THE EFFECT OF SYSTEM QUALITY, INFORMATION QUALITY, SERVICE QUALITY, AND TRAINING QUALITY ON ORGANIZATIONAL PERFORMANCE IN VILLAGE CREDIT INSTITUTIONS (LPD) IN GIANYAR REGENCY

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Abstract

The effective implementation of Accounting Information Systems (AIS) plays a crucial role in improving organizational performance, particularly for Village Credit Institutions (LPD), which hold a strategic role in supporting the economic development of traditional village communities. This study aims to analyze the influence of system quality, information quality, service quality, and training quality on organizational performance at LPDs in Gianyar Regency. The research model is based on the Information System Success Model by DeLone and McLean (2003), with an extension by including training quality as an additional variable.This study employs a quantitative approach through a survey method by distributing questionnaires to 78 respondents from 26 eligible LPDs. Data analysis was conducted using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method with the aid of SmartPLS software. The results indicate that all four independent variables—system quality, information quality, service quality, and training quality—have a positive and significant effect on organizational performance.This research contributes theoretically by expanding the information system success model and provides practical implications for LPD managers to enhance the efficiency and effectiveness of financial management through information technology.

Keywords: System Quality, Information Quality, Service Quality, Training Quality, Organizational Performance, LPD.

INTRODUCTION

The advancement of information technology has brought significant transformations across various sectors, including the financial and banking industries. One widely adopted innovation is the accounting information system (AIS), which plays a vital role in managing financial processes systematically and delivering accurate and relevant information to management. AIS is essential within organizations as it provides more accurate, consistent, and relevant financial information (Al-Okaily et al., 2020). Technology facilitates faster and easier task execution, thereby reducing the risk of errors. The evolution of information technology has had a profound impact on AIS within business organizations, particularly in data processing, which has shifted from manual operations to computer-based systems as the primary processing tools (Jayanti & Ariyanto, 2019).

In Bali, Village Credit Institutions (Lembaga Perkreditan Desa or LPD) play a significant role in supporting the economic development of traditional communities. According to Bali Provincial Regulation No. 3 of 2017, LPDs are established to enhance the welfare of traditional village communities through professional financial management. In response to technological advancement, many LPDs have transitioned from manual

systems to computerized AIS-based systems. As noted by Suartana (2020), LPDs are pivotal to the economic development of traditional villages, offering benefits such as improved community welfare, easier access to capital for small businesses, and strengthening of community-based economies. However, these institutions also face associated costs and challenges, including credit risk, operational costs of implementing AIS, and the need for rigorous supervision to ensure transparency and sustainability. Therefore, evaluating the cost-benefit aspects is crucial for maintaining the effectiveness and sustainability of LPDs in supporting rural economies.

Despite the increasing adoption of AIS, its effectiveness across LPDs remains challenged by various issues. A common concern involves suboptimal system quality, such as technical disruptions, poor data integration, and low system reliability. AIS is vital in the field of accounting as it supports management by providing relevant information (Bukhori et al., 2022). Information systems are designed using information technology (IT) to assist individuals and organizations in accomplishing tasks (Petter et al., 2008). AIS is essential for improving organizational efficiency and enhancing competitiveness by delivering relevant accounting and financial information to management (Alsarayreh et al., 2011). High-quality AIS outputs are instrumental in supporting decision-making processes and improving organizational efficiency.

The success of an information system, particularly AIS, is significantly influenced by the quality of its system, services, and the information it produces. According to the DeLone and McLean Information Systems Success Model, these elements directly affect user satisfaction and system usage levels, ultimately contributing to overall system success and enhanced organizational performance (DeLone & McLean, 2003). Internal control quality also plays a critical role in ensuring the effective use of AIS and reinforces the accuracy and reliability of information used in strategic decision-making (Stefanovic et al., 2016). As highlighted by Lutfi (2023), applying the DeLone and McLean model reveals that system quality and user satisfaction significantly contribute to information system success.

Effective utilization of AIS involves widely distributing needed information to diverse organizational users (Wahyudi, 2020), thereby influencing decision-making and aiding administrative coordination. Consequently, effective decision-making is integral to organizational performance. In this context, system quality, information quality, service quality, and data quality are reflected in AIS usage. Information quality affects self-efficacy and outcome expectations, which in turn shape future decision-making behavior at both the individual and organizational levels (Alruwaie et al., 2020). LPDs utilize AIS to manage financial operations more efficiently, enabling faster and more accurate transaction recording while minimizing the risk of error.

