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Implementation of the Tri Hita Karana Culture in Delone and Mclean Models to Assess the Success of Using Accounting Information Systems

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ABSTRACT: The success of information systems (IS) is illustrated by the satisfaction felt by IS users, or it can be described by the continuous use of information systems by users. Organizational culture is one of the important things in determining the success of information systems (Romi, 2011: 47). The theoretical model of this research is using the DeLone and McLean model. The purpose of this study is to test and obtain empirical evidence of the effect of the implementation of the *Tri Hita Karana* culture on the DeLone and McLean model in assessing the success of the use of accounting information systems in BPR Denpasar City.

The sampling method used is method non-probability sampling with saturated sampling technique. The total sample in this study were 100 respondents (main director, head of funding, cash /teller, marketing/ credit, and accounting). The analysis technique used is Partial Least Square (PLS).

The results of this study are the implementation of the culture *tri hita karana* has a positive effect on system quality, information quality, service quality, use of AIS and user satisfaction of AIS in BPR Denpasar City. The quality of the system has no effect on the use of AIS in BPR Denpasar City. Information quality and service quality have a positive effect on the use of AIS in BPR Denpasar City. System quality and service quality have no effect on AIS user satisfaction at BPR Denpasar City. The information quality has a positive effect on AIS user satisfaction at BPR Denpasar City. The use of AIS and user satisfaction has a positive effect on net benefits at BPR Denpasar City.

KEYWORDS: *Tri Hita Karana* Culture, System Quality, Information Quality, Service Quality, AIS Usage, User Satisfaction AIS, Net Benefits

I. INTRODUCTION

Information technology has become the main choice in creating an information system for an organization that is strong and capable of giving birth to a competitive advantage in the midst of increasingly fierce competition today. One of the systems of a company that uses the sophistication and development of technology is an accounting information system (AIS). An accounting information system is a component and element of an entity or organization that provides information to users by processing financial events (Rokhani, 2017).

The success of an information system (IS) can be described by the satisfaction felt by IS users, or it can be described by the continuous use of information systems by users (Choe, 1996; McGill *et. al.,* 2003). The theoretical model of this study uses the DeLone and McLean 2003 model which is a model for the successful use of accounting information systems. The DeLone and McLean model has six factors that determine the success of an accounting information system including system quality, information quality, service quality, usage intensity, user satisfaction and net benefits. The success of the accounting information system is supported by the theory of reasoned action (TRA). TRA, which was developed by Fishbein and Ajzen (1975), is a theory related to the attitudes and behavior of individuals in carrying out activities. Related to the success model of information systems, the TRA concept states that a person or individual utilizes an information system on the grounds that the information system will provide benefits or uses for the individual.

One of the industries that utilize the use of accounting information systems is the banking industry. There are many types of banking businesses in Indonesia, one of which is Rural Banks (BPR). In facing the industrial era 4.0, BPR will face various challenges and problems. The challenges or problems currently being faced by BPRs, especially in Bali, are strengthening of

capital, increasing human resources and fulfilling IT systems where the existing system still allows intervention/manipulation (According to the Chairman of Perbarindo Bali: I Ketut Wiratjana on media nusabali.com/28 November 2019). BPRs are currently expected to be able to adopt information technology or use fintech (financial technology) and apply it to basic business process functions such as core banking, accounting & reports and delivery channels**.** The problem that usually occurs in the use of information systems/ information technology is the incompatibility of the system with business processes and information needed by the organization (Janson and Subramanian, 1996).

According to Christin (2006) the successful implementation of information systems will be achieved if there is a balance of attention to technology, plans and corporate culture. Organizational culture is one of the important things in determining the success of information systems (Romi, 2011:47). Organizational culture can support the relationship between technology adoption and organizational growth. Many implementations of information systems clash with organizational culture (Claver et al., 2001), about 80%-90% of information systems projects fail to meet user expectations (Cabrera et al., 2001). Each company has a different organizational culture, in Bali one of the local cultures that has developed to date is the Culture *Tri Hita Karana* (THK).

