Effectiveness of SunPlus as an Accounting Information System in SDAC East Indonesia Union Conference Using DeLone & Mclean Information System Success Model

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Abstract

Faith-based organizations play a pivotal role in society, necessitating robust information management systems for efficient functioning. This study examines the effectiveness of SunPlus, an accounting information system, within the context of the Seventh-day Adventist Church (SDAC), utilizing the Delone & McLean information system success model. The SDAC is a global faith-based organization overseeing numerous institutions. Data for this study was gathered through a questionnaire distributed among all SunPlus users within the SDAC East Indonesian Union Conference, which yielded responses from 80 participants. The findings highlight the significant impact of information and system quality on user usage and satisfaction, which in turn affect the overall net benefit to the organization. However, the study also reveals that service quality variables do not significantly influence usage and user satisfaction. Consequently, while SunPlus serves as an essential accounting information system, it may require additional enhancements to achieve optimal effectiveness in meeting the organization's needs. The study underscores the importance of continuous evaluation and improvement of information systems in faith-based organizations to ensure they adequately support their complex administrative and operational functions. These findings are crucial for the SDAC and similar organizations striving to enhance their information management systems for better performance and user satisfaction.

Keywords— Accounting information system, SunPlus, System Quality, User Satisfaction, Information Quality

1. INTRODUCTION

Faith-based organizations can be defined as any nonprofit organization established based on the beliefs of a group of people in a particular religion [1, 2]. Faith-based organizations play important roles, such as enhancing the community's spirituality, maintaining peace among the people, and assisting in the development of the non-governmental sector [1, 2, 3]. Like any other organization, faith-based organizations also require a good information management system for efficient operations.

An organization's use of quality information systems can support its business needs and enhance productivity and efficiency, thereby optimizing organizational performance [4, 5]. Laudon & Laudon [6] added that well-operated information systems can provide accurate and relevant information for management. Laudon also argued that companies usually develop information systems for specific data and purposes such as accounting.

Accounting information systems are parts of organizations that collect and communicate relevant financial information to assist stakeholders in making decisions [7]. To operate effectively, faith-based organizations must optimize their accounting information systems. The accounting information system must ensure it meets the specific needs of the faith-based organization. To achieve this goal, faith-based organizations can configure their accounting

information systems. Management must ensure that the accounting information system effectively supports the organization's day-to-day operations, including financial management, reporting, and general administration.

According to Algrari and Ahmed [8], the role of accounting information systems is significant in providing quality accounting information to support management in effectively performing their tasks. Therefore, the success of an organization in achieving its goals is highly influenced by the quality of the accounting information system implemented. Moreover, quality accounting information is also used to assist organizations in making better decisions and improving overall organizational performance [9].

One of the widely used accounting information systems is SunSystem. SunSystem is an accounting information system that records and assigns codes to each transaction, connecting it directly to every related account and department. SunSystem also has global currency information that allows transactions to be converted into specific currencies.

SunSystem's accounting information system is highly flexible and allows companies to adjust according to their needs. Seventh-day Adventist Church (SDAC), a global faith-based organization, has customized SunSystem and refers to the reconfigured results as SunPlus. Until now, SunPlus has been used by SDAC as its primary accounting information system globally.

SunPlus is still facing several challenges in its implementation. Ly & Sattayawaksakul [10] mentioned that user satisfaction with SunPlus still needs improvement through training to ensure optimal utilization. It is consistent with Boit et al. [11], who found variations in audit opinions indicating financial reports not meeting standards influenced by SunPlus user characteristics, particularly training and education. User dissatisfaction with the accounting information system indicates that the system is not operating effectively and may have negative impacts [12].

An ineffective accounting information system can negatively impact the organization [12]. An evaluation of the accounting information system can also be conducted so that management can assess whether the implemented accounting information system is running smoothly or still requires development. The effectiveness of the accounting information system depends on the performance of the system, service provider, and user. One of the widely used models to evaluate the effectiveness of information systems is the information system success model introduced by Delone and McLean.

