : This stage relates to the formation of the initial model of structural equation, before the estimation is made. This initial model was formulated based on a previous theory or research. The initial model

https://doi.org/10.36406/ijbam.v1i1.217

specifications use the DeLone and McLean success analysis model.

b) Identification : This stage relates to the study of the possibility of obtaining unique values for each parameter present in the model and the possibility of simultaneous equations no solution.

c) Estimation : This stage relates to the estimation of the model to generate parameter values using one of the available estimation methods. The selection of estimation methods used is often determined by the characteristics of the variables analyzed.

d) Testing fit : This stage deals with the matching test between the model and the data. Some Goodness of Fit (GOF) criteria can be used to implement this step. The match test results through Lisrel 8.70 program are as follows:

This stage relates to model respesification based on the previous phase match test results. At this stage, the initial model of 6 constructs with a number of indicators ranging from 1 to 36 indicators and using a scale of 1 to 7, is reses-tified into 6 constructs with a number of indicators ranging from 1 to 13 indicators and uses a scale of 1 to 7. Based on the model rescale testing using Lisrel version 8.7 shows the following results:

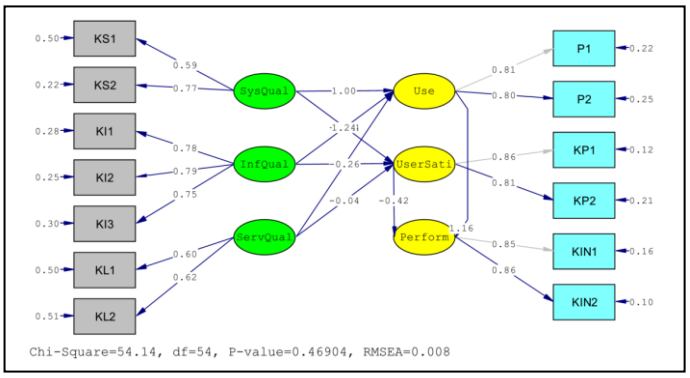

Fig. 2. Output Display Research Model

D. Data Analysis

1) Testing Measurement Model

Based on information from statistical data processing using Lisrel 8.70 program, an overview of Goodness of Fit Statistics from the research model can be made as follows:

TABLE I. AN OVERVIEW OF THE GOODNESS OF FIT STATISTICS OF THE RESEARCH MODEL

GOF SIZE	Target Match Rate	Estimated Rate	Rate Fit
ABSOLUTE FIT MEASURES			
Statistic Chi-square (X^2)	The smaller the better	54,14 (p=0,47)	*Good Fit*
Non-Centrality Parameter (NCP)	The smaller the better	0,14	*Good Fit*
Scale NCP (SNCP)	The smaller the better	(0,0 ; 21,60)	*Good Fit*
Goodness of Fit Index (GFI)	GFI ≥ 0,90	0,82	*Marginal Fit*
Root Mean Square Residual (RMR)	*Standardized* RMR ≤ 0,05	0,043	*Good Fit*
Root Mean Square Error of Approximation (RMSEA)	RSMEA ≤ 0,08	0,008	*Good Fit*
Expected Cross Validation Index (ECVI)	Approaches the saturated ECVI	ECVI = 3,37 Saturated ECVI =4,79	*Good Fit*
INCREMENTAL FIT MEASURES			
Tucker-Lewis Index atau *Non Normed Fit Index* (TLI atau NNFI)	TLI ≥ 0.90 is good fit, while 0.80 ≤ TLI <0.90 is marginal fit	0,99	*Good Fit*
Normed Fit Index (NFI)	NFI ≥ 0.90 is good fit, while 0.80 ≤ NFI <0.90 is marginal fit	0,94	*Good Fit*
Adjusted Goodness of Fit Index (AGFI)	*AGFI ≥ 0.90 is good fit, while 0.80 ≤ AGFI <0.90 is marginal fit*	0,70	*Close Fit*
GoF Size	**Target Rate Match**	**Estimated Results**	**Rate Fit**
Relative Fit Index (RFI)	RFI ≥ 0.90 is good fit, while 0.80 ≤ RFI <0.90 is marginal fit.	0,91	*Good Fit*
Incremental Fit Index (IFI)	IFI ≥ 0.90 is good fit, while 0.80 ≤ IFI <0.90 is marginal fit.	0,99	*Good Fit*
Comparative Fit Index (CFI)	CFI ≥ 0.90 is good fit, while 0.80 ≤ CFI <0.90 is marginal fit	0,99	*Good Fit*
ABSOLUTE FIT MEASURES			
Akaike Information Criterion (AIC)	AIC value of model approaching saturated AIC indicates good fit	Model AIC = 128.14 Saturated AIC = 182.00 Independence AIC = 1015,61	*Good Fit*
Consistent Akaike Information Criterion (CAIC)	CAIC value from model approaching saturated CAIC indicates good fit	Model CAIC = 226.69 Saturated CAIC = 424.38 Indepencence CAIC = 1050,24	*Good Fit*
OTHER GOFI			
Critical "N" (CN)	CN ≥ 200	50,99	*Close Fit*

