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Measuring the Success of E-Audit System through Delone Mclean Model: Case in Inspectorate of Banyuwangi Regency

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ABSTRACT

E-Audit is a system developed by the Inspectorate of Banyuwangi Regency to help improve the efficiency and effectiveness of regional financial audits. The study aims to measure the success of the E-Audit system using the Delone Mc Lean. Model adopting two independent variables, namely user satisfaction and intention to use. The data analysis method used in this study is the calculation of the Structural Equation Model (SEM) with Analysis of Moment Structure (AMOS) software. The population in this study are all auditors and assistants at the Banyuwangi Regency Inspectorate who have implemented the E-Audit system. The data collection method was carried out using survey techniques and questionnaires directly to respondents at the Inspectorate of Banyuwangi Regency. The questionnaires were distributed from June 2022 to July 2022, and 100 questionnaires were used for testing. Data analysis using SEM AMOS consists of three steps: the test of validity and reliability test, SEM assumptions, and hypotheses. The results provide empirical evidence that User Satisfaction positively affects Intention to Use and Net Benefits. Intention to use positively affects the perceived Net Benefits.

KEYWORDS: *e-audit, user satisfaction, intention to use, net benefit, Inspectorate*

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INTRODUCTION

The term e-government in Indonesia has continued to develop since the issuance of Presidential Instruction Number 3 of 2003 concerning National Policies and Strategies for the Development of e-government which aims to improve efficiency, effectiveness, transparency, and accountability of government administration. E-government is also experiencing rapid Development in Banyuwangi Regency, evidenced by Banyuwangi Regency receiving the TOP IT and Telco 2017 awards which are the highest awards given by the Ministry of Communication and Information Technology and Itech Magazine. This award is given to companies or government agencies that successfully implement IT and Telco and can use them to improve performance, competitiveness, and service. In addition, in 2019, Banyuwangi Regency became the best district with an Electronic-Based Government System (SPBE) service and received an appreciation and award from the Ministry of State Apparatus Empowerment and Bureaucratic Reform.

The World Bank Group defines electronic government as the use of information technology by government organizations that can form relationships with citizens, businesses, and other organizations in government. There are three E-government systems and services, namely Government to Government (G2G), Government to Citizen (G2C), and Government to Business (G2B). The implementation of Government to Government in Banyuwangi Regency includes E-Kinerja, E-Village Budgeting, SIVA Banyuwangi, and E-Audit, Government to Citizen including Smart Kampung, and online PPDB. At the same time, Government To Business is available on the Banyuwangi Mall website. E-Audit is a system developed by the Banyuwangi Regency Inspectorate, which started in 2018. Still, the almost exclusive Use of the E-Audit by E-Audit users will only be in 2021.

The E-Audit created by the Banyuwangi Inspectorate is an integrated system starting from audit planning to the follow-up stage, which includes making assignment letters, making audit work programs and their delegation, uploading audit work papers, uploading audit reports, and following up. The purpose of making an E-Audit is to ensure that the

implementation of supervision is following standards and can digitally document surveillance files that can be accessed at any time. Besides that, E-Audit can also be used to monitor the progress of the implementation of supervision. However, based on the preliminary survey, the Use of E-Audit is still limited to the creation of assignment letters and delegation of audit work programs, for uploading working papers, audit reports, and follow-ups have not been fully utilized by users. It can be seen in the progress reports on the accounts owned by each assistant inspector in charge of the auditor team.

Measuring the success of an information system is important to assess whether the system can benefit users. The measurement of system success that is often used is the Delon McLean success model (D&M model). The D&M model was first proposed in 1992 and was updated with some modifications in 2003 [1]. This model provides six interrelated dimensions of information system success: system quality, information quality, service quality, intention to use, user satisfaction, and net benefits.

In 2008, Wang and Liao conducted a study assessing the success of the e-government system (G2C) in Taiwan using the Delone and Mclean model [2]. The results show that, in general, information quality, system quality, service quality, usage, user satisfaction, and perceived net benefits are valid measures of e-government system success, except system quality does not affect use.

In 2016, Stefanovic, Ugljesa, Delic, Clibrk, and Lalic also researched the e-government system's success in Serbia, with the result that information quality and service quality did not affect user satisfaction [3]. Teo, Srivastava, and Jiang, by adding trust in the government and trust in technology affect trust in Singapore's e-government websites, and the results show that belief in the government positively affects trust in websites [4]. E-government and subsequent positive impact on the quality of information, systems, and services. [5] added the perceived risk to the result that the perceived risk did not affect the intention to continue using e-filling.