2. RESEARCH METHOD

2.1. Conceptual Framework

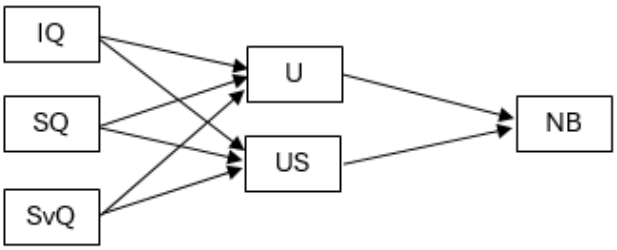

Figure 1. Conceptual Framework

Delone and McLean developed the Information System Success Model in 1992. The model proposed by Delone and McLean is constructed using the relationships of several dimensions, such as information quality, system quality, use, user satisfaction, individual impact, and organizational impact. This model explains the relationships among the existing dimensions, such as the influence of system quality and information quality on use and user satisfaction, the relationship between use and user satisfaction mutually influencing each other, the impact of use

and user satisfaction on individual outcomes, and the influence of individual outcomes on organizational impact. The authors later updated this model in 2003 by adding the dimension of service quality and combining individual and organizational impact into a net benefit. Thus, through this model, Delone and McLean suggest that the effectiveness of an information system will be influenced by both the use of the system itself and the user's satisfaction. Furthermore, system use and user satisfaction are influenced by the quality of the information provided, the quality of the system itself, and the quality of the service provided.

This study aims to analyze the effectiveness of the SunPlus accounting software as part of the accounting information system of a faith-based organization. By utilizing the Information System Success Model developed by Delone and McLean [12], this research is designed to analyze the effectiveness of SunPlus. The findings of this study are anticipated to contribute positively to organizations in their evaluation of the accounting information systems in use. In this study, the researcher gathers data from the Seventh-day Adventist Church (SDAC), a faith-based organization that has implemented SunPlus as its accounting information system.

Figure 1 illustrates the conceptual framework for this research. This study focuses on understanding the impact of system quality (SQ), information quality (IQ), and service quality (SvQ) as the independent variables on the dependent variables, which include use (U), user satisfaction (US), and net benefit (NB) in the context of faith-based organizations. Specifically, information quality (IQ), system quality (SQ), and Service Quality (SvQ) are expected to impact the frequency of the system's use (U) and overall user satisfaction (US). In turn, the level of system use (U) and user satisfaction (US) are anticipated to affect the net benefits (NB) perceived by the organization, demonstrating the cascading effect of system quality dimensions on the overall effectiveness and impact of the accounting information system. Given the scope and objectives of this research, the researcher decided to prioritize the examination of these dimensions within the DeLone and McLean model. Although the relationship between use (U) and user satisfaction (US) is undoubtedly important, the researcher believes that the objectives of this study will be better served by focusing efforts on other aspects of information system success.

According to Delone and McLean, the quality of information contained in the system will affect its usage. Moreover, users will feel satisfied with the system if they perceive the information generated by the system to be useful for their needs. Several previous studies have found the influence of information quality on system usage and user satisfaction [13, 14, 15, 16, 17, 18]. Based on the results of previous research, the following hypotheses are formulated:

H_1: Information quality has a significant effect on the use of SunPlus.
H_2: Information quality has a significant effect on the user satisfaction of SunPlus.

Delone and McLean state that information systems with good system quality will satisfy users and increase their usage. Several previous studies have supported Delone and McLean's viewpoint [13, 14, 17, 18, 19]. However, Iskandar's research [20] found that system quality does not affect usage. Based on the results of previous research, the following hypotheses are formulated:

H_3: System quality has a significant effect on the use of SunPlus.
H_4: System quality has a significant effect on the user satisfaction of SunPlus.

Service quality is a dimension in the information system success model that measures the quality of services provided to ensure the effective functioning of the information system [12]. The better the quality of services provided, the higher the system usage and user satisfaction. This is consistent with previous research findings [14, 16, 18]. Based on the results of previous research, the following hypotheses are formulated:

H_5: Service quality has a significant effect on the use of SunPlus.
H_6: Service quality has a significant effect on the user satisfaction of SunPlus.

Delone & McLean suggest that an increased usage intensity of the information system will have a positive impact on the organization. Repeated use of the information system can enhance users' mastery of the system, making it easier for them to meet their needs and providing a positive impact on the organization. Several studies have found results consistent with Delone & McLean [13, 14]. Based on the results of previous research, the following hypothesis is formulated:

H_7: System usage has a significant effect on the net benefit.