[a.] Result of Data Processing through LISREL Program 8.70

From the table above, it can be seen that the p-values of X2, NCP, SNCP, RMR, RSMEA, ECVI, TLI or NNFI, NFI, RFI, IFI, CFI, AIC, and CAIC, show good data-model match Fit), whereas the other GOFI ie GFI shows Marginal Fit and AGFI and CN show the data-less good model (Close Fit).

Thus we can conclude that the overall fit model of the measurement model / CFA (Confirmatory Factor Analysis) This Research Model is good (Good Fit).

2) Outer Model

The evaluation results of the measurement model (Outer Model) in this study are as follows:

a) Validity

1) Except for the variable KIN2 = -1.33, all t values (t-value) charge other variable factors> 1.96 or 2, so the factor load of the variables in the model is significant or not equal to zero. The value can be seen in the picture below.

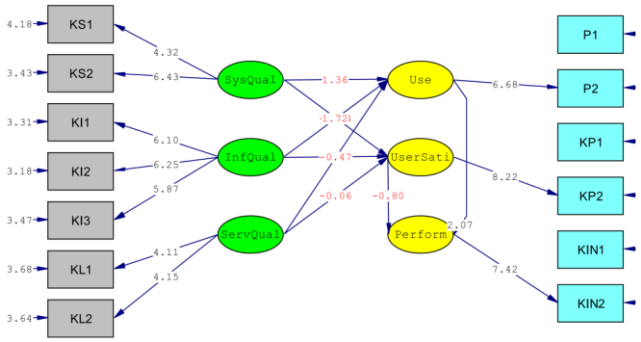

Fig. 3. Output Display Path Diagram: Basic Model T-Values

2) All standardized factor loadings (SFL)> 0.70, except for the SysQual → KS1 path of 0.64; ServQual → KL1 of 0.65, and ServQual → KL2 of 0.66. The value can be seen in the picture below

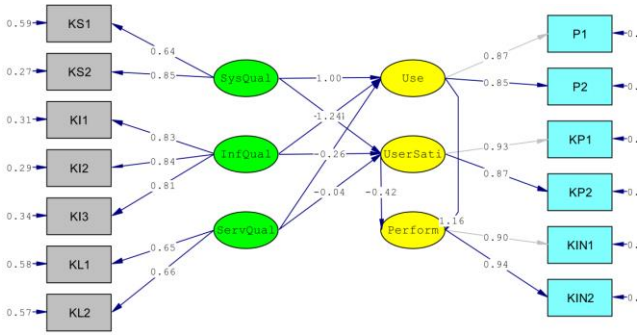

Fig. 4. Output Display Path Diagram: Basic Model Standardized Solution

Thus, it can be concluded that the validity of all observed variables to the latent variable is good.

