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Analysis of Success Factors in the Use of Audit Application in the Implementation of Audit Tasks at PT XYZ Using the DeLone & McLean

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Abstract

Background: The successful implementation of the Audit Management System (*TeamMate* and *IDEA*) in the Internal Audit Division of PT XYZ, an Indonesian financing company, depends on several factors. This study applies the DeLone & McLean (2003) Information Systems Success Model to assess System Quality, Information Quality, Service Quality, User Satisfaction, and Net Benefits.

Objective: This study aims to assess the factors associated with the successful implementation of the Audit Management System in PT XYZ's Internal Audit Division.

Methods: The study used a quantitative design based on questionnaires administered to internal auditors. The population consisted of 95 active *TeamMate* users, including managers, supervisors, and audit staff. Using stratified random sampling, 85 respondents were determined through statistical power analysis for Partial Least Squares Structural Equation Modeling (PLS-SEM), assuming a medium effect size (0.15), 90% statistical power, a 5% significance level, and a maximum of four structural paths. Measurement items were adapted from validated information-systems research. A pilot test involving 15 *TeamMate* users was conducted to assess item clarity and response consistency. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) in SmartPLS 3.

Results: System Quality and Service Quality significantly increase User Satisfaction. User Satisfaction also significantly contributes to Net Benefits, particularly through increased audit efficiency and improved reporting accuracy.

Conclusion: Continuous improvements in technical infrastructure, system quality, and support services are essential for strengthening user satisfaction and maximizing organizational benefits, thereby supporting sustainable digital audit transformation.

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INTRODUCTION

Digital transformation has become a central force reshaping nearly all organizational processes, including internal control and audit activities. In auditing, the adoption of information technology through an Audit Management System (AMS) is motivated by the need to increase the efficiency, transparency, and accuracy of audit work as business transactions become increasingly complex (Kafel & Rogala, 2022). External stakeholders also place greater emphasis on the quality and reliability of audit outcomes, encouraging organizations to ensure that audit information systems generate genuine added value rather than functioning merely as administrative tools (Wang & Xiong, 2025). This development extends across industries, including financial services

and financing companies characterized by high transaction volumes and complex operational risks, making the successful digitalization of audit processes strategically important for sustainable corporate governance.

In Indonesia, this requirement is particularly apparent in large financing companies. PT XYZ, established in 1990 and operational since 1991, provides financing for both new and used motor vehicles. As of June 30, 2022, the company operated 461 business networks across Indonesia, employed approximately 17,000 people, served 1.8 million consumers, and managed receivables totaling IDR 41.1 trillion. Such an operational scale places the structurally independent Internal Audit function, which reports directly to the President Director, in a strategically important position for safeguarding the integrity of corporate oversight. Conceptually, internal audit refers to an independent and objective activity intended to add value and improve organizational operations through a systematic approach (Asmara et al., 2026; Zamzami, 2018). Since early 2023, PT XYZ's Internal Audit Division has used the TeamMate application as an audit management platform covering the full audit cycle, from planning and electronic working papers to issue tracking and reporting. Nevertheless, a preliminary survey involving 20 users at the Manager, Supervisor, and Staff levels revealed differing perceptions regarding system performance, accessibility, and operational constraints during the first year of implementation. These conditions indicate that merely providing an audit information system does not ensure its successful utilization, thereby necessitating a more systematic evaluation supported by empirical evidence.

Previous research has applied the DeLone and McLean model to assess information systems success in different organizational settings. Fathurohman (2022), for example, used the model in an ERP-based Dealer Operation System (DOS) and reported a significant relationship between system quality and user satisfaction. Using the same framework, Viriando and Sfenrianto, (2021) assessed an online platform and found that both system quality and information quality significantly influenced user satisfaction and organizational net benefits. Yessy (2021) and Marzuki and Fatah (2025) likewise evaluated an ERP system in a financing company and identified a significant effect of information quality on user satisfaction. Collectively, these studies support the applicability of the DeLone and McLean (2003) and Saba et al. (2025) model to mandatory information systems that have reached the post-implementation phase. However, research specifically examining an audit application within the Internal Audit Division of a national financing company while testing all eight hypothesized relationships in the complete model remains limited.