THK culture can be said as organizational culture, because according to Koentjaraningrat (2008: 5) as a cultural system, culture has three elements, namely: a) value subsystem, b) social subsystem, and c) artifact subsystem. In this regard, it can be explained that *parahyangan is* analogous to the value subsystem, *pawongan is* analogous to the social subsystem, and *palemahan is* analogous to the artifact subsystem (Windia and Dewi, 2007: 11). Thus, it can be interpreted that the application of THK is a reflection of the understanding of the values contained in the THK philosophical concept. In relation to the use of accounting information systems, the three elements of the THK culture, namely the concept, *parahyangan* are a moral impetus for individuals to always strive persistently, diligently, sincerely and sincerely to take part in the process of utilizing/using information systems (SI). Concept *palemahan* considers that the utilization / usage IS should not undermine or encourage the destruction of the natural environment around it so that this concept will be the spirit of the process of utilization / use of IS for always put the benefits the effectiveness and sustainability. The concept *pawongan* will foster a humane, harmonious relationship and maintain togetherness among employees both internally and externally to the company so as to encourage the successful use of IS because it requires expertise, cooperation, initiative, and hard work of all employees, management and company leaders. Regarding culture, the theory that supports this research is social cognitive theory. According to Bandura (1986) social cognitive theory is based on several reasons, namely not only placing humans have cognitive abilities that contribute to the process of human motivation, affection and action, but also how they motivate and regulate their behavior and create social systems to organize. and restructure their lives. This theory developed based on the influence of the social environment, cognitive, and other personal factors. The influence of this social environment can be in the form of encouragement to use technology/ information systems by individuals and organizations. In addition, social influences include the culture that develops in the community, this culture will later assess how a person behave/behaves towards his environment, including individual behavior in the use of technology/ accounting information systems.

In this study, there are still inconsistencies in the results of previous studies regarding the success of accounting information systems with the DeLone and McLean model approach and this study also modifies research from Romi (2011) where in his research he makes a model about the influence of organizational culture on the variables of the revision model of success of information systems from DeLone and McLean, but Romi (2011) has not tested empirically, therefore researchers are interested in empirically testing cultural factors in assessing a successful use of AIS where the culture used in this study is the culture *tri hita karana* (THK) which is one of the local wisdoms. which is in Bali. This cultural element is expected to contribute to the success of an accounting information system implemented by all BPRs in Denpasar City.

Based on the above background, there are several problem formulations, namely: (1) does the implementation of THK culture affect the quality of the system?, (2) Does the implementation of THK culture affect the quality of information?, (3) Does the implementation of THK culture affect service quality? 4) Does the implementation of THK culture affect the use of AIS? (5) Does the implementation of THK culture affect the satisfaction of AIS users? (6) Does the quality of the system affect the use of AIS? (7) does the quality of information affect the use of AIS? (8) does the quality of service affect the use of AIS? (9) does the quality of the system affect the satisfaction of AIS users? (10) does the quality of information affect the satisfaction of AIS users? (11) does the quality of service affect the satisfaction of AIS users? (12) does the use of AIS affect the net benefits? (13) does the satisfaction of AIS users affect net benefits?

II. LITERATURE REVIEW

2.1 Theory of Reasoned Action (TRA)

Theory of Reasoned Action (TRA) is a theory that actions that are influenced by a person's reaction and perception of something will determine that person's attitude and behavior. Ajzen (1975) argues that the theory of reasoned action (TRA) only applies to behavior that is under the full control of the individual because there are factors that can hinder or facilitate the realization of intentions into behavior. Related to the success model of information systems, the concept of TRA theory states that a person or individual utilizes an information system on the grounds that the information system will provide benefits or uses for the individual