To facilitate business operations, organizations require AIS capable of processing financial reports into useful managerial information. A system comprises interrelated components that function collaboratively to achieve specific objectives. Therefore, careful planning is essential before initiating operational activities to mitigate potential failure. Studies by Wahyudi (2020) and Utami et al. (2024) confirm that information system quality significantly influences organizational performance. Similar findings were reported by Wiratmaja & Widhiyani (2022) and Welly et al. (2023), who also concluded that system quality positively impacts organizational performance. Thus, improved system quality is directly associated with enhanced organizational performance, particularly within LPDs in Gianyar Regency.

In the context of LPDs, service quality is also a critical factor in building community trust. Management must enhance service quality by improving organizational performance to deliver better services and foster stronger trust among stakeholders. According to Sharma (2019), service quality is a key determinant of customer satisfaction, as improved services lead to higher satisfaction levels. Organizational performance is defined as the effectiveness and efficiency of quantified approaches aimed at improving productivity (Hyvönen, 2007). From a business management perspective, performance measurement entails assessing the effectiveness and efficiency of specific business actions contributing to organizational goals (Chan et al., 2006). This view is supported by Ernawati et al. (2020), who found that service quality significantly affects user satisfaction. Service quality is considered essential due to factors such as response timeliness, accuracy, reliability, readiness to provide assistance, and prioritization of user needs.

Training quality is also crucial in AIS utilization and contributes positively to organizational outcomes. Training is a process designed to acquire and enhance employee skills and performance (Nguyen, 2020). Employees require training to improve their ability to operate AIS effectively in accordance with applicable financial reporting standards. As stated by Nabila et al. (2024), individuals can perform professionally in their chosen fields by enhancing their knowledge and competencies through training. However, even with investment in technology and knowledge-sharing tools, organizations cannot guarantee employee engagement without fostering a culture of adoption (Phung, 2016). Therefore, encouraging employees to adapt to information systems by understanding the characteristics of organizational technologies through structured training is essential.

This study is significant in examining the effect of AIS on organizational performance, particularly within LPDs, which play a strategic role in the local or traditional village economy. The research employs the theoretical model developed by DeLone and McLean (1992; 2003), widely used to evaluate the success of information systems within organizations. Using this model provides a strong theoretical foundation for analyzing how system quality, information quality, and service quality contribute to enhanced organizational performance in LPDs. Although the original DeLone and McLean model does not include training quality, this study extends the model by incorporating it as an independent variable. Effective training can enhance employee competence in operating AIS and delivering more professional services to clients.

This research is inspired by a previous study conducted by Al-Okaily (2020), which focused on companies in Jordan. The present study differs primarily in its research setting, focusing on LPDs in Gianyar Regency that already utilize AIS and adopt accounting information technology in their operations. Secondly, it evaluates system success through the lens of organizational performance, consistent with DeLone and McLean (1992). Thirdly, it introduces training quality as an exogenous latent variable, acknowledging the essential role of training in technology adoption, especially within community-owned organizations like LPDs.

RESEARCH METHOD

This study employs a quantitative approach using a survey method and causal research design to examine the effect of system quality, information quality, service quality, and training quality on the organizational performance of Village Credit

Institutions (LPD) in Gianyar Regency. The research location was determined purposively by selecting 26 financially healthy LPDs that utilize accounting information systems developed by PT USSI. Two respondents were selected from each institution the treasurer and credit staff—resulting in a total sample of 52 respondents. Data were collected using a four-point Likert scale questionnaire and analyzed using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method with the assistance of SmartPLS software. This analytical tool enables comprehensive analysis of relationships between latent variables, even with relatively small sample sizes (Sugiyono, 2021; Hair et al., 2019).