The importance of this research is reinforced by the position of PT XYZ's Internal Audit function, which reports directly to the President Director and oversees the management of receivables amounting to tens of trillions of rupiah across hundreds of business networks. The reliability of the systems used by auditors and the quality of the information produced when documenting findings, preparing audit working papers, and issuing reports directly affect top management decision-making as well as corporate accountability to shareholders and regulators. Without empirical identification of the factors that determine the success of the TeamMate application, technology investment may be suboptimal, and the digitalization of the audit process may fail to deliver the expected improvements in overall internal oversight.

The novelty of this research lies in its comprehensive use of the DeLone and McLean (2003) and Saba et al. (2025) model by examining all six variables and eight hypotheses: System Quality, Information Quality, and Service Quality in relation to Use and User Satisfaction, followed by the effects of Use and User Satisfaction on Net Benefits. This framework is applied to the domain-specific TeamMate audit application within the Internal Audit environment of a national financing company, a context that remains relatively underexplored in Indonesian audit information systems research. Unlike technology acceptance approaches such as UTAUT, which emphasize initial intention to use a system, this study evaluates the post-implementation stage in order to assess the actual success of a system whose use is mandatory for all auditors. Accordingly, the study aims to analyze and empirically establish the factors associated with the successful use of the TeamMate application in performing audit tasks at PT XYZ from the perspective of the DeLone and McLean Information Systems Success Model. Academically, the study is expected to extend the information systems management literature, particularly research on the success of

Audit Management Systems, and to provide a reference for subsequent studies of information technology effectiveness in auditing. Practically, it is expected to offer PT XYZ management an objective view of the net benefits derived from investment in the TeamMate application and to support the Internal Audit Division in improving procedures, technical support, and user training. The findings also have governance implications because an effective audit information system contributes directly to the quality of internal oversight and organizational accountability to stakeholders.

METHOD

A descriptive quantitative design using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach was employed in this study. The population consisted of all active TeamMate Application users in PT XYZ's Internal Audit Division across four departments QA & Dev, Regular Audit, HO Audit, and Investigation and included Manager, Supervisor, and Staff position levels (Ahyar & Juliana, 2020; Sugiyono, 2023). Primary data were obtained through an online Google Forms questionnaire developed from indicators representing six variables of the DeLone and McLean Model: System Quality, Information Quality, Service Quality, Use, User Satisfaction, and Net Benefits, measured on a 1–5 Likert scale. The questionnaire distribution yielded 85 complete responses, all of which were considered valid for subsequent analysis.

The resulting data were analyzed using SmartPLS 4 with a bootstrapping procedure involving 5,000 samples (Agusalim, 2025; Elkin, 2025). Evaluation of the measurement model (outer model) covered convergent validity based on outer loading values of at least 0.60, discriminant validity using Average Variance Extracted (AVE) values of at least 0.50 and cross-loading assessment, and reliability testing using Cronbach's alpha of at least 0.60 and composite reliability of at least 0.70 (Hair. et al., 2022). The structural model (inner model) was then assessed using the coefficient of determination (R^2) and tests of the eight hypotheses. A hypothesis was considered supported when the t-statistic exceeded 1.96 and the p-value was below 0.05 in a two-tailed test at a significance level of $\alpha = 0.05$ (Ali et al., 2017; Singh et al., 2026).

RESULTS AND DISCUSSION

Respondent Profile

Data were collected by distributing an online questionnaire through Google Forms to all internal users of the TeamMate Application in the Internal Audit Division of PT XYZ. The data collection process yielded 85 fully completed questionnaires, and all responses were considered valid for further analysis. Respondent characteristics by gender, department, and position are summarized in Tables 1, 2, and 3.