The success of an information system can be measured by its net benefit and user satisfaction [12]. Increasing user satisfaction with the information system indicates perceived congruence between system attributes and user needs, which will result in positive impacts on the organization [19].

H_8: User satisfaction has a significant effect on the net benefit.

While the DeLone & McLean Information System Success Model provides a comprehensive framework by focusing on dimensions such as Information Quality, System Quality, and Service Quality, it may not capture all factors relevant to the effectiveness of an accounting information system within a faith-based organization context. One significant limitation is that the model overlooks the unique organizational culture, values, and operational practices inherent in faith-based organizations like the Seventh-day Adventist Church (SDAC). These factors can significantly impact system effectiveness as they influence how information systems are perceived, adopted, and utilized within the organization.

Moreover, the study does not consider other critical factors that can influence the success of an information system in such settings. Factors such as user training, the education level of users, prior experience with similar systems, and the level of organizational support provided to users play crucial roles in the successful implementation and use of the system. The absence of these variables from the study may lead to an incomplete understanding of the system's effectiveness.

2.2. Research Method

This study is a case study aimed at analyzing the effectiveness of SunPlus as an accounting information system. Data for this study were collected from all users of the SunPlus application of SDAC in East Indonesia as it has several regional offices, education institutions, and health institutions. A total of 82 SunPlus application users were included in the study, distributed across 13 church regional offices, 3 schools, 2 institutions, universities, and hospitals that are part of it.

Data were collected using a questionnaire distributed through the Google Forms platform. The questionnaire was adapted from previous studies and adjusted to the context of this research [12, 20, 21]. 80 of 82 questionnaires obtained from this study were analyzed further.

3. RESULT AND DISCUSSION

3.1. Respondent Demography

Table 1. Respondent Demography

Category	Respondent	%
Gender		
Male	42	52.50%
Female	38	47.50%
Total	80	100%
Age		
<20 years	-	0.00%
20 – 30 years	21	26.25%
30 – 40 years	27	33.75%
40 – 50 years	19	23.75%
>50 years	13	16.25%
Total	80	100%
Position		
Treasurer Conferences	7	8.75%
Chief Accountant	13	16.25%
Accountant/Cashier	53	66.25%
VP Finance Institution	1	1.25%
Controller	3	3.75%
Treasurer Institution	3	3.75%
Total	80	100%
Experiences using SunPlus		
<1 year	25	31.25%
1 - 5 years	42	52.50%
5 - 10 years	8	10.00%
>10 years	5	6.25%
Total	80	100%
Attended the SunPlus training		
1 time	53	66.25%
2 times	16	20.00%
3 times	4	5.00%
>3 times	7	8.75%
Total	80	100%

Table 1 presents the demographic statistics of the respondents in this study. Out of 80 respondents, 42 were male (52.50%) and 38 were female (47.50%). There were 21 respondents (26.25%) in the age group of 20-30 years, 27 respondents (33.75%) in the age group of 30-40 years, 19 respondents (23.75%) aged between 40-50 years, and 13 respondents (16.25%) aged over 50 years. Among the 80 respondents, the majority held positions as accountants/cashiers, with 53 individuals (66.25%), followed by Chief Accountants with 13 individuals (16.25%), Treasurer Conferences with 7 individuals (8.75%), Controllers with 3 individuals (3.75%), Treasurer Institutions with 3 individuals (3.75%), and VP Finance Controllers with 1 individual (1.25%). The data also indicate that 25 respondents (31.25%) had less than 1 year of experience using SunPlus, 42 respondents (52.5%) had been using SunPlus for 1-5 years, 8 respondents (10%) had been using SunPlus for 5-10 years, and 5 respondents (6.25%) had been using SunPlus for more than 10 years.

3.2. Descriptive Statistic

Table 2. Descriptive Statistic

Variable	Obs	Mean	Std. Dev.	Min	Max
IQ	80	4.192	.508	2	5
SQ	80	3.892	.533	2	5
SvQ	80	4.037	.645	1	5
U	80	3.871	.62	1	5
US	80	4.079	.596	2	5
NB	80	4.144	.557	2	5

Table 2 shows the statistical evaluation results using the variables of minimum, maximum, mean, and standard deviation. All variables have the same maximum value of 5, but they have different minimum values, whereas service quality and usage have the lowest value of 1. Service quality has the highest standard deviation value, which is 0.645. All variables have mean values above 3, indicating that all variables have high mean values.