The study variables are categorized into one endogenous variable, organizational performance (Y), and four exogenous variables: system quality (X1), information quality (X2), service quality (X3), and training quality (X4). Each variable was measured using indicators adapted from previous literature, including effectiveness, efficiency, reliability, information relevance, service responsiveness, and the appropriateness and applicability of training materials (Prawirosentono, 2008; Seddon & Kiew, 1996; Gorla & Lin, 2010; Al-Okaily et al., 2020). The research instruments were validated and tested for reliability by assessing factor loadings, Average Variance Extracted (AVE), composite reliability, and Cronbach's alpha, to ensure that the instruments accurately and consistently measured the constructs in the model.

The data analysis procedure consisted of several stages, including outer model testing to assess validity and reliability, inner model testing to evaluate structural relationships among latent variables, and hypothesis testing using the bootstrapping method. Validity testing included convergent validity, discriminant validity, and heterotrait-monotrait (HTMT) ratio assessment, while reliability testing was conducted through composite reliability and Cronbach's alpha values. The structural model was evaluated using R-square and Q-square values to determine its predictive power and relevance. Hypothesis testing was conducted based on t-statistics and p-values, with the significance threshold set at $t > 1.96$ and $p < 0.05$ (Hair et al., 2019; Sugiyono, 2021).

RESULTS AND DISCUSSION
Descriptive Statistical Analysis

Table 1. Recapitulation of Descriptive Statistics

Latent Variables	Indicator	Outer Loading (>0.7)	AVE (>0.5)	Mean	Mean of Latent Variable	STDEV	Alpha (>0.7)	CR (>0.7)
	X1.1	0.865			3.33			
	X1.2	0.901			3.32			
System Quality (X1)	X1.3	0.873	0.784	3.36	3.37	0.425	0.931	0.932
	X1.4	0.890			3.37			
	X1.5	0.898			3.29			
	X2.1	0.742			3.08			
	X2.2	0.910			3.07			

Variable	Indicator							
Information Quality (X2)	X2.3	0.875	0.707	3.15	3.23	0.520	0.915	0.915
	X2.4	0.842			3.19			
	X2.5	0.904			3.17			
	X2.6	0.754			3.16			
	X3.1	0.907			3.03			
	X3.2	0.877			3.07			
Service Quality (X3)	X3.3	0.920	0.776	3.14	3.05	0.735	0.944	0.824
	X3.4	0.927			3.16			
	X3.5	0.762			3.43			
	X4.1	0.849			3.79			
Training Quality (X4)	X4.2	0.970	0.828	3.42	3.30	0.438	0.929	0.934
	X4.3	0.954			3.32			
	X4.4	0.859			3.28			
	Y.1	0.846			3.74			
	Y.2	0.789			3.79			
Organizational Performance (Y)	Y.3	0.892	0.717	3.49	3.35	0.411	0.921	0.922
	Y.4	0.848			3.37			
	Y.5	0.880			3.33			
	Y.6	0.819			3.39			

Source: Data Processed in 2025

Based on the results of the descriptive statistical recap in Table 1, it can be seen that the Organizational Performance variable obtained the highest average score of 3.49, indicating that, in general, respondents perceived organizational performance to be in the "fairly good" category. This was followed by the Training Quality variable, with an average score of 3.42, in which indicator X4.1 received the highest score (3.79), suggesting that the training process was considered reasonably effective and beneficial. Furthermore, the System Quality variable had an average score of 3.36, with the highest values found in indicators X1.3 and X1.4 (both at 3.37), reflecting a positive perception of the system used, although one indicator received the lowest score (3.29), implying that certain technical aspects require improvement. Meanwhile, the Information Quality and Service Quality variables had the lowest average scores of 3.15 and 3.14, respectively. Although both are still within the "fair" category, aspects such as completeness, clarity of information, and service consistency need further attention for enhancement. Overall, all variables scored above the midpoint of the scale (3.00), indicating that respondents' perceptions of the system, information, services, training, and organizational performance were generally positive, albeit not yet reaching the "very good" category.

Inferential Statistical Analysis

Data analysis in this study was conducted using the Structural Equation Modeling (SEM) method with the Partial Least Squares (PLS) approach. This technique was chosen because it is capable of examining complex relationships between latent and indicator variables and is suitable for models involving mediating and moderating constructs. Data processing was performed using SmartPLS version 4.1 software, which provides features for testing validity, reliability, and direct and indirect influences between variables in the structural model.