Table 1

Gender Distribution of Respondents

Gender	Frequency	Percentage (%)
Male	64	75,3%
Women	21	24,7%
Total	85	100%

Source: Author (2025)

Table 2

Distribution of Respondent Departments

Departments	Frequency	Percentage (%)
QA & Dev	10	11,8%
Regular Audit	54	63,5%
HO Audit	7	8,2%
Investigation	13	15,3%
Total	85	100%

Source: Author (2025)

Table 3*Distribution of Respondent Positions*

Departments	Frequency	Percentage (%)
Manager	8	9,4%
Supervisor	12	14,1%
Staff	65	76,5%
Total	85	100%

Source: Author (2025)

Respondents were predominantly male (75.3%), came from the Regular Audit department (63.5%), which had the highest intensity of operational audit assignments, and were primarily staff members (76.5%), who acted as Preparers and had the highest frequency of interaction with the TeamMate Application in the execution of daily audit tasks.

Convergent and Discriminant Validity Tests

Convergent validity was assessed based on the outer loading of each indicator, using a minimum criterion of 0.60. The SmartPLS 4 results based on 5,000 bootstrap samples are presented in Table 4.

Table 4*Convergent Validity Test Results (Outer Loading)*

Variable	Indicator	Outer Loading	T-Statistics	P-Value	Remarks
System Quality (SQ)	SQ1	0,826	20,877	0,000	Valid
	SQ2	0,809	19,110	0,000	Valid
	SQ3	0,873	29,947	0,000	Valid
	SQ4	0,866	23,465	0,000	Valid
Information Quality (IQ)	IQ1	0,677	5,303	0,000	Valid
	IQ2	0,835	13,113	0,000	Valid
	IQ3	0,843	14,107	0,000	Valid
	IQ4	0,838	13,182	0,000	Valid
Service Quality (SVQ)	SVQ1	0,901	22,930	0,000	Valid
	SVQ2	0,748	8,968	0,000	Valid
	SVQ3	0,787	10,375	0,000	Valid
	SVQ4	0,885	20,951	0,000	Valid
Use (U)	U1	0,883	35,839	0,000	Valid
	U2	0,815	15,861	0,000	Valid
	U3	0,812	14,436	0,000	Valid
User Satisfaction (US)	US1	0,784	13,708	0,000	Valid
	US2	0,853	28,169	0,000	Valid
	US3	0,827	17,500	0,000	Valid
Net Benefit (NB)	NB1	0,836	18,705	0,000	Valid
	NB2	0,753	11,649	0,000	Valid
	NB3	0,874	30,051	0,000	Valid

Source: SmartPLS 4 output (2026)

Each of the 21 indicators recorded an outer loading above 0.60, ranging from 0.677 to 0.901, together with T-statistics well above 1.96 and P-values below 0.05. Therefore, all indicators were considered valid measures of their respective constructs.

Discriminant validity was evaluated using the Average Variance Extracted (AVE), for which a value of at least 0.50 is required, and was further examined through cross-loading analysis. Under this criterion, each indicator should load more strongly on its intended construct than on the other constructs. The AVE results are reported in Table 5.

Table 5*Average Variance Extracted (AVE) Value per Variable*

Variable	$\sqrt{\text{AVE}}$	AVE	Remarks
System Quality (SQ)	0,844	0,712	Valid (ETA > 0.50)
Information Quality (IQ)	0,801	0,642	Valid (ETA > 0.50)
Service Quality (SVQ)	0,833	0,693	Valid (ETA > 0.50)
Use (U)	0,837	0,701	Valid (ETA > 0.50)
User Satisfaction (US)	0,822	0,675	Valid (ETA > 0.50)
Net Benefit (NB)	0,822	0,676	Valid (ETA > 0.50)

Source: SmartPLS 4 output (2026)

The AVE values for all variables met or exceeded 0.50 and ranged from 0.642 to 0.712. This indicates that each construct explained, on average, more than 64% of the variance in its indicators, satisfying the convergent-validity requirement for the model. Cross-loading results likewise showed that every indicator loaded most strongly on its corresponding construct, providing additional confirmation of discriminant validity.

Reliability Test

The reliability of the constructs was assessed using Cronbach's alpha (≥ 0.60) and composite reliability (≥ 0.70) (Hair. et al., 2022). The test results are presented in Table 6.