b) Reliability

The results of reliability calculations can be seen in the table below

TABLE II. CONSTRUCT RELIABILITY, VARIANCE EXTRACTED DAN RELIABILITAS MODEL

Variabel	*Construct Reliablity*(CR)		*Variance Extracted* (VE)		Conclusion Reliability
Use	0,85	> 0,70	0,74	> 0,50	Good
UserSatis	0,90	> 0,70	0,81	> 0,50	Good
Perform	0,92	> 0,70	0,85	> 0,50	Good
SysQual	0,72	> 0,70	0,57	> 0,50	Good
InfQual	0,87	> 0,70	0,69	> 0,50	Good
ServQual	0,60	< 0,70	0,43	< 0,50	Not good

[b.] Result of Data Processing through LISREL Program 8.70

Based on the above calculation it can be concluded that except for ServQual variable, Construct Reliability (CR) value> 0.70, and except for ServQual variable, Variance Extracted (VE)> 0,50. Thus we can conclude that the reliability of the measurement model (construct) is good.

3) Structural Model Analysis (Inner Model)

The result of testing and analysis on the structural model is done to the coefficients or parameters showing the causal relationship or the influence of one latent variable to another latent variable. In this research, data processing through Lisrel 8.7 program is described as follows:

a) The Basic Model-T-values combination shows a complete model trajectory with the -t-value <1.96 shown in red and indicates that the corresponding estimate number is not significant or equal to zero ie on the path:

- SysQual → Use, of 1.36
- SysQual → UserSatis, of 1.72
- InfQual → Use, for -0.64
- InfQual → UserSatis of -0.47
- ServQual → Use, of 0.46
- ServQual → UserSatis, of -0.06
- UserSatis → Perform, of -0.80

Whereas there is only 1 (one) t-value that> 1.96 is shown in black and indicates that the related estimation number is significant ie on the Use Perform path → of 2.07;

https://doi.org/10.36406/ijbam.v1i1.217

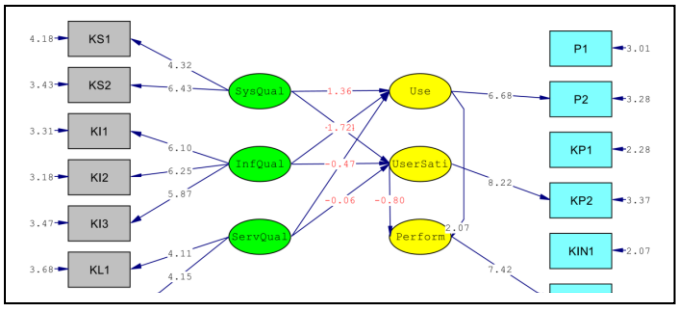

Fig. 5. Structural Model Analysis through Path Diagram: Basic Model T-Values

b) Combination of Basic Model - Standardized Solution shows complete model trajectory diagrams with numbers that are standardized estimation results.

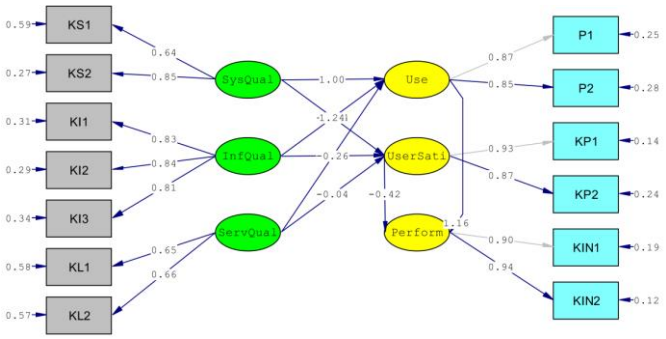

Fig. 6. Analysis of Structural Model through Basic Model Standardized

The details of the coefficient / parameter values are as follows:

TABLE III. COEFFICIENT / PARAMETER VALUE MODEL

Hypothesis	Path			Coefficient Value
1	*SysQual*	➔	*Use*	1,00
2	*SysQual*	➔	*UserSatis*	1,24
3	*InfQual*	➔	*Use*	-0,34
4	*InfQual*	➔	*UserSatis*	-0,26
5	*ServQual*	➔	*Use*	0,22
6	*ServQual*	➔	*UserSatis*	-0,04
7	*Use*	➔	*Perform*	1,16
8	*UserSatis*	➔	*Perform*	-0,42

c) Evaluation of Coefficient of Determination (R2) on the regression equation of the reduced form equation is described as follows ombination of Basic Model - Standardized Solution shows complete model trajectory diagrams with numbers that are standardized estimation results.