In general, testing is carried out through two main stages, namely: Evaluation of the measurement model (outer model) – to assess the quality of indicators in forming the construct, Evaluation of the structural model (inner model) – to test the relationship between latent variables in the model

Measurement Model Evaluation Results (Outer Model)

Convergent Validity

Figure 1. PLS Algorithm Test Results
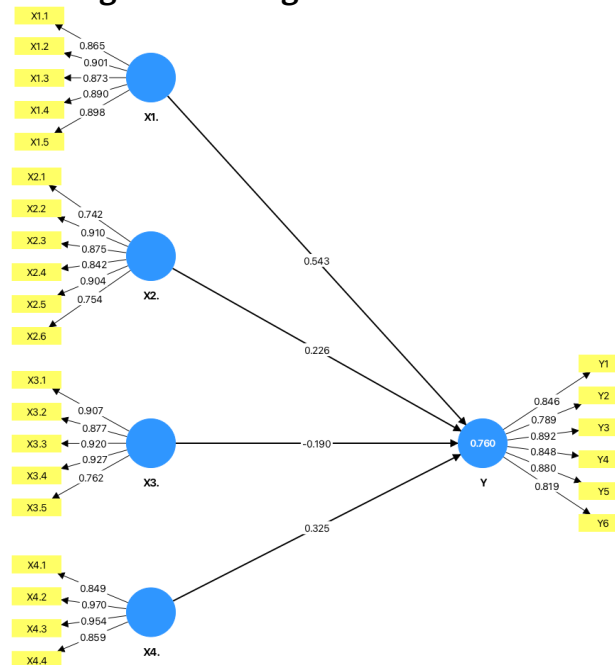
Source: Processed primary data, 2025

Based on these results, all indicators showed loading factor values >0.70, indicating that they met the requirements for convergent validity. No indicators needed to be eliminated because all demonstrated a sufficiently high correlation with the constructs they measured. This indicates that the four constructs in this research model were formed by convergently valid indicators and could proceed to the next testing stage.

In addition to using factor loading values, convergent validity testing can also be conducted by considering the average variance extracted (AVE) value for each construct. The AVE value is used to determine how much of the variance in the indicators can be explained by the latent construct.

Discriminant Validity

Table 2. Results of the Discriminant Validity Test - Cross Loading Validity Test

	X1.	X2.	X3.	X4.	Y
X1.1	0.865	0.480	0.171	0.498	0.743
X1.2	0.901	0.452	0.158	0.541	0.682
X1.3	0.873	0.399	0.136	0.430	0.686
X1.4	0.890	0.421	0.197	0.502	0.728
X1.5	0.898	0.556	0.083	0.531	0.755
X2.1	0.324	0.742	0.342	0.232	0.445
X2.2	0.352	0.910	0.356	0.180	0.404
X2.3	0.471	0.875	0.355	0.169	0.427
X2.4	0.501	0.842	0.487	0.210	0.448
X2.5	0.450	0.904	0.360	0.281	0.440
X2.6	0.520	0.754	0.327	0.412	0.453
X3.1	0.117	0.463	0.907	0.214	0.065
X3.2	0.120	0.359	0.877	0.110	0.027
X3.3	0.196	0.341	0.920	0.224	0.065
X3.4	0.147	0.388	0.927	0.156	0.031
X3.5	0.102	0.245	0.762	0.170	-0.023
X4.1	0.528	0.211	0.231	0.849	0.574
X4.2	0.558	0.270	0.189	0.970	0.629
X4.3	0.503	0.278	0.221	0.954	0.631
X4.4	0.469	0.329	0.124	0.859	0.561
Y1	0.679	0.456	0.090	0.545	0.846
Y2	0.675	0.340	0.003	0.624	0.789
Y3	0.757	0.454	0.041	0.545	0.892
Y4	0.642	0.513	0.035	0.533	0.848
Y5	0.670	0.461	-0.001	0.578	0.880
Y6	0.704	0.429	0.194	0.520	0.819

Source: Source: SmartPLS 4.0 Output

Discriminant validity in this study was evaluated through two main approaches: cross-loading values between constructs and the Fornell-Larcker criterion. An indicator is considered to have discriminant validity if its loading value for the original construct is higher than its loading for the other constructs. Based on the test results presented, all indicators showed the highest cross-loading value for their original constructs. This indicates that each indicator consistently measures the intended construct, thus discriminant validity at the indicator level has beenfulfilled.