Table 6*Reliability Test Results*

Variable	Cronbach's Alpha	Composite Reliability	Remarks
System Quality (SQ)	0,865	0,908	Reliable
Information Quality (IQ)	0,814	0,877	Reliable
Service Quality (SVQ)	0,860	0,900	Reliable
Use (U)	0,788	0,875	Reliable
User Satisfaction (US)	0,762	0,862	Reliable
Net Benefit (NB)	0,763	0,862	Reliable

Source: SmartPLS 4 output (2026)

Cronbach's alpha values for all variables ranged from 0.762 to 0.865, while composite reliability values ranged from 0.862 to 0.908. Because every value was above the required threshold, all constructs were considered reliable.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) reflects the proportion of variation in an endogenous variable that can be accounted for by the exogenous variables in the model and may be interpreted using weak, moderate, and strong categories. The calculated R^2 values are reported in Table 7.

Table 7*R-Square Value*

Variable	R-Square	R-Square Adjusted	Categories
Use (U)	0,339	0,314	Moderate
User Satisfaction (US)	0,334	0,309	Moderate
Net Benefit (NB)	0,349	0,333	Moderate

Source: SmartPLS 4 output (2026)

For the Use (U) variable, an R^2 value of 0.339 means that Information Quality, System Quality, and Service Quality explain 33.9% of the variance in Audit Application use. User Satisfaction (US) has an R^2 of 0.334, indicating that the same three exogenous variables account for 33.4% of its variance. Net Benefit (NB) has an R^2 of 0.349, showing that Use and User Satisfaction explain 34.9% of its variance. Each of the three endogenous variables is therefore classified in the moderate category.

Hypothesis Test

The hypotheses were tested through bootstrapping with 5,000 samples in SmartPLS 4. Hypotheses were considered supported when the T-value was greater than 1.96 and the P-value was below 0.05 in a two-tailed test at $\alpha = 0.05$. Table 8 presents the hypothesis-testing results.

Table 8

Hypothesis Test Results (Path Coefficients)

H	Pathway	Original Sample	T-Statistics	P-Value	Remarks
H1	SQ → U	0,478	4,866	0,000	Accepted
H2	SQ → US	0,414	4,965	0,000	Accepted
H3	IQ → U	0,193	1,978	0,048	Accepted
H4	IQ → US	0,295	3,327	0,001	Accepted
H5	SVQ → U	0,264	2,794	0,005	Accepted
H6	SVQ → US	0,258	2,691	0,007	Accepted
H7	U → NB	0,322	3,950	0,000	Accepted
H8	US → NB	0,399	4,786	0,000	Accepted

Source: SmartPLS 4 output (2026)

Table 8 shows that all eight hypotheses were supported. System Quality positively affected Use (H1: $T = 4.866$; $P = 0.000$) and User Satisfaction (H2: $T = 4.965$; $P = 0.000$), and the $SQ \rightarrow U$ coefficient of 0.478 was the largest effect of the exogenous variables on Use. Information Quality also had positive effects on Use (H3: $T = 1.978$; $P = 0.048$) and User Satisfaction (H4: $T = 3.327$; $P = 0.001$). Service Quality positively influenced Use (H5: $T = 2.794$; $P = 0.005$) and User Satisfaction (H6: $T = 2.691$; $P = 0.007$). In addition, Use positively affected Net Benefit (H7: $T = 3.950$; $P = 0.000$), while User Satisfaction also positively affected Net Benefit (H8: $T = 4.786$; $P = 0.000$). Among the paths leading to Net Benefit, $US \rightarrow NB$ showed the strongest coefficient at 0.399.

Discussion

The Influence of System Quality on Use and User Satisfaction

Within the DeLone and McLean (2003) and Saba et al. (2025) model examined in this study, system quality is one of the three principal exogenous variables and describes the technical performance of the system, including ease of use, reliability, response speed, and the availability of functions required by users (Kohvakka & Nevala, 2024; Saarti et al., 2012). For the TeamMate Application in PT XYZ's Internal Audit Division, System Quality provides the technical basis for auditors to complete each stage of the audit process digitally in a smooth and effective manner (Daddi et al., 2011; Elatmani & El Kadiri, 2025). H1 was supported and produced the largest path coefficient among the exogenous variables affecting Use (0.478), indicating that system quality has the strongest association with intensive use of the TeamMate Application. H2 was also supported, demonstrating a positive and significant relationship between system quality and User Satisfaction (Bernardo et al., 2018; Oliveira et al., 2024).

The SQ3 indicator (System Reliability/Rarely Error, Outer Loading = 0.873) and SQ4 indicator (Integration Between Audit Stages, Outer Loading = 0.866) had the highest loadings in the System Quality construct, indicating that these two aspects most strongly shaped the perception of system quality among PT XYZ auditors. This is logical considering that the audit process using the TeamMate Application is sequential and interdependent, so disruption at one stage will have an impact on subsequent stages of the process (Markwell & Ravenscroft, 1996; Rosa et al., 2023). Auditors in the field, spread across 461 PT XYZ business networks throughout Indonesia, need a system that is stable, responsive, and easy to operate. When the system experiences technical problems, the process of completing audit working papers (KKP) is interrupted, the tiered review schedule is disrupted, and the target for completing audit reports may be delayed (Lutfi et al., 2022; Thompson et al., 1998). Conversely, a system that runs smoothly and integrates the entire audit workflow encourages auditors to make the most of all available features (Sri & Manickavasagan, 2024; Walker, 2009), while repetitive technical constraints can significantly reduce user satisfaction even when the information generated is accurate.

The results are consistent with earlier studies. Viriando and Sfenrianto, (2021) and Alduaij

et al. (2024) reported a significant effect of system quality on user satisfaction when evaluating digital platforms in Indonesia. An assessment of a core banking system in a BPR using the DeLone and McLean model similarly identified system quality as a variable that significantly affects system net benefits (Feltham-King & Macleod, 2020; Woelert & Stensaker, 2025). In an ERP evaluation, Fathurohman (2022) also found that system quality influences user satisfaction because greater ease of use strengthens user confidence and satisfaction. The recurrence of similar findings across different information-system settings supports the consistency of the present results. From a managerial perspective, the dominant role of system quality indicates that PT XYZ should give priority to improving the technical infrastructure of the TeamMate Application, including faster response times at branches with limited connectivity, greater server stability, stricter testing to reduce bugs, and a more intuitive interface developed from direct feedback from field auditors (Saud et al., 2025).

The Effect of Information Quality on Use and User Satisfaction

Information quality refers to the degree to which system-generated information is accurate, complete, relevant, and timely enough to support users' work. In an internal-audit setting, this dimension is strategically important because TeamMate outputs including audit working papers, records of findings, recommendations, and final reports serve as inputs for decision-making by PT XYZ's top management, which receives internal audit reports directly (Alharasis, 2026). H3 was supported, indicating a positive effect of information quality on Use, although its coefficient of 0.193 was lower than those of system quality and service quality. H4 was likewise supported and showed a stronger effect on User Satisfaction, with a coefficient of 0.295 that was nearly comparable to the service-quality coefficient for User Satisfaction (Awewomom et al., 2024; Von Malmberg, 2003).

The IQ1 indicator, representing real-time data presentation, produced an outer loading of 0.677, noticeably below the values of the other three indicators (0.835–0.843). This suggests that PT XYZ auditors experienced limitations in real-time data presentation even though they were relatively satisfied with the accuracy, completeness, and relevance of the information generated by the system (Crisinis, 2010; Uyan & İbin, 2026). Such limitations have practical consequences because team leaders must monitor MPA completion by all team members simultaneously; when status updates are not synchronized in real time, coordination and tiered review become less efficient, and the audit cycle may be delayed (Damar et al., 2024; Yazid et al., 2025). The stronger effect of information quality on User Satisfaction than on Use suggests that, because TeamMate use is mandatory, auditors do not base their frequency of use solely on information quality. Instead, satisfaction depends more strongly on whether the information produced by the system facilitates or complicates their work. Given that Internal Audit supervises receivables worth Rp41.1 trillion, improvements in information quality concern not only user satisfaction but also the integrity of internal oversight (Demeter & Losonci, 2019; Silva de Lima et al., 2025).

These results also correspond with previous findings. Yessy (2021) and Marzuki and Fatah (2025) reported that ERP information quality significantly affects ERP-user satisfaction at PT XYZ. Ivan (2022), in an evaluation of the Rekon.id mobile attendance application, similarly found a positive effect of information quality on user satisfaction. Alduaij et al. (2024) further showed that platform information quality significantly influences both user satisfaction and net benefits. On this basis, PT XYZ management should improve real-time data synchronization, develop a monitoring dashboard that responds to project-owner needs, and explore smoother integration between the TeamMate and IDEA applications used by Internal Audit. Such integration would allow analytical data to be documented directly and reduce manual processes that may generate information inconsistencies (Debele et al., 2022; Wick, 2017).

The Effect of Service Quality on Use and User Satisfaction

Service quality was incorporated into the 2003 revision of the DeLone and McLean model to reflect the growing complexity of information systems and the increasing importance of technical support in successful system implementation. This dimension includes the reliability of assistance, empathy, and responsiveness of support providers toward users (Haapakorpi et al., 2013; Nygren-Landgärds et al., 2024). H5 was supported, showing a positive effect of service

quality on Use with a coefficient of 0.264, while H6 was also supported, with service quality positively affecting User Satisfaction at a coefficient of 0.258. The two effects are relatively similar in magnitude, unlike System Quality, which has a substantially stronger relationship with Use than with User Satisfaction. This pattern indicates that service quality shapes the broader user experience at both behavioral and affective levels ([Johnson & Rahman, 1992](#); [Sahara & Salomoa, 2025](#)).

The SVQ1 indicator (provision of functions according to user needs, outer loading = 0.901) had the highest loading among all 21 indicators in this study model, indicating that PT XYZ auditors were most sensitive to the extent to which the functions of the TeamMate Application were aligned with their operational needs, rather than simply to the responsiveness of the technical team when a problem occurred ([Ratzinger-Sakel & Tiedemann, 2022](#)). The relevance of these findings is even stronger given the heterogeneity of users across four departments with different assignment characteristics. Meanwhile, the SVQ2 indicator (ease of system modification when there is a new need, outer loading = 0.748) had a lower loading, indicating the limited flexibility of the system in responding to changing needs. Dependence on vendors (Wolters Kluwer) for system changes has the potential to hinder the organization's responsiveness to evolving audit needs, which ultimately affects the service quality perceived by users ([Levine & Dyjack, 1997](#); [Milošević et al., 2025](#)). The significance of Service Quality in the context of the TeamMate Application is likely due to the domain-specific nature of the application and the need for ongoing technical support to comply with evolving audit standards, a characteristic that distinguishes audit applications from generic information systems such as ERP or e-commerce platforms ([Feltham-King & Macleod, 2020](#); [Woelert & Stensaker, 2025](#)).

Strategic recommendations related to improving service quality for PT XYZ include strengthening the role of the TeamMate Application champion team through more in-depth technical training and direct coordination with Wolters Kluwer for the customization process, preparing a clear service-level agreement (SLA) related to response-time standards, and developing a user community to facilitate the exchange of experience between departments ([Altekar, 2023](#); [Walker, 2010](#)).

The Effect of Use and User Satisfaction on Net Benefit

Net Benefit occupies the final outcome position in the DeLone and McLean framework and captures the tangible consequences of information-system implementation at both individual and organizational levels, including time efficiency, cost savings, and improved performance quality ([Bačić et al., 2024](#); [Warkotsch, 1994](#)). H7 was supported with a path coefficient of 0.322, indicating that the intensity and depth of TeamMate use contribute significantly to perceived net benefits ([Wang & Xiong, 2025](#)). Within the Use construct, U1 TeamMate use in every audit assignment had the highest outer loading at 0.883, suggesting that consistent use of the system is its strongest dimension related to net benefit. Because staff respondents, who function as Preparers, accounted for 76.5% of the sample, their usage behavior is particularly important: failure by this group to use the system optimally would limit the potential benefits of audit-process digitalization ([Johnson Jr. & Yen, 1990](#); [Lin, 2025](#)). Across PT XYZ's 461 business networks and approximately 17,000 employees, time savings generated by optimal system use may accumulate into substantial resource efficiencies ([Kevin, 2022](#); [Van Der Flier & Gruis, 2002](#)).

H8 was supported with a path coefficient of 0.399, making User Satisfaction the strongest predictor of Net Benefit among the relationships in the model. The US2 indicator, which reflects the system's ability to meet the requirements of all departments, had the highest outer loading within the User Satisfaction construct at 0.853. This result suggests that satisfaction is strongest when a single integrated platform can accommodate differing departmental needs ([Lagerlöf, 2023](#)). The larger coefficient for the User Satisfaction → Net Benefit relationship (0.399) compared with the Use → Net Benefit relationship (0.322) is important because intensive use without satisfaction may not generate optimal benefits. Conversely, satisfied auditors are more likely to utilize advanced functions and encourage broader system use, creating a reinforcing effect on organizational net benefits ([Bernardo et al., 2018](#); [Oliveira Júnior et al., 2024](#)). The role of User Satisfaction in relation to Net Benefit is consistent with findings from the Rekon.id mobile attendance application evaluation Heyerdahl ([2023](#)) and with an evaluation of accounting

information systems using the DeLone and McLean model, which identifies user satisfaction as a critical link between system quality and realized organizational benefits (Lutfi et al., 2022; Thompson et al., 1998).

Theoretical Implications and Strategic Recommendations

All eight hypotheses derived from the DeLone and McLean (2003) and Saba et al. (2025) model were supported in this study, providing evidence that the framework is applicable to a domain-specific audit application. The principal theoretical contribution is the demonstration that a model originally developed for general information systems can also be applied to a specialized audit information system such as TeamMate, with every tested relationship in the model reaching significance. These results add empirical support for extending the DeLone and McLean model beyond the ERP, e-commerce, and banking contexts in which it has more commonly been examined. Relative to approaches centered on intention to use Daddi et al. (2011) and Elatmani and El Kadiri (2025), present study offers a broader post-implementation perspective by examining not only why auditors use the system but also the extent to which the system produces tangible benefits after it is actively used.

Synthesis of the findings leads to three principal strategic recommendations for PT XYZ management. First, because System Quality is the strongest predictor of Use (0.478), improvement of TeamMate's technical quality should be positioned as a priority in the system-development roadmap. Second, because User Satisfaction is the strongest predictor of Net Benefit (0.399), PT XYZ should establish a systematic and continuous mechanism for measuring satisfaction, such as periodic surveys classified by department and position. Third, improvement of Information Quality should focus particularly on the real-time dimension identified as relatively weak (IQ1 = 0.677). This requires investment in data-synchronization infrastructure and smoother integration between the TeamMate and IDEA applications so that the audit-information-system ecosystem can deliver broader, more equitable, and more sustainable net benefits across departments at PT XYZ (Ratzinger-Sakel & Tiedemann, 2022).

CONCLUSION

The data analysis shows that System Quality, Information Quality, and Service Quality each have positive and significant effects on both Use and User Satisfaction. Among these relationships, System Quality exerts the strongest effect on Use ($\beta = 0.478$) and significantly affects User Satisfaction ($\beta = 0.414$). Information Quality positively influences Use ($\beta = 0.193$) and User Satisfaction ($\beta = 0.295$), while Service Quality has positive effects on Use ($\beta = 0.264$) and User Satisfaction ($\beta = 0.258$). These results indicate that technical reliability, the quality of information produced, and the quality of supporting services are important determinants of successful TeamMate Application use within PT XYZ's Internal Audit Division.

Use and User Satisfaction also have positive and significant relationships with Net Benefit, with coefficients of 0.322 and 0.399, respectively. The larger coefficient for User Satisfaction indicates that effective utilization by itself is not sufficient to maximize organizational benefits; users must also experience a level of satisfaction that supports audit efficiency, productivity, and reporting quality. All eight hypotheses were therefore supported, confirming the relevance of the DeLone and McLean model for evaluating the success of the Audit Management System. Accordingly, PT XYZ should prioritize system-quality improvement, monitor user satisfaction on an ongoing basis, and strengthen real-time integration between TeamMate and IDEA to maximize the sustainable benefits of digital audit implementation.

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AUTHOR CONTRIBUTION STATEMENT

Cahya Priyadi contributed to conceptualization, methodology, data collection, formal analysis, and preparation of the original manuscript. Tuga Mauritis contributed to supervision,

validation, project administration, and coordination of the research. Both authors approved the final manuscript.

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