In Indonesia, some research has also been carried out on the success of the e-government system [6]. He measured the success of the e-billing tax system with the results that system quality and service quality did not affect user satisfaction, and usage did not affect net benefits. [7] evaluated the implementation of e-government in the City of Balikpapan. Their results showed that the system's quality did not affect use and usage did not affect net benefits. Service quality also has no effect.

Based on previous research, it can be seen that there are differences in results. This study wants to measure the success of E-Audit in Banyuwangi Regency with the Delone Mc-Lean Model by adopting two variables, namely customer satisfaction and the intention to use E-Audit.

The term e-government as the use of information technology by government agencies that can establish relationships with citizens, businesses, and other government institutions. The purpose of implementing e-government is to hope that the government's relationship with the community and with business people can take place efficiently, effectively, and economically. In addition, the purpose of implementing e-government is to achieve good governance [8].

E-government is information technology that can improve relations between the government and other parties. The use of this information technology then produces new forms of relationships such as:

A. Government to Citizen. G2C services include disseminating information to the public and basic public services [2]. Electronic or ICT-based G2C services are characterized by a government information exchange system and Internet-based applications that allow the public to access information and other services using a single window online portal. Such portals provide community services such as 1) Processing and issuance of various permits and certificates; 2) Information on legislative/administrative matters and related laws; 3) Payment services, including taxes and payment of social contributions; 4) Opportunities to participate in government administration through public opinion requests and electronic voting. To establish a community portal and public information exchange system, databases of residents, real estate, vehicles, taxes, and insurance need to be integrated in an integrated and systematic way so that G2C services for online communities can be comprehensive and optimal.

B. Government to Business. Electronic G2B services can be in the form of a one-stop single window service for businesses. The services provided include company administration matters, industry information, electronic transaction services such as procurement, bidding, and announcement of winners, and payment services for various taxes and public levies. Effective electronic G2B delivery requires the application of the following ICTs: 1) An integrated e-procurement system, for example, a single-window government procurement system in which all procurement-

related processes, such as registration, tenders, contracts, and payments, are carried out via the internet; 2) An e-customs system that will streamline customs administration in the import-export industry and create an effective smuggling ban; 3) e-Commerce to support the sale and purchase of goods and services online [9].

C. Government to Government. Electronic G2G aims to reform internal government work processes to increase efficiency. More specifically, improving government work processes using ICT is expected to provide the following results: 1) The reporting system between local and central governments is linked, thereby increasing accuracy; 2) There is an exchange of information between institutions in the form of using a shared database to increase efficiency; 3) Exchange of ideas and resources between government agencies; 4) Collaborated decision making via video conferencing [3].

Based on Regent's Regulation Number 1 of 2020 concerning Amendments to Banyuwangi Regent's Regulation Number 71 of 2016 concerning the Position, Structure, Organization, Duties and Functions, and Work Procedure of the Banyuwangi Regency Inspectorate, it is stated that the Inspectorate is an element of supervising the administration of local government. The Inspectorate has the task of assisting the Regent in fostering and supervising the implementation of government affairs, which are the region's authority, and assisting regional apparatus. The Inspectorate in carrying out the task of carrying out functions:

A. Formulation of technical policies in the field of supervision and supervision facilities;

B. Implementation of internal control over performance and finances through audits, reviews, evaluations, monitoring, and other supervisory activities;

C. Implementation of supervision for specific purposes upon assignment from the Regent;

D. Preparation of reports on the results of supervision;

E. Implementation of the administration of the Inspectorate; f. Implementation of coordination of prevention of corruption;

F. Supervision the implementation of the bureaucratic reform program;

G. The performance of other functions assigned by the Regent is related to its duties and functions. In carrying out its responsibilities and functions, the Government Internal Supervisory Apparatus (APIP) at the Banyuwangi Inspectorate refers to the 18 audit standards issued by the Association of Indonesian Government Internal Auditors (AAIPI).

To keep the audit implementation following standards and to be able to monitor the performance of supervision regularly, the Banyuwangi Inspectorate has innovation in developing the system. E-Audit is an information system that supports the preparation of the annual supervision work program, audit work program, audit working papers, quality control Forms, formulation of findings, integrated follow-up monitoring, and stored digitally. It can minimize the risk of loss of surveillance files [10].