3.3. Correlation Test

The correlation test table, referred to as Table 3, presents the relationships between variables in the dataset, revealing notable associations among them. Strong positive correlations are evident between several pairs of variables, such as Information Quality (IQ) and Service Quality (SQ) with a correlation coefficient of 0.763, User Satisfaction (US) and Net Benefit (NB) with a coefficient of 0.808, and others. These correlations indicate that improvements in one variable tend to coincide with improvements in the other, suggesting interdependence and mutual influence. Additionally, statistically significant correlations are observed across the board, as evidenced by p-values of 0.000 for all correlations. This indicates that the observed associations are unlikely to have occurred by random chance alone, providing confidence in the reliability of the findings.

Table 3. Correlation Test Result

Variables	(IQ)	(SQ)	(SvQ)	(U)	(US)	(NB)
(1) IQ	1.000					
(2) SQ	0.763	1.000				
	(0.000)					
(3) SvQ	0.599	0.686	1.000			
	(0.000)	(0.000)				
(4) U	0.607	0.609	0.466	1.000		
	(0.000)	(0.000)	(0.000)			
(5) US	0.832	0.786	0.612	0.657	1.000	
	(0.000)	(0.000)	(0.000)	(0.000)		
(6) NB	0.763	0.766	0.637	0.715	0.808	1.000
	(0.000)	(0.000)	(0.000)	(0.000)	(0.000)	

3.4. Reliability Test

The reliability test was conducted using Cronbach's alpha to assess the internal consistency of the research instrument. Instruments are considered reliable if both Cronbach's alpha and composite reliability values are 0.6 or higher. Table 4 displays the comprehensive results of the reliability test. Based on the findings in Table 4, all variables exhibit Cronbach's alpha and composite reliability values above 0.6, indicating the robust reliability of the instruments employed in this study.

Table 4. Reliability Test Result

Variable	Cronbach Alpha	Composite Reliability
Information Quality	0.904	0.91
System Quality	0.894	0.90
Service Quality	0.679	0.69
Usage	0.752	0.76
User Satisfaction	0.910	0.91
Net Benefit	0.905	0.91

3.5. Validity Test

The validity test was conducted to determine whether the instruments used accurately represent the underlying phenomena. Instrument validity can be assessed through the Hj_min value, with instruments considered valid if they have an Hj_min value greater than 0.3. Based on the results of the validity test, all variables exhibit Hj_min values above 0.3, indicating the validity of the instruments used in this study. The results of the validity test are presented in Table 5.

Table 5. Validity Test Result

	N	H	Hj_min
InfQual	80	0.69	0.52
SysQual	80	0.62	0.51
ServQual	80	0.65	0.65
Usage	80	0.57	0.53
UserSatf	80	0.83	0.81
NetBen	80	0.83	0.81

3.6. Hypothesis Test

Table 6. Hypothesis Test Result

Variable	Coef.	Z	P>z
U			
IQ	0.406	2.50	0.013**
SQ	0.377	2.21	0.027**
SvQ	0.043	0.37	0.709
_cons	0.53	1.18	0.238
US			
IQ	0.639	6.21	0.000***
SQ	0.367	3.40	0.001***
SvQ	0.056	0.77	0.439
_cons	-0.255	-0.90	0.369
NB			
U	0.292	4.09	0.000***
US	0.556	7.49	0.000***
_cons	0.748	3.08	0.002***

(, **, *** significant on 10%, 5%, and 1%)*
IQ = information quality; SQ = system quality; U = usage, US = user satisfaction NB = net benefit.

The hypotheses were tested by examining the p-values. The Independent variable is considered to affect the dependent variable if the p-value is less than 0.05. The research hypotheses can be accepted if the p-value is less than 0.05. The results of the hypotheses tests are presented in Table 6.