Heterotrait-monotrait Ratio (HTMT)

Table 3. Heterotrait-monotrait Ratio (HTMT) Value

Latent Variables	System Quality	Information Quality	Quality of Service	Training Quality	Organizational Performance
System Quality					
Information Quality	0.562				
Quality of Service	0.162	0.426			
Training Quality	0.608	0.321	0.206		
Organizational Performance	0.877	0.568	0.072	0.713	

Source: SmartPLS 4.0 output

Based on table 3, it is known that the HTMT value from the test results is less than 0.90. In the discriminant validity test, the instrument is declared valid if the HMT value is <0.90, and from the overall test results the HTMT value obtained is less than 0.90, so the instrument can be declared valid and appropriate.

Composite Reliability

Table 4. Composite Reliability Test Results

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
X1.	0.931	0.932	0.948	0.784
X2.	0.915	0.915	0.935	0.707
X3.	0.944	0.824	0.945	0.776
X4.	0.929	0.934	0.950	0.828
Y	0.921	0.922	0.938	0.717

Source :Source: SmartPLS 4.0 output

Based on the test resultsAs shown in Table 4, all variables in the model show significant values.composite reliabilityexceeding the threshold. Values between 0.60 and 0.70 are acceptable in research, while values between 0.70 and 0.90 are considered good. These findings indicate that all constructs in this research model have adequate reliability and can be trusted to measure the intended variables.

Hypothesis testing

Hypothesis testing in this study was conducted using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach with the aid of SmartPLS version 4.1. The objective of this testing was to examine the direct effects between the latent variables included in the research model.

The analysis was performed using the bootstrapping method with 78 resamples to generate t-statistics and p-values, which served as the basis for determining the statistical significance of the causal paths among constructs.

Table 5. Results of the Direct Influence Test Between Research Variables

Relationship Hypothesis	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
H1	0.543	0.562	0.125	4,354	0.000
H2	0.226	0.197	0.084	2,698	0.007
H3	-0.190	-0.169	0.086	2,218	0.027
H4	0.325	0.314	0.111	2,936	0.003

R-Square   0.760
Adjusted R Square 0.747
Q2 Prediction 0.711

Source: SmartPLS 4.0 output

R-Square Analysis

Based on the analysis results, the R-square (R^2) value for the endogenous variable Organizational Performance (Y) was 0.760, indicating that 76.0% of the variance in Organizational Performance can be explained by the independent variables in the model namely, System Quality, Information Quality, Service Quality, and Training Quality. This indicates a strong explanatory power, as the R^2 value exceeds the threshold of 0.70.

Meanwhile, the adjusted R-square (R^2 adj) value was 0.747, which accounts for the number of predictors in the model and adjusts for potential bias due to the inclusion of multiple independent variables. This high value confirms that even after correction, the model still explains approximately 74.7% of the variability in Organizational Performance, thereby making it a reliable model for predicting the dependent variable.

Q-Square

The Q-Square predictive relevance (Q^2) in the structural model functions as a measure of how well observed values can be predicted by the model and its parameter estimates. According to Hair et al. (2019), a Q^2 value greater than 0 indicates that the model has predictive relevance, while a value ≤ 0 suggests that the model lacks predictive capability. In general, Q^2 values above 0.00, 0.25, and 0.50 represent small, medium, and large levels of predictive relevance, respectively. In this study, the Q^2 predictive relevance value for the endogenous latent variable Organizational Performance (Y) was 0.711. This value exceeds the 0.50 threshold, indicating that the model has strong predictive relevance. Accordingly, the SEM-PLS model used in this study demonstrates a robust and significant predictive capacity in explaining variations in organizational performance and is deemed appropriate for supporting data-driven analysis and decision-making.

Hypothesis Testing

Hypothesis testing was conducted based on the results of the Inner Model (structural model) evaluation, which included R-square values, path coefficients, t-statistics, and p-values. The criteria for hypothesis acceptance in this study were: t-statistic > 1.96, p-value < 0.05, and a positive beta coefficient. The data were processed using SmartPLS 4.0 and analyzed via the bootstrapping method.