2.2 Social Cognitive Theory (SCT)

Social cognitive theory (SCT) was developed by Bandura (1986) and later used by Compeau and Higgins (1995) in research on the use of IS. Social cognitive theory is a theory based on the proposition that social and cognitive processes are central to understanding human motivation, emotion and action. This theory was also developed based on the premise that the influences of the social environment, cognitive, and other personal factors influence each other. The influence of the social environment in the form of encouragement to use computers by others, the encouragement of others can be in the form of individual encouragement or organizational support

2.3 Technology Acceptance Model (TAM)

Technology acceptance model (TAM) was developed from the theory of reasoned action / Theory of Reasoned Action (TRA). The theory of reasoned action is derived from attitude theory which studies attitudes and behaviors derived from social psychology theory which broadly offers a basis for gaining a better understanding of user behavior in the acceptance and use of IS / IT. TAM is an IT / IS model developed to predict IT / IS adoption and use.

2.4 *Tri Hita Karana* Culture

Tri Hita Karana (THK) culture is a local wisdom (local genius) that has become a cultural personality because it is able to accommodate and integrate elements of external culture into the original culture. The three THK components include a harmonious relationship between humans and God Almighty (*Parhyangan*), a harmonious relationship between humans and humans (*Pawongan*), and a harmonious relationship between humans and the natural environment (*Palemahan*).

According to Koentjaraningrat (2008: 5) as a cultural system, culture has three elements, namely: a) value subsystem, b) social subsystem, and c) artifact subsystem. In this connection, it can be explained that the relationship between humans and God (*parahyangan*) is analogous to the value subsystem, the human relationship (*pawongan*) is analogous to the social subsystem, and the relationship between humans and the environment (*palemahan*) is analogous to the artifact subsystem (Windia and Dewi, 2007: 11). The application of THK is a reflection of the understanding of the values contained in the philosophical concept of THK. "These values are actually cultural values inherent in the THK philosophy (Windia, 2007), which is the foundation for individuals and organizations in every step of their activities in the business world."

2.5 Quality System

Quality system is a characteristic of inherent information about the system itself which can be in the form of ease of use, reliability of the system itself, sophistication and time to respond (DeLone & McLean, 2003). System quality is the desired characteristic of an information system such as ease of use, system flexibility, system reliability, ease of learning, intuitiveness, sophistication and response time (Al-Mamary et al., 2014).

2.6 Information Quality

Information quality is the output produced by the information system used, the information quality can be in the form of information output that is easy to understand, accuracy, completeness, and the right time (DeLone & McLean, 2003). The information quality is associated with the concept of information products that use data as input and information is defined as data that has been processed so that it provides meaning to the recipient of information.

2.7 Service Quality

Service quality is the quality of services rendered as a provider of information technology system information (Jogiyanto, 2007: 95). According to DeLone and McLean (2003), service quality becomes more important than other applications, because the users of the current system are more as customers and not employees or internal users of the organization. DeLone and McLean (2003) state that there are five components that affect service quality, namely tangible, reliability, assurance, empathy and responsiveness.

2.8 Use of AIS

Usage is the level and way in which users take advantage of the capabilities of an information system (DeLone and McLean, 2003). Measuring usage in information systems can be seen from various perspectives, namely real use and perspective use (Jogiyanto, 2007: 19). Usage refers to how often users use information systems. The indicators consist of frequency of use and nature of use .

2.9 Satisfaction AIS User

User satisfaction is defined as a level of feeling of a user which is the result of a comparison between the user's expectations of a product with the real results obtained by users of the product (Kotler, 2002). According to Livari (2005), an information system that can meet user needs will increase user satisfaction.

2.10 *Net Benefits*

DeLone and McLean (1992) classify two dimensions, namely individual impact and organizational impact in their information success model, then combine them into one dimension and call it net benefist in 2003. Net benefits are used to show the impact of IS on performance can be positive or negative . Petter et al. (2013) stated that net benefits mean increased decision making, increased productivity, increased sales, reduced costs, increased profits, market efficiency, consumer welfare, job creation, economic development.