The hypothesis testing results indicate that the p-value for the IQ variable concerning U is 0.013. Based on this result, H1 is accepted. This finding suggests that information quality influences the usage of SunPlus. The information provided by SunPlus meets the users' needs in

performing their tasks. This aligns with findings from previous studies [13, 18]. Furthermore, the p-value for the IQ variable concerning the US is 0.000. This value indicates that H2 is accepted, indicating a relationship between information quality and user satisfaction with SunPlus. The quality of information provided can enhance user satisfaction, as users perceive the information as comprehensive, clear, reliable, and adaptable to their needs. This finding is consistent with previous research [13, 14, 16, 17].

Based on the hypothesis testing results, H3 is accepted because the p-value for the SQ variable concerning U is less than 0.05 (0.027). System quality positively influences the usage of SunPlus. This result aligns with findings from previous studies [13, 18]. The p-value for the SQ variable concerning US is 0.001, which is less than 0.05. This indicates that H4 is accepted, or system quality influences user satisfaction with SunPlus. User-perceived system quality, characterized by accessibility, ease of use, flexibility, and minimal disruptions, can enhance user satisfaction. This result aligns with findings from previous studies [13, 14, 16, 19, 20]

Unlike the previous hypotheses, H5 is rejected because the p-value for the SvQ variable concerning U is greater than 0.05, specifically 0.709. Service quality does not influence the usage of SunPlus. This may be because SDAC currently only uses SunPlus as its accounting information system, leaving employees no alternative but to use SunPlus regardless of the level of service quality provided. Furthermore, the p-value for the SvQ variable concerning the US is 0.439, indicating that H6 is rejected, or service quality does not influence user satisfaction with SunPlus. User satisfaction is not affected by the service quality provided.

In Table 6, it can be observed that the P-value for the U variable concerning NB is 0.000. H7 is accepted. This result provides empirical evidence that SunPlus, as an accounting information system, can enhance user productivity and meet user needs in performing their tasks. Increased user productivity leads to net benefits for the organization. This finding is consistent with previous research [13, 14]. Furthermore, the hypothesis testing results show that the p-value for the US variable concerning NB is 0.000, lower than 0.05. This indicates that H8 is accepted, or user satisfaction with SunPlus influences net benefits. Improved user satisfaction with the SunPlus system, information, and features leads to increased productivity and is advantageous for the organization. This result is similar to findings from previous studies [13, 14, 17, 19].

4. CONCLUSION

The study aimed to analyze the effectiveness of SunPlus as an accounting information system within a faith-based organization, particularly the East Indonesia Union Conference of the Seventh-day Adventist Church. Based on the findings of this research, SunPlus cannot yet be considered effective as an accounting information system according to the Delone and Mclean model of information system success. However, as an accounting information system, SunPlus can indeed provide positive impacts on the organization. Furthermore, SunPlus serves as an accounting information system capable of providing information and systems tailored to the needs of its users. However, the study also found that the service quality variable does not significantly influence usage and user satisfaction. This occurs because the faith-based organization SDAC currently solely relies on SunPlus as its accounting information system. This situation means that employees using the accounting information system continue to utilize SunPlus regardless of the quality of service provided. Additionally, the lack of alternative options apart from SunPlus results in user satisfaction with SunPlus remaining unchanged, regardless of the level of service quality provided.

Based on the findings of this study, it is recommended that SDAC focus on enhancing the service quality associated with SunPlus by providing comprehensive training sessions, establishing a dedicated helpdesk, and ensuring prompt and effective technical support. Improving both the information and system quality should also be a priority, as these factors positively influence user satisfaction and usage. Ensuring the system provides accurate, reliable, and relevant information, and maintaining a user-friendly, stable, and flexible system will further enhance user experience. Additionally, implementing regular training programs to

familiarize users with SunPlus and addressing any knowledge gaps can mitigate dissatisfaction. Given the users' reliance on SunPlus due to a lack of alternatives, SDAC might also consider evaluating other accounting information systems to ensure they are utilizing the most effective tool available.

The study provides empirical evidence regarding the effectiveness of accounting information systems within faith-based organizations. However, it solely analyzes the effectiveness of SunPlus using the dimensions provided in the Delone and Mclean model of information system success. Future research could expand upon this by incorporating additional variables such as training, education levels, and experience. Furthermore, further exploration into the influence of variables like usage and user satisfaction on net benefits could yield more comprehensive results. By broadening the scope in this manner, future studies can offer deeper insights into the dynamics of accounting information systems within faith-based organizations.

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