- *SysQual*, *InfQual*, *ServQual* ➔ *Use* : 0,86, berarti 86% dari variasi *Use* dijelaskan oleh variasi *SysQual*, *InfQual* dan *ServQual*
- *SysQual*, *InfQual*, *ServQual* ➔ *UserSatis* : 0,92, berarti 92% dari variasi *UserSatis* dijelaskan oleh variasi *SysQual*, *InfQual* dan *ServQual*
- *SysQual*, *InfQual*, *ServQual* ➔ *Perform* : 0,45, berarti 45% dari variasi *Perform* dijelaskan oleh variasi *SysQual*, *InfQual* dan *ServQual*.

IV. RESULT RESEARCH AND DISCUSSION

A. *The influence of system quality (SysQual) on the use of integrated agency accounting system komdanas application*

With the estimated coefficient of 2.07, the t-value of 1.36 and the coefficient / parameter value of 1.00, it can be concluded that there is no significant effect of system quality (SysQual) on the use of integrated accounting system application system komdanas.

These results do not support previous research by Livari (2005), DeLone & McLean (1992,2003) and Purwanto (2007) who stated that there is a positive relationship between system quality and user use and satisfaction. Nevertheless, the results of this study support the research Saha (2008), Teo et al (2008) and Mulyono (2009). Ease of data input and ease in reading and downloading report presented in integrated accounting system of komdanas application application but not supported by validation and verification of sufficient data cause system quality does not give significant influence to the use komdanas application for the sake of supervision. (**H1$_0$ is accepted**).

B. *The influence of system quality (SysQual) on user satisfaction (UserSatis) integrated agency accounting system komdanas application.*

With the estimated coefficient of 1.72, the value of -t 1.72 and the value of the coefficient / parameter of 1.24, it can be concluded that there is no significant influence of system quality (SysQual) to user satisfaction (UserSatis) integrated agency accounting system komdanas application.

The results do not support previous research conducted by Seddon (1997), Livari (2005), DeLone & McLean (1992, 2003), Purwanto (2007), Almarasdheh (2010), Ali and Khan (2010). Nevertheless, the results of this study support the Saha (2008) study, that there is no direct relationship between the system, information and service quality of e-tax systems and community satisfaction. Teo et al (2008) have the results of impact quality construction tests differing in interest to continue using web sites and satisfaction over web sites. Ease of data entry and ease of reading and downloading report presented in integrated accounting system of komdanas

application application but not supported by validation and verification of sufficient data cause system quality does not give significant influence to user satisfaction komdanas application for the sake of supervision. (**$H2_0$ is accepted**).

C. The influence of information quality (InfQual) on the use of integrated agency accounting system.

With the estimated coefficient of -0.64, t-value of -0.64 and the value of the coefficient / parameter of -0.34, it can be concluded that there is no significant influence of information quality (InfQual) on the use (accounting system) komdanas application.

These results do not support previous research conducted by Purwanto (2007), Almarasdheh (2010), Ali and Khan (2010) showed that the quality of information has a positive influence on user usage and satisfaction. Nevertheless, the results of this study support Mulyono's (2009) research, the variable of information quality does not affect the intensity of use and the intensity of the use has no effect on the individual impact.

Complete information, easy to understand and according to user needs presented in the integrated agency accounting system komdanas application but not supported by validation and verification of adequate quality of information cause no significant effect on the use komdanas applications for the purposes of supervision. (**$H3_0$ is accepted**).

D. The influence of information quality (InfQual) on user satisfaction (UserSatis) integrated agency accounting system komdanas application.

With the estimated coefficient of -0.47, t-value of -0.47 and the value of coefficients / parameters of -0.26, it can be concluded that there is no significant influence of quality information (InfQual) to user satisfaction (UserSatis) integrated application komdanas.

These results do not support previous research by Istiningsih (2009), Purwaningsih (2010), and Iranto and Januarti (2012), providing empirical evidence that the quality of information has a positive and significant impact on user satisfaction.