III. HYPOTHESIS

1) H_1 : THK culture implementation has a positive effect on system quality
2) H_2 : THK culture implementation has a positive effect on information quality
3) H_3 : THK culture implementation has a positive effect on service quality
4) H_4 : THK culture implementation has a positive effect on the use of AIS
5) H_5 : the implementation of THK culture has a positive effect on AIS user satisfaction
6) H_6 : the quality of the system has a positive effect on the use of AIS
7) H_7 : the quality of information has a positive effect on the use of AIS
8) H_8 : the quality of service has a positive effect against the use of AIS.
9) H_9 : system quality has a positive effect on AIS user satisfaction
10) H_{10} : information quality has a positive effect on AIS user satisfaction
11) H_{11} : service quality has a positive effect on AIS user satisfaction
12) H_{12} : The use of AIS has a positive effect on *net benefit*
13) H_{13} : user satisfaction has a positive effect on *net benefits*

IV. RESEARCH METHOD

This research was conducted at BPRs in Denpasar City, namely 20 BPRs registered with the Financial Services Authority. The sampling method used is non-probability sampling with saturated sampling technique. The total sample in this study were 100 respondents (main director, head of funding, cash /teller, marketing/ credit, and accounting). The analysis technique used is Partial Least Square (PLS). As for the equations for model structure and measurement model, namely:

Model	Influenced	Variables Influencing	Structural Equations
1	System Quality (η_1)	THK Culture (ξ)	$\eta_1 = \gamma_1 \xi + \zeta_1$
2	Information Quality (η_2)	THK Culture (ξ)	$\eta_2 = \gamma_2 \xi + \zeta_2$
3	Service Quality (η_3)	THK Culture (ξ)	$\eta_3 = \gamma_3 \xi + \zeta_3$
4	Use of AIS (η_4)	THK Culture (ξ); Quality System (η_1); Information Quality (η_2); Service Quality (η_3)	$\eta_4 = \gamma_4 \xi + \beta_{21} \eta_1 + \beta_{22} \eta_2 + + \beta_{23} \eta_3 + \zeta_4$
5	Satisfaction of AIS Usage (η_5)	THK Culture (ξ); Quality System (η_1); Information Quality (η_2); Quality of Service (η_3)	$\eta_5 = \gamma_5 \xi + \beta_{31} \eta_1 + \beta_{32} \eta_2 + + \beta_{33} \eta_3 + \zeta_5$
6	Net Benefit (η_6)	Use of AIS (η_4); Satisfaction of using AIS (η_5)	$\eta_5 = \beta_{41} \eta_4 + \beta_{42} \eta_5 + \zeta_6$

Information:

ξ (Ksi) = exogenous variable

η (Eta) = endogenous variable
γ (gamma) = coefficient of influence of exogenous variables on endogenous variables
β (beta) = coefficient of influence of endogenous variables on endogenous

V. RESULTS AND DISCUSSION

5.1 Evaluation of the Model Measurement Outer Model

1. Convergent Validity

Convergent validity in the reflective measurement model can be assessed from the correlation between item scores. Based on the results of the analysis, it shows that all indicators have avalue cross loading above 0.5. This means that all valid indicators form latent variables.