Each user has a separate account that can be accessed with their username and password. The menu on the E-Audit account is determined from the position in the team, namely member, chairman, technical controller, and assistant in charge. In the member's menu, there is an audit plan that has been made by the team leader and delegated to implementation. There is an audit plan filling, implementation, and reporting on the chairman menu. In contrast, there is an additional menu for approval of the plan and audit implementation on the technical control menu. On the assistant in charge menu, there is a monitoring menu and Inspection Result Report monitoring from each of the auditors under it.

Hypothesis Development

System use is how staff and customers utilize information system capabilities, including the number of uses, frequency of use, level of use, and purpose of use. System utilization is a factor that affects the level of success of a system. Utilization can be understood as a behavior of technology users in completing work. System utilization is the effort expended by the user in interacting with the information system. The relationship between utilization and user satisfaction can be felt when individuals use, and there are benefits from what is produced [11]–[14]. User satisfaction significantly influences users' intentions to continue using e-government websites. [5] conducted a positive relationship between satisfaction and intention to continue. The above description can be developed in the following hypothesis:

H1: User Satisfaction E-Audit has a positive effect on Intention/Continuous Use of E-Audit

Influence of Intention to Use of E-Audit on Net Benefit of E-Audit Net benefit is the extent to which information systems contribute to the success of individuals, groups, organizations, industries, and nations. It can be seen in better decision-making, increased productivity, increased sales, reduced costs,

increased profits, market efficiency, consumer welfare, job creation, and economic development. Users who use the system may be helped in their work so that users will use the system more often. The higher the level of use of a system by users, the higher the accuracy of an organization's decision-making. It is supported by research from [2], [3], and [15], with the results that use has a positive effect on net benefits. The above description can be developed the following hypothesis:

H2: Intention to Use the E-Audit has a positive effect on Net Benefits

System user satisfaction is a response or feedback the user raises after using the system. User attitudes towards information systems are subjective criteria regarding how much users like the system. A positive response can lead to a feeling of comfort, familiarity, and deepening of the use of the system, which can lead to user satisfaction. Users who are satisfied with the system used will undoubtedly improve the performance of these users, and overall can enhance organizational performance. It is supported by previous research [2], [14], [16], [17]. The above description can be developed in the following hypothesis:

H3: User Satisfaction E-Audit has a positive effect on Net Benefit

Conceptual Framework

This study uses the same variables as the model: user satisfaction, intention/continuing usage, and net benefits. The conceptual framework showed as follows:

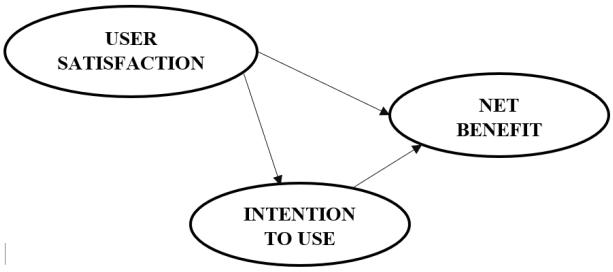

Figure 1: A research framework

RESEARCH METHODS

This type of research uses a descriptive quantitative approach. Quantitative research is an investigation of a problem based on testing a theory consisting of variables measured by numbers and analyzed by statistical procedures to determine whether the predictive generalizations of the theory are correct. While descriptive research is research using words to describe, in this case relating, the success of the E-Audit at the Inspectorate of Banyuwangi Regency.

The data used primary data types. Primary data is a source of research data obtained directly from the source. The preliminary data were obtained from respondents' answers to questionnaire statements collected from users of the E-Audit at the Inspectorate of Banyuwangi Regency.

Population and Sample

Population refers to the whole group of people, events, or things of interest that researchers want to investigate. The population is the totality of all possible values, the results of counting or measurement, quantitative or qualitative, regarding specific characteristics of all complete and transparent collections of members who want to study their properties. The population taken was all E-Audit users at the Inspectorate of Banyuwangi Regency.

The sample is part of the number and characteristics possessed by the population. In determining the sample, the researcher used a non-probability sampling technique, namely snowball sampling. Snowball sampling is a technique for deciding on samples that are initially small in number and then enlarged.

The number of research samples required uses the maximum likelihood estimation (MLE) technique, which is between 100-200 samples. Therefore, the number of samples expected is at least 100 samples. The criteria for the users of the E-Audit are the auditors/P2UPD and their assistant inspectors.