Hypothesis Testing 1:

The Effect of System Quality on Organizational Performance

Hypothesis 1 states that system quality has a positive and significant effect on organizational performance. The test results revealed a positive relationship, with a path coefficient of 0.543, a t-statistic of 4.354, and a p-value of 0.000. Since t > 1.96 and p < 0.05, H1 is accepted. This means that the better the system quality, the higher the organizational performance.

Hypothesis Testing 2:

The Effect of Information Quality on Organizational Performance

Hypothesis 2 posits that information quality has a positive and significant effect on organizational performance. The results show a positive association with a path coefficient of 0.226, a t-statistic of 2.698, and a p-value of 0.007. Since t > 1.96 and p < 0.05, H2 is accepted. This indicates that accurate, relevant, and timely information contributes to improving organizational performance.

Hypothesis Testing 3:

The Effect of Service Quality on Organizational Performance

Hypothesis 3 asserts that service quality has a positive and significant effect on organizational performance. The analysis produced a path coefficient of −0.190, a t-statistic of 2.218, and a p-value of 0.027. Although the direction of the relationship is negative, the effect is statistically significant. Therefore, H3 is accepted based on statistical significance. This finding suggests the need for further investigation into user perceptions of service, which may be influenced by high expectations or comparisons with other aspects such as system quality or training.

Hypothesis Testing 4:

The Effect of Training Quality on Organizational

Hypothesis 4 states that training quality has a positive and significant effect on organizational performance. The test yielded a path coefficient of 0.325, a t-statistic of 2.936, and a p-value of 0.003. Since t > 1.96 and p < 0.05, H4 is accepted. This implies that effective and well-targeted training can significantly enhance overall organizational performance.

Discussion and Research Findings

Based on the results of hypothesis testing, all four hypotheses (H1, H2, H3, and H4) were accepted. Therefore, the discussion of the research findings is presented for each hypothesis as follows:

The Effect of System Quality on Organizational Performance

Hypothesis 1 states that system quality has a positive effect on organizational performance. Based on the data analysis, it was found that system quality has a significant and positive influence on organizational performance, confirming the

acceptance of H1. The descriptive statistics for the system quality variable indicate that respondents perceive the system quality to be good in supporting organizational performance. The System Quality variable (X1) was measured using five indicators. The first indicator (X1.1), "The accounting information system can be applied easily," received a mean score of 3.33. The second indicator (X1.2), "The accounting information system is reliable," received a mean of 3.32. The third and fourth indicators, (X1.3) "The accounting information system provides clear information" and (X1.4) "produces accurate data," both scored 3.37. The last indicator (X1.5), "can be accessed quickly," received a mean score of 3.29. The overall mean score for the system quality variable was 3.36, indicating that respondents assessed the accounting information system as moderately good. This suggests that the system has generally fulfilled key technical aspects such as ease of use, access speed, and reliability.

From this descriptive analysis, it can be interpreted that the better the quality of the system, the higher the respondents' perception of organizational performance. This finding is consistent with the view of DeLone and McLean (2003), who emphasized that system quality is a crucial determinant in the success model of information systems, both directly and indirectly influencing individual and organizational performance. The current findings also align with prior studies conducted by Al-Okaily et al. (2020) and Wahyudi (2020), which demonstrated that system quality significantly and positively affects organizational performance.

Based on the descriptive data and theoretical approach, it can be concluded that the quality of the accounting information system contributes positively to the perceived organizational performance, in accordance with the assumptions of the DeLone and McLean (2003) model. Therefore, improvements in technical aspects such as speed, accuracy, and ease of use are essential for supporting overall system success and enhancing institutional performance

The Effect of Information Quality on Organizational Performance

The second hypothesis states that information quality has a positive effect on organizational performance. Based on the data analysis, information quality was found to have a significant and positive impact on organizational performance, supporting the acceptance of H2. Descriptive statistical results indicate that most indicators fall within the range of 3.07 to 3.23, suggesting that respondents considered the information generated by the accounting information system to be fairly satisfactory, although improvements are still needed—particularly in the areas of relevance (3.07) and ease of understanding (3.08). Meanwhile, the Organizational Performance variable reached a relatively high mean score of 3.49, indicating that the accounting information system has contributed to enhancing organizational efficiency, effectiveness, and productivity.