2. Discriminant Validity

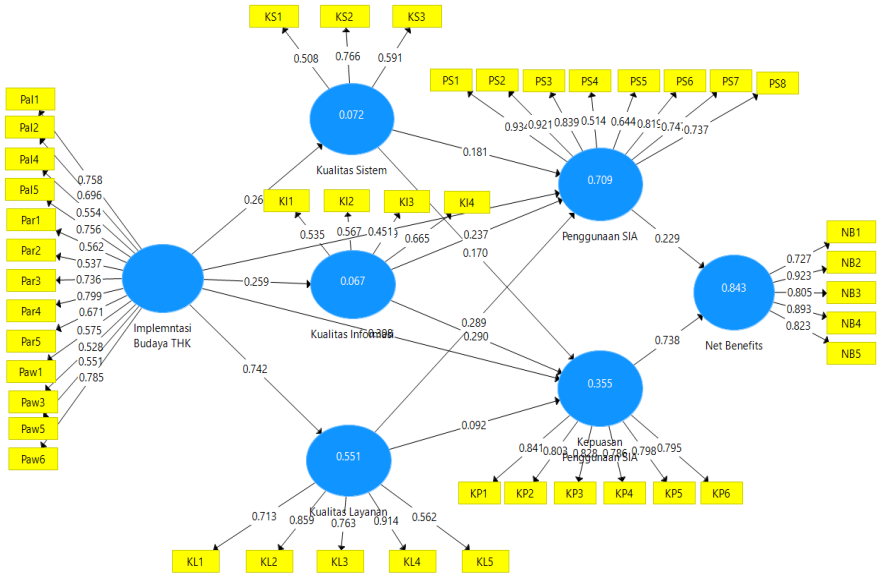
Analysis was dscriminant validity conducted to ensure that each concept of each latent variable was different from the other variables. Based on the results of the analysis, it shows that the results of the four variables have an AVE value above 0.50 and all variables have an AVE root value higher than the correlation coefficient between one variable and another so that it can be said that the data has good discriminant validity .

3. Composite Reliability

Criteria for validity and reliability can also be seen from the reliability value of a variable and the Average Variance Extracted (AVE) value of each variable. Based on the results of the analysis, it shows that all variables meet composite reliability because their value is above the recommended number, which is above 0.7 which has met the criteria of being reliable.

5.2 Evaluation of the Model Structural Inner Model

Testing of the inner model or structural model is carried out to see the relationship between variables, the significance value and the R-square of the research model.



SEM-PLS Algorithm Results

Variable	*R-Square*
Information Quality	0.067
Service Quality	0.551
User Satisfaction	0.355
System Quality	0.072
Net Benefits	0.843
Use of AIS	0.709

Based on the analysis results, the R-square value of the information quality variable (KI) is 0.067, service quality (KL) is 0.551, user satisfaction (KP) is 0.355, system quality (KS) is 0.072, net benefits (NB) are 0.843 and usage AIS (PS) of 0.709. The higher the R-square value, the greater the ability of the exogenous variables to be explained by the endogenous variables so that

the better the structural equation. Apart from using the R-square, the goodness of fit model is also measured using the Q-Square predictive relevance for the structural model. The calculation of Q-Square is done with the formula:

$Q^2 = 1 - (1-R1^2)(1-R2^2)(1-R3^2)(1-R4^2)(1-R5^2)(1-R6^2)$

$= 1- (1- 0,067) (1- 0,551) (1- 0,355) (1- 0,072) (1- 0,843) (1- 0,709)$

$= 1- (0,933) (0,449) (0,645) (0,928) (0,157) (0,291)$

$= 1 - 0,011 = 0,989$

The results of the calculation of Q Square Predictive Relevance (Q2) show a value of 0.989 which means that the model shows good observations, where 98.9% of the relationship between variables can be explained by the model, while the rest (1.1%) is factor error or other factors not included in the research model.

