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IMPACT OF INFORMATION SYSTEMS SUCCESS DIMENSIONS ON SYSTEMS EFFECTIVENESS: A CASE OF SUNPLUS ACCOUNTING PACKAGE WITHIN THE ZIMBABWE UNION CONFERENCE OF THE SEVENTH-DAY ADVENTIST CHURCH

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ABSTRACT

Information systems' stock has risen with technological advancement. They do not come cheaply and huge amounts of resources are committed toward successful implementation of a system reckoned to bring value to an organisation. It is worthy taking time out to establish the verity of the returns on this investment. This gives an insight into the areas that may need to be re-considered with regards to the implemented system, while also providing a guide for future implementations. The D&M information systems success model's dimensions adopted in this study provide a standard with which a systems' effectiveness can be assessed. The results of this study indicate that the SunPlus Accounting package is delivering satisfactorily across the 5 dimensions of information quality, system usefulness, system usage, overall satisfaction and service quality. However, the implementation process needs to be revised if users are to benefit from it. The users overall satisfaction is affected to a greater extent by information quality usage, usefulness and service quality perception than by the implementation process or usefulness. As such, for the organisation to realise more from the users, it should pay more attention to these key dimensions.

KEYWORDS

information systems, systems success dimensions, systems effectiveness, D&M information systems success model.

INTRODUCTION

An Accounting Information Systems (AIS) is supposed to provide the primary data for decision-making by administrators. It maintains and produces the data used by an organization to plan, evaluate, and diagnose the dynamics of operations and financial circumstances (Anthony *et al.*, 2004). Being a specialized information system, it can be very expensive to purchase and maintain.

STATEMENT OF THE PROBLEM

The General Conference of the Seventh Day Adventist Church (SDA) has invested huge sums in the purchase of the licenses for Sun Plus Accounting Systems, customization and its subsequent implementation to fit the requirements of its entities as well as the requisite hardware in order to achieve the organization's financial management objectives. Presently, there has not been a post-implementations review audit, in-house or otherwise, that has been conducted to determine whether SunPlus is really meeting its intended objectives within the Zambezi Union Conference (ZUC) constituency. There is an undetermined return to this investment in a seemingly not-so-primary mission, to warrant its continuance. Therefore, this study seeks to evaluate the effectiveness of the SunPlus Accounting System within the Zimbabwe Union Conference.

OBJECTIVES OF THE STUDY

1. To audit the implementation of the Sun Plus Accounting System in terms of sequence deliverance, content coverage and environment.
2. To audit the extent to which the implementation of SunPlus Accounting System has been effective in terms of the dimension of information quality; system usefulness; system usage characteristics; overall satisfaction, and service quality.
3. To ascertain the extent to which each of the D&M Information Systems success dimensions explain the overall user system satisfaction.

METHODOLOGY

The study made use of stratified sampling technique. Respondents were selected based on the offices and roles they hold and play for the purpose of assessing the system's effectiveness. All Chief Executive Officers of the ZUC institutions, Executive Secretaries, Chief Financial Officers, Financial Officers were co-opted into the population, while one Audit Financial Officer was picked from each of the entities that have this designation or equivalent. All accountants, accounting clerks and information technology support personnel were selected from each of the entities that have these positions filled. Non-probability purposive sampling technique was adopted, in which the selection of the sample was based on the judgment about some appropriate characteristics required of the sample members. A total of 707 employees from the above mentioned categories were taken as sample size and questionnaires were administered to the sample.

SCOPE OF THE STUDY

The scope of the study is limited to the case study of the Zimbabwe Union Conference (ZUC) of the Seventh Day Adventist Church. The ZUC is constituted by three Regional Conferences, that is, the East Zimbabwe Conference (EZC), the Central Zimbabwe Conference (CZC) and the West Zimbabwe Conference (WZC).

BACK DROP

An offshoot of the Millerite movement in the United States during the middle part of the 19th century and formally established in 1863, the Seventh-day Adventist (SDA) church has extensively grown to an estimated worldwide membership of 17.2 million as of June 2011 (General Conference-Secretariat, 2012). It has a missionary presence in over 200 countries and territories and is ethnically and culturally diverse (General Conference-Office of Archives Statistics, 2009). The church operates about 10,000 schools, 168 hospitals and publishing houses worldwide, as well as a humanitarian arm known as ADRA (Adventist Development and Relief Agency). Zimbabwe Union Conference (ZUC) is a 3rd administrative level organization within the SDA church falling within the Southern Africa Indian Ocean Division (SID) of the General Conference (GC). It administers the national territory of Zimbabwe, which consists of three local conferences, a university, two dental practices, orthodontic centre, a book centre, a humanitarian agency and an orphanage. The local conferences, in and of themselves, are responsible for 75 primary and 38 secondary schools, 11 clinics, and 3,890 congregations (ZUC, 2012).

Administrative reports are regularly received from lower organizations to keep higher organizations abreast of the actual performances within their territory. One such report is the financial report that ought to provide an accurate picture of the accounting and treasury functions of entities that then serves as a reference resource for decision-making. ZUC operates many different entities, bringing to fore the challenge to balance the uniform application of standards and procedures that apply to every entity to allow for meaningful comparison among similar entities and among different time periods. To this end, the church has drafted and adopted an Accounting Manual, internally referred to as the Seventh-day Adventist Accounting Manual (SDAAM, 2011). Comparability is key to performance assessment of sub organizations across time periods and industry line. Realizing this fact, the General Conference (GC), after the false starts of previous experiments with off the shelf accounting packages and attempts at internally customizing source codes, teamed up with Information Systems for the development of an accounting package especially tailor-made for the church and its entities code-named SunPlus. 403.03. Selection of Software to encourage uniformity and comparability, the denomination has modified a software application (known as SunPlus) to implement this account structure, and has made that software available to all denominational entities. Although organizations can choose to obtain other accounting software, the GC recommends the use of SunPlus (SDAAM, 2011).

Financial Reports are one by-product of an accounting system. A good accounting system, by the church standards: will enable the Chief Financial Officers to produce these reports efficiently, without additional editing and reorganizing of the underlying data, and in a format that will be understandable to the average well-informed reader. In addition, the reports should comply with generally accepted accounting principles (GAAP) and conform to the standards of uniformity required for statistical comparison with the reports of other denominational organizations (SDAAM, 2011). SunSystems 3.6 is one package that the church widely deployed as a standard to its entities. It was DOS-based, with the typical black prompt. It required extensive adaptations and had no maintenance contract from the source code seller. It could not handle large volumes of data and had some compatibility issues. To a non-computer versant user, integration with other office programs was not so seamless, requiring some tinkering and tricks. The 'not-so-user-friendly' interface did not help its acceptability too. Thus, in the 4th quarter of 2002, the World Church began the rollout of SunPlus to its entities. It was hoped that this would see an improvement in the quality of financial reports, reduce the workload of treasury staff, enhance comparability and reduce the time needed for report generation. As of November 2012, ZUC officially has 20 entities that use SunPlus as their Accounting package (ZUC – Mid-Year Report, 2012).

ANALYSIS OF THE STUDY

TABLE 1: CORRELATIONS

		Implementation Process	Information Quality	System Usefulness	System Usage	Overall Satisfaction	Service Quality	User Capability
Implementation Process	Pearson Correlation	1	-.009	.107	-.029	-.084	.136	.116
	Sig. (2-tailed)		.904	.166	.712	.280	.078	.135
	N	168	168	168	168	168	168	168
Information Quality	Pearson Correlation	-.009	1	.780**	.700**	.770**	.569**	.408**
	Sig. (2-tailed)	.904		.000	.000	.000	.000	.000
	N	168	168	168	168	168	168	168
System Usefulness	Pearson Correlation	.107	.780**	1	.626**	.666**	.526**	.450**
	Sig. (2-tailed)	.166	.000		.000	.000	.000	.000
	N	168	168	168	168	168	168	168
System Usage	Pearson Correlation	-.029	.700**	.626**	1	.766**	.666**	.501**
	Sig. (2-tailed)	.712	.000	.000		.000	.000	.000
	N	168	168	168	168	168	168	168
Overall Satisfaction	Pearson Correlation	-.084	.770**	.666**	.766**	1	.664**	.289**
	Sig. (2-tailed)	.280	.000	.000	.000		.000	.000
	N	168	168	168	168	168	168	168
Service Quality	Pearson Correlation	.136	.569**	.526**	.666**	.664**	1	.453**
	Sig. (2-tailed)	.078	.000	.000	.000	.000		.000
	N	168	168	168	168	168	168	168
User Capability	Pearson Correlation	.116	.408**	.450**	.501**	.289**	.453**	1
	Sig. (2-tailed)	.135	.000	.000	.000	.000	.000	
	N	168	168	168	168	168	168	168

** . Correlation is significant at the 0.01 level (2-tailed).

Overall, the matrix in table 1 above reflects the consistency of the relationships among Information Quality, System Usefulness, System Usage, Overall Satisfaction, Service Quality and User Capability, that is, the D&M Information Systems success dimensions adopted for the purposes of this study. There was, however, no consistent relationship between the other Information Systems dimensions with Implementation Process with correlation coefficient values close to 0 and p-values greater than 0.05. A system's ability to produce clear, accurate, sufficient and timeous information enables a user to do more as they will spend less time hunting for meaning and sense from the output. A correlation coefficient of 0.780 reflects that those with a higher rating for Information Quality tend to rate the system's usefulness highly too. A user is more concerned with getting a system to accept his input, process it and give an output. All the complexities involved in the processing are not important. The more complicated a system is the more likely it is difficult to learn, and the harder it is to get it do what one wants done. The quality of information may be affected by the errors committed or omitted during data entry due to a system not being easy to use or learn. The correlation coefficient of 0.700 affirms the relationship between Systems Usage and Information Quality that is reflected from the users' perception of SunPlus. A system's ease of use may enhance a users' efficiency in that less effort will be required to get a desired result. It may also be possible for more work to be done by a user if a system is easy to learn. This in turn may reduce expenses in the form of overtime or per diem allowances paid as the need for extra time is voided. This may explain the significant correlation coefficient of 0.626, indicative of the relationship between the two dimensions of System Usefulness and System Usage.

The relationship between Information Quality and Overall Satisfaction is significantly strong, with a coefficient correlation of 0.770. An entity's information processing requirements would include the clarity, accuracy, format and timeous elements, which elements are elements of Information Quality. Degree of satisfaction will therefore be consistently related to the changes in the levels of these qualities. A user will be satisfied if the system is available, with minimal to

no access disruptions. In the case of a systems failure, a user would expect the support team to be able to solve the problem as soon as possible so that tasks may be completed on time. Entities using SunPlus are audited by General Conference Auditing Services once a year. The team normally visits and expects to finish their assignment in set time. A user would expect the support team to understand their circumstance and come to their aid quickly, without system failures derailing their schedules. A correlation coefficient of 0.766 does reflect the consistent relationship between the two dimensions. In the same vein, system support availability, competence and reliability ensures that the system is available for use and is able to do what it should. This relates it to the System Usage dimension (0.626) and System Usefulness (0.666). Moderate relationship is evident between the dimensions of System Usefulness and Service Quality, as well as between Information Quality and Service Quality. The ratings for the two are 0.526 and 0.569 respectively.

TABLE 2: THE MODEL SUMMARY

Model	R	R Square	Cum. Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
Information Quality	.770	.593	.591	.48065	.593	242.350	1	166	.000
System Usage	.833	.694	.690	.41827	.101	54.212	1	165	.000
Service Quality	.846	.715	.710	.40471	.021	12.241	1	164	.001
User Capability	.862	.744	.737	.38526	.028	17.972	1	163	.000
Implementation Process	.866	.750	.742	.38156	.006	4.179	1	162	.043
System Usefulness	.870	.756	.747	.37796	.006	4.097	1	161	.045

As shown in Table 2 above the model summary indicates that all the dimensions' contributions are significant, (p-value <0.05). The model reflects that the Information Quality dimension singularly explains 59.1% of the variability in Overall Satisfaction. It is the key dimension that predicts the Overall Satisfaction level as it applies to Sun Plus. The addition of the System Usage dimension to the model resulted in an additional 10.1% of the variation in Overall Satisfaction with SunPlus being explained. Addition of the Service Quality dimension increased the account for variance by 2.1% while the addition of User Capability dimension increased the explanation of variation in Overall Satisfaction by 2.8% variation to 74.2%. The other 2 dimensions of implementation and usefulness increased the variance explanation by a 0.6% each, bringing the Model total explanation level to 74.7%.

DEPENDENT VARIABLE: ENHANCED OVERALL SATISFACTION

TABLE 3: REGRESSION ANALYSIS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.058	.240		0.239	.811
Information Quality	.448	.091	.344	4.917	.000
System Usage	.388	.067	.369	5.766	.000
Service Quality	.221	.047	.257	4.679	.000
User Capability	-.191	.044	-.201	-4.312	.000
Implementation Process	-