Complete information, easy to understand and according to user needs presented in integrated agency accounting system komdanas application but not supported by validation and verification of adequate quality of information cause no significant effect on user satisfaction komdanas applications for the purposes of supervision. (**$H4_0$ is accepted**).

E. The influence of service quality (ServQual) on the use (use) integrated agency accounting system komdanas application.

With the estimated coefficient of 0.46, the t-value of 0.46 and the value of the coefficient / parameter of 0.22, it can be concluded that there is no significant influence of service quality (ServQual) on the use of integrated agency accounting system komdanas application.

These results do not support previous research by Almarasdheh et al (2010) using the combination model DeLone & McLean with the TAM Model. The system design model consisting of information quality, service quality, system quality, perception of ease of use, perception of use has a significant influence on user satisfaction and interest to use that directly affect the usefulness of the system.

The security of the use of komdanas application and notification when there is new service in komdanas application but not accompanied by socialization to the user, hence the quality of service do not give significant influence to the use of integrated agency accounting system komdanas application (**$H5_0$ is accepted**)

F. The influence of service quality (ServQual) on user satisfaction (UserSatis) integrated agency accounting system komdanas application

With the estimated coefficient of -0.06, t-value of -0.06 and the value of coefficient / parameter of -0.04, it can be concluded that there is no significant influence of service quality (ServQual) to user satisfaction (UserSatis) integrated application komdanas.

These results do not support previous research by Istiningsih and Utami (2009) which provide empirical evidence that service quality has a positive and significant impact on user use and satisfaction.

Security of the use of komdanas application and notification when there is new service in komdanas application but not accompanied by socialization to the user, hence the quality of service do not give significant influence to user satisfaction of integrated accounting system instances komdanas application. (**$H6_0$ is accepted**).

G. The Influence of the use of accounting system integrated agency application komdanas to internal audit performance electronically.

With the estimated coefficient of 1.16, the value -t of 2.07 and the value of the coefficient / parameter of 1.16, it can be concluded that there is significant influence of the use of integrated accounting system application system komdanas to performance (Perform) internal audit electronic.

These results support research conducted by McGill et al. (2003) in his research found that user use and satisfaction affect the performance of individuals. Livari (2005), also conducts research on the success of new information systems applied to users of information systems in one organization that is mandatory. The results of his research for the relationship of individual variable impact with user satisfaction showed the positive influence

of both variables. Gupta et al (2007) undertook specific research on the impact of the use of information technology, user satisfaction, organizational culture, top management, information technology management on the effectiveness of information technology of public sector organizations existing in India. His research has found that independent variables (the use of information technology, user satisfaction, top management, information technology management, organizational culture) have a positive effect on the dependent variable (the effectiveness of information technology).

Menu available in integrated agency accounting system komdanas application and the level of satisfaction with regard to decision making with consideration of data and information generated komdanas integrated accounting system encourages the supervisory apparatus to use the system as an alternative in the collection of supervisory information so that significantly affect the performance of internal audit in electronics primarily at the preliminary survey stage in the examination. **($H7_a$ is accepted**).

H. The influence of user satisfaction (UserSatis) on accounting system instances integrated application komdanas to internal audit performance electronically.

With the estimated coefficient of -0.80, t-value of -0.80 and coefficient / parameter value of -0.42, it can be concluded that there is no significant influence of user satisfaction (UserSatis) integrated agency accounting system komdanas application to performance Perform) internal audit electronically.

These results do not support previous research conducted by Istianingsih (2007) who obtained evidence that system quality, quality of information, and service quality significantly positively affect the satisfaction of users of information systems. The study also found that user satisfaction, which consists of factors: content, accuracy, format, ease of use, and timeliness significantly affect individual performance.

With the content available in the integrated accounting system komdanas applications required by users, as well as a high level of satisfaction over the use of integrated accounting system komdanas application, does not directly affect the performance of internal audit electronically because there is a perception on the internal supervisor apparatus that field inspection should still be done to obtain quality examination results. (**$H8_0$ is accepted**).

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