These results suggest that the better the quality of information, the better the organizational performance. This aligns with DeLone and McLean's (2003) Information System Success Model, which identifies information quality as a key determinant of system success that can influence individual and organizational performance, either directly or indirectly. This study's findings are also supported by previous research by Al-Okaily et al. (2020) and Wahyudi (2020), who demonstrated that system and information quality significantly affect organizational outcomes.

Thus, it is evident that information quality contributes positively to organizational performance. These findings reinforce the argument within the DeLone and McLean framework that high-quality information enhances system use and user satisfaction, which in turn improves organizational performance.

The Effect of Service Quality on Organizational Performance

The third hypothesis posits that service quality has a positive effect on organizational performance. The results of the data analysis confirmed that service quality has a significant and positive influence on organizational performance, indicating the acceptance of H3. The service quality variable (X3) recorded a mean score of 3.14, which suggests that the accounting information system services were rated as moderately good by respondents. The indicators used to measure service quality include: consistency of technical support (X3.1) with a mean of 3.03, speed of service response (X3.2) at 3.07, problem-solving capability (X3.3) at 3.05, professionalism and friendliness of service staff (X3.4) at 3.16, and availability of support when needed (X3.5) at 3.43—the highest among the indicators. These results suggest that while most service indicators fall in the moderate range, the ability to access help when needed significantly enhances user perceptions.

The organizational performance variable (Y) had an average score of 3.49, indicating that respondents generally perceived organizational performance as good. This includes work effectiveness, process efficiency, productivity, and the organization's capacity to carry out tasks optimally. The positive descriptive correlation between service quality and organizational performance suggests that accounting system services contribute to achieving organizational goals. These results are consistent with prior studies by Al-Okaily et al. (2020) and Wahyudi (2020).

Aligned with the DeLone and McLean (2003) model, service quality is a critical dimension that affects user satisfaction and system usage, which ultimately contributes to net benefits, including organizational performance. In the context of accounting information systems, responsive technical support, accessible assistance, and professional service attitudes enhance user comfort and trust in the system. When users feel adequately supported, they are more motivated to utilize the system effectively, which in turn improves work productivity and organizational effectiveness. Therefore, even though the overall service quality was not rated as excellent, it still plays a significant role in supporting organizational performance.

The Effect of Training Quality on Organizational

The fourth hypothesis states that training quality has a positive effect on organizational performance. The results of the analysis confirmed that training quality significantly and positively influences organizational performance, supporting the acceptance of H4. Descriptive statistics showed that the training quality variable (X4) had a mean score of 3.42, falling into the moderately good category. This indicates that the training provided to users of the accounting information system was generally well received. The indicators used to measure this variable include: training materials aligned with user needs (X4.1) with a mean of 3.79, availability of competent trainers (X4.2) at 3.30, understandable training methods (X4.3) at 3.32, and training effectiveness in improving user capabilities (X4.4) at 3.28. Among these, X4.1 received the highest score,

indicating that the relevance of training content was particularly well appreciated by participants.

Meanwhile, the organizational performance variable (Y) scored an average of 3.49, suggesting that respondents viewed their organizational performance positively—especially in terms of task efficiency, work effectiveness, and overall productivity. The descriptive correlation between high training quality and good organizational performance shows that effective training processes positively influence work outcomes.

Although training is not explicitly identified in DeLone and McLean's (2003) original six dimensions of information system success, it nonetheless plays a crucial indirect role in the implementation and utilization of accounting information systems. High-quality training helps users understand the system more comprehensively, minimizes usage errors, and improves work efficiency. These outcomes contribute to the realization of net benefits from the system, including enhanced organizational performance.

CONCLUSION

Based on the analysis and discussion of the research findings, the following conclusions can be drawn:

1) System quality has a positive and significant effect on organizational performance. This indicates that the better the quality of the system implemented, the greater the improvement in organizational performance.
2) Information quality has a positive and significant effect on organizational performance. This suggests that higher-quality information contributes to better organizational outcomes.
3) Service quality has a positive and significant effect on organizational performance. This means that improved service delivery leads to enhanced organizational performance.
4) Training quality has a positive and significant effect on organizational performance. This confirms that well-structured and effective training contributes to better organizational performance.

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