5.3 Hypothesis Testing

No	Hypothesis	Coefficient of Pathway	*T-Statistics*	Sig	Conclusion
1	Implementation of THK Culture to System Quality	0.269	2,299	0.022	H1 Accepted
2	Implementation of THK Culture to Information Quality	0.259	2.773	0.006	H2 Accepted
3	Implementation of THK Culture to Service Quality	0.742	18.035	0.000	H3 Accepted
4	Implementation of THK Culture to Use of AIS	0.451	4.772	0.000	H4 Accepted
5	Implementation of THK Culture to AIS User Satisfaction	0,308	2,592	0,010	H5 Accepted
6	System Quality to Use of AIS	0.181	1.898	0.073	H6 Rejected
7	Information Quality to Use of AIS	0.237	4.106	0.000	H7 Received
8	Service Quality to Use of AIS	0.289	3.394	0.001	H8 Accepted
9	Systems Quality to Satisfaction AIS User	0.170	1.240	0.216	H9 Rejected
10	Information Quality to Satisfaction AIS User	0.290	2.504	0.013	H10 Accepted
11	Service Quality to Satisfaction AIS User	0.092	0.729	0.466	H11 Rejected
12	Use of SIA to Net Benefits	0.229	2.925	0.004	H12 Accepted
13	Satisfaction AIS User to Net Benefits	0.738	11,525	0,000	H13 Accepted

5.4 Discussion

1. Effect of THK Culture Implementation on System Quality

Hypothesis 1 states that the implementation of THK culture has a positive effect on system quality. The results of this study are in line with Rahmawati's (2017) study which states that culture has a positive effect on system quality. Culture is an important variable related and interacting in the acceptance and use of IS / IT. McCoy *et al*. (2007) explained that culture influences human behavior and practices in carrying out its activities. The higher understanding of THK culture will increase the use of accounting information systems. This is due to the increased understanding of culture, the system users will be more aware of using the accounting information system, with the increasing use of AIS, the quality of the system implemented is good.

2. The Effect of THK Culture Implementation on Information Quality

Hypothesis 2 states that the implementation of THK culture has a positive effect on information quality. The results of this study are in line with the research of Ramadhan and Fachruddin (2017) which states that culture has a positive effect on the quality of information. A company must have a strong culture, so that the organization and its members will have consistent behavior and have collective beliefs that can support organizational activities, one of which is the application or use of a good and reliable accounting information system. So that the information generated from this system will be of high quality. The implementation of a good and conducive THK culture can have a positive impact on quality information, namely information that is accurate, relevant, timely and complete.

3. The Effect of THK Culture Implementation on Service Quality

Hypothesis 3 states that the implementation of THK culture has a positive effect on service quality. The results of this study are in line with research by Hikmawati (2017) which states that culture has a positive effect on service quality. Organizational culture that supports the integration of information technology and organizational growth can be a successful factor in the development and implementation of information systems.

According to DeLone and McLean, service quality has become more important than other applications because the users of the system are now more as customers than as internal users of the organization. The THK culture that is better implemented in a company will affect or optimize the service quality of a system that has been used by its users. The quality of the system service will be better along with the internalization of the culture applied in the company, which means that the stronger the organizational culture or basic values that have been agreed upon, the better the quality of service produced by BPR will be.

4. The Effect of THK Culture Implementation on AIS Use

Hypothesis 4 states that the implementation of THK culture has a positive effect on the use of AIS. The results of this study are in line with the research of Suardikha (2013), Nova and Suryandari (2016), Dewi, et al (2018) which states that THK culture has a positive effect on the use of accounting information systems.

THK culture becomes a benchmark for individuals in Bali to carry out their activities in an organization, including the use of AIS. The higher understanding of THK culture will increase the use of accounting information systems. This is due to the increased understanding of culture, system users will become more aware of using accounting information systems. The implementation of culture THK in business is evidence that the values contained in the national culture have been used and implemented in organizational culture practices that can influence every BPR activity including the use of AIS.

5. The Effect of THK Culture Implementation on AIS User Satisfaction

Hypothesis 5 states that the implementation of THK culture has a positive effect on AIS user satisfaction. The results of this study are in line with research by Ikhsanuddin, et al. (2019) which states that culture has a positive effect on information system user satisfaction. The application of the culture *tri hita karana* (THK) is a reflection of the understanding of the values contained in the philosophical concept of THK.

Organizational culture that supports the integration of information technology and organizational growth can be a successful factor in the development and implementation of information systems. The higher the understanding of THK culture, thus increasing the use of accounting information systems. When cultural understanding increases, system users will be more aware of using accounting information systems which will lead to increased SIA user satisfaction at BPR Denpasar City.

6. The Effect of System Quality on the Use of AIS

Hypothesis 6 states that the quality of the system has no effect on the use of AIS**.** This research is in line with research conducted by Putra and Alfian (2015), Yuliana (2016), Nurhaida and Putra (2019) showing that system quality has no effect on the use of accounting information systems.

The quality of the system has no effect on the use of AIS indicating that the quality of the current BPR system is still less than optimal. Judging from the response to the statement for the construct of system quality, the flexibility indicator (AIS has specific functions as needed) is a weak predictor of the use of AIS which has an average answer of 3.29. Flexibility indicators related to specific functions in the system implemented by BPR are currently considered to be still inadequate in accordance with user needs which causes no effect on system quality to use, this needs to be considered by system providers to improve or modify the specific functions of the system so optimal use of the system.

7. The Effect of Information Quality on the Use of AIS

Hypothesis 7 states that the quality of information has a positive effect on the use of AIS. The results of this study are in line with the research of Cho *et al* (2015), Mudzana and Maharaj (2017), Nurhaida and Putra (2019) which stated that the quality of information has a positive effect on the use of accounting information systems. The quality of information has a strong significance on the effect of the success of information systems. Information quality is a desired characteristic of the *output* system (DeLone and McLean, 2003).

If the user feels that the quality of information generated by a system provides benefits to the user, the user will increase the use of that system. In this case, the quality of information produced by this system is accurate, relevant, timely and reliable so that system users will find it easier and more frequent to use the accounting information system in their company.

8. The Effect of Service Quality on the Use of AIS

Hypothesis 8 states that service quality has a positive effect on the use of AIS. The results of this study are in line with the research conducted by Waluyo and Krisbiantoro (2017), Nurhaida and Putra (2019) which stated that service quality has a positive effect on the use of accounting information systems.

Service quality is the quality of support that users get from technology support personnel (DeLone and McLean, 2003). If the quality of service provided by the system is very good, the use of the system will increase, but if the quality of the system service is not good then there will be a decrease in the use of the system. The quality of service produced by the BPR system is in accordance with the standards set so that system users can easily use the accounting information system to produce accurate data and the intensity of usage will also increase.

9. Effect of System Quality on AIS User Satisfaction

Hypothesis 9 states that system quality has no effect on AIS user satisfaction. This research is in line with research conducted by Putra and Alfian (2015), Nurjaya (2017), Hanadia, et al (2017), Kurnianto, et al (2019) which states that system quality has no effect on AIS user satisfaction.

No effect on system quality on AIS user satisfaction can occur when users have not mastered all of the specific functions/system features optimally so that no benefits will be generated. Based on the statement for the system quality construct, the flexibility indicator (AIS has specific functions as needed) is a weak predictor having an average answer of 3.29. As for the construct of user satisfaction, the accuracy indicator (the AIS used is accurate) is a weak predictor with an average of 2.70.

This means that the specific functions/features of the system are still not optimal or not as needed, causing the information/data produced by the current BPR system to be less accurate. BPR Denpasar city needs to improve specific functions, especially on the features of the system used so that the use of the system can be more optimal so as to provide satisfaction to SIA users.

10. The Effect of Information Quality on AIS User Satisfaction

Hypothesis 10 states that information quality has a positive effect on AIS user satisfaction. The results of this study are in line with the research of Hudin and Riana (2016), Nurjaya (2017), Kurnianto, et al. (2019) that the quality of information has a positive effect on user satisfaction of accounting information systems. DeLone and McLean (1992) states the information quality of a system can affect user satisfaction. If an information system can provide quality information, a user will be predicted to be more satisfied with the information obtained. In addition, the more complete the information available in the accounting information system, the higher the level of user needs for the accounting information system and the higher the level of user satisfaction with the system as a whole. This means that the accuracy, relevance, timeliness of the information generated by the BPR accounting information system has an impact on increasing satisfaction in using AIS.

11. The Effect of Service Quality on AIS User Satisfaction

Hypothesis 11 states that service quality has no effect on AIS user satisfaction. The results of this study are in line with research by Chen, Jubilado, Capistrano and Yen (2015), Tan, Suyatno, Aliyah (2015) which states that service quality has no effect on user satisfaction. Service quality does not affect the satisfaction of AIS users at BPR Denpasar due to the system service facilities that are used every day by users are still not optimal in meeting the needs of their users. Judging from the responses of respondents, the indicator reliability (the service provided by the system is in accordance with what has been offered by the system) is a weak predictor by having an average answer of 2.69.

As for the construct of user satisfaction, the accuracy indicator (the AIS used is accurate) is a weak predictor with an average of 2.70. This means that the services offered by the system are less able to provide accurate data generated by the current BPR system so that users are still not satisfied with the system. In addition, the ability of human resources in the field of information technology needs to be improved again so that the system service facilities can meet the needs of users. In addition, companies must continue to improve existing service facilities in the system, data security when inputting and even sending data and information generated by system services can always be timely and more accurate.

12. The Effect of AIS Use on *Net Benefits*

Hypothesis 12 states that the use of AIS has a positive effect on *net* benefits. The results of this study are in line with research conducted by Petter *et al*. (2008), Nurjaya (2017), Hudin and Riana (2016) state that the use of information systems has a positive effect on net benefits. Usage according to DeLone and McLean (2003) is the level and way in which users take advantage of the capabilities of an information system. Usage refers to how often users use information systems.

The use of information systems will increase along with the net benefits received by users. The more often the information system is used, the greater the net benefits felt by users. The use of high information systems can have a positive impact on each performance so that it can assist in completing existing work. The impact is that it can encourage high user productivity which ultimately increases the net benefits.

13. The Effect of AIS User Satisfaction on *Net Benefits*

Hypothesis 13 states that AIS user satisfaction has a positive effect on *net benefits*. The results of this study are in line with research conducted by Petter *et al*. (2008), Permadi (2017), Hudin and Riana (2016) which state that AIS user satisfaction has a positive effect on net benefits.

User satisfaction is defined as a level of user feeling which is the result of a comparison between the user's expectations of a product and the real results that users get from the product (Kotler, 2002). If someone is satisfied with the information system used, they will tend to be safe and comfortable using the information system. The higher the level of user satisfaction with the information system, the higher the net benefits felt by users of the accounting information system.

VI. CONCLUSION

Based on the results of the research and discussion described in the previous chapter, the conclusions that can be given are as follows:

1. The implementation of THK culture has a positive effect on system quality.
2. The implementation of THK culture has a positive effect on the quality of information.
3. The implementation of THK culture has a positive effect on service quality.
4. The implementation of THK culture has a positive effect on the use of AIS.
5. The implementation of THK culture has a positive effect on AIS user satisfaction.
6. The quality of the system has no effect on the use of AIS.
7. The quality of information has a positive effect on the use of AIS.
8. Quality of service has a positive effect on the use of AIS.
9. System quality has no effect on AIS user satisfaction.
10. The quality of information has a positive effect on AIS user satisfaction.
11. Service quality has no effect on AIS user satisfaction.
12. The use of AIS has a positive effect on *net benefits*.
13. AIS user satisfaction has a positive effect on *net benefits*.
14.

VII. SUGGESTIONS

Based on the research results and conclusions above, the suggestions that can be given are:

1. The banking sector can increase the role of the organizational culture in this study, namely the THK culture so that the success in the use of information systems can be even better.
2. Future research can use different objects such as commercial / private banks and state-owned companies. However, in further research, researchers can use organizational culture (clan, adhocracy, hierarchy and market) as a variable to assess the level of success of AIS users.

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