The data collection method was carried out using survey techniques and questionnaires directly to respondents at the Inspectorate of Banyuwangi Regency. The questionnaire was made in a structured statement with the respondent's limitation on alternative answers or using a Likert scale. The scale will then be added up in the form of recapitulation of answers from respondents and processed the scale using Structural Equational Model (SEM) data analysis using Amos.

RESULTS AND DISCUSSION

The sample is users of the E-Audit, namely auditors/P2UPD, along with assistant inspectors who have used the E-Audit at least once, totaling 100 respondents. Researchers distributed questionnaires using a google form to respondents. The questionnaires were distributed from June 2022 to July 2022, and 100 questionnaires were used for testing. Overview of the distribution of the questionnaire

The return rate of the questionnaires is 100%. It is because the respondent in question has characteristics that follow the indicators set by the researcher so that they can answer the statement items submitted in the questionnaire. Respondents also provided feedback in the form of impressions and suggestions for future

improvement of E-Audit. Descriptive statistics have presented the characteristics of respondents as well as relevant impressions and offers to be input in developing the E-Audit in the future. The data used include the following data: Gender, Position, Age, and Frequency of Use.

The number of male respondents was 57 people (57%), and women were 43 people (43%). The position of the respondent as the auditor is 67 people (67%), Assistant Inspector is seven people (7%), and P2UPD is 26 people (26%). Respondents aged 20-30 years were 14 people (14%), 31-40 years were 42 people (42%), 41-50 years were 25 people (25%) and > 50 years were 19 people (19%). The frequency of using the E-Audit 1x was 51 people (51%), 5x was 17 people (17%), and 10x was 32 people (32%). The frequency of using the E-Audit is mostly used 1x. They have not implemented the E-Audit for too long, so the Use of the E-Audit is still not large, while in the majority, the frequency of Use of the Inspectorate of Banyuwangi Regency is 10x.

Descriptive Statistical Analysis

This study uses descriptive statistics aimed at making it easier to understand. The data used are data from the average, standard deviation, the smallest value, the largest value, and the amount of data to be studied. This study uses the frequency distribution in descriptive statistics. Siregar (2011) states that the frequency distribution is sorting the data from the smallest to the largest and then dividing it into groups. The results of processing descriptive statistical data on research variables are shown in Table 1.

Table 1 Descriptive Statistical Results

Research Variables	Min	Max	Mean	Standard Deviation
Intention to Use	4	15	11.46	1.8002
User Satisfaction	4	15	11.42	1.9549
Net Benefits	5	15	11.68	2.1124

The results of the descriptive statistical test show that the number of respondents was 100 people with a standard deviation of 1.8002 for the variable Intention to Use. The variable Intention to Use has a minimum value of 4 and a maximum value of 15. Based on the minimum and maximum values, it can be seen that the mean value is 11.46. It shows that most respondents' answers lead to the maximum value, meaning that the role of Sustainable Intention/Use is included in the reasonably high category. The mean value is greater than the standard deviation value, meaning that the data distribution is evenly distributed.

The number of respondents was 100, with a standard deviation of 1.9549 for the User Satisfaction variable. The user satisfaction variable has a minimum value of 4 and a maximum value of 15. Based on the minimum and maximum values, it can be seen that the mean value is 11.42. It shows that most respondents' answers lead to the maximum value, meaning that User Satisfaction is included in the reasonably high category. The mean value is greater than the standard deviation value, meaning that the data distribution is evenly distributed.

The results show that the number of respondents was 100, with a standard deviation of 2.1124 for the Net Benefit variable. The Net Benefit variable has a minimum value of 5 and a maximum value of 15. Based on the minimum and maximum values, it can be seen that the mean value is 11.68. It shows that most respondents' answers lead to the maximum value, meaning that the Net Benefits are included in the reasonably high category. The mean value is greater than the standard deviation value, meaning that the data distribution is evenly distributed.

Validity and Reliability Test

The validity test was used to measure whether or not the questionnaire questions were tested. A valid instrument means that the measuring instrument used to obtain data (measure) is valid. Valid means that the instrument can be used to measure what is to be measured. In addition to being valid, the instrument must also be reliable (reliable). The instrument is said to be reliable if the measuring instrument obtains consistent results.

A reliable instrument is an instrument that produces the same data when used several times to measure the same object. The Construct Reliability (CR) test will be used to test the reliability and consistency of the data with a criterion value > 0.7 then the test will be accepted.

The validity test was used to measure whether or not the questionnaire questions were worthy of being tested. A valid instrument means that the measuring instrument used to obtain data is accurate. Valid means that the instrument can be used to measure what is to be measured. In addition to being valid, the instrument must also be reliable (reliable). The instrument is said to be reliable if the measuring instrument obtains consistent results.

A reliable instrument is an instrument that produces the same data when used several times to measure the same object. The Construct Reliability (CR) test will be used to test the reliability and consistency of the data with a criterion value > 0.7 then the test will be accepted.

The second step in data analysis is to test the SEM assumptions, which consist of normality,

multicollinearity, and outliers. The results of the normality test show that the Critical Ratio value of 1.299 lies between -1.96 CR 1.96 = 0.05), so it can be said that the multivariate data is normal. The results of the multicollinearity test obtained a value of 242.863. This value is far from zero. It can be concluded that there are no multicollinearity and singularity problems in the analyzed data. The outlier test results showed that the highest value of the Mahalanobis distance was 49.218. This value is still below the Chi-Square Table value at df = the number of indicators, which is 54.05, so it can be concluded that there is no multivariate outlier in the research data. The third step in data analysis is hypothesis testing by testing the path coefficients presented in Table 2.

Tabel 2 Causality Test Results

Hypothesis	Path Coefficient	CR	Probability	Description
US→CU	0,216	3,012	0,007	Significant
CU→NB	0,645	2,617	0,009	Significant
US→NB	0,467	2,780	0,005	Significant

Source: Processed primary data, 2022.

Discussion

Table 2 shows that User Satisfaction positively affects Intentions/Continuous Use of the E-Audit. The results support the Delone Mc Lean information system success model. User satisfaction can be seen from the response after using the system. If the user feels that the use of the system is following his expectations so that he is satisfied, it will encourage continued use of the system. The E-Audit user's response can be seen in the number of respondents who answered agree with the satisfaction indicator. To increase the satisfaction of system users, of course, by meeting the needs of system users. The results are in line with previous research conducted by [5], with the results that there is a positive relationship between satisfaction and intention to continue.

The results of the path analysis on the t-test against the second hypothesis (H2) show that the intention/continuing usage of the E-Audit has a positive effect on the Net Benefit of E-Audit. The results support the Delone Mc Lean information system success model. Intention/continuing usage can increase the net benefits to be received. Continuous use shows that a system benefits the implementation of the assignment. The net benefits of using the E-Audit include creating assignment letters and work programs with rules and working paper formats. The quality control can be maintained and documented, as well as digitally storage of inspection files. So that when needed, there is no difficulty in searching. The higher the level of use, the net benefits obtained will be more optimal. The results align with previous research conducted by [3] with the results that use positively affects net benefits.

The results of the path analysis on the t-test against the third hypothesis (H3) show that User Satisfaction positively affects Net Benefits. The results support the Delone Mc Lean information system success model. High user satisfaction will increase the net benefits that will be received. The more satisfied users are with the E-Audit, the more valuable it will be in carrying out assignments and will indirectly increase the accountability of supervision results. The results are in line with previous research [1], [18], [19], which showed that user satisfaction had a positive effect on net benefits, so it can be said that the higher user satisfaction, the higher net benefits.

CONCLUSION AND LIMITATIONS

Conclusion

The results provide empirical evidence and analysis results regarding measuring success using the Delone Mc Lean model of the E-Audit built by the Inspectorate of Banyuwangi Regency. Based on the results, it can be concluded that E-Audit User Satisfaction positively affects the Intention to Use of the E-Audit. If the user feels that the system is following his expectations so that he is satisfied, it will encourage continued use of the system. The higher the user satisfaction, the higher the Intention to Use the E-Audit. Intention to Use the E-Audit positively affects the Net Benefits of E-Audit. Ongoing use shows that a system benefits the implementation of the assignment. The higher the Intention to Use, the higher the net benefits. User Satisfaction has a positive effect on the Net Benefits of E-Audit. High user satisfaction will increase the net benefits. The higher the user satisfaction, the higher the net benefits.

Limitation

The results still have limitations that can be used as a reference for further researchers to get better research results and add new research ideas. This study only adds variables regarding user satisfaction and intention to use as factors related to the system. Still, it has not added variables related to leadership commitment and reward and punishment. Further researchers can add internal factors such as leadership commitment and reward and punishment to assess the success of using mandatory systems.

The net benefits used are the benefits that are felt directly by the user. For further researchers, it can increase the net benefits handled by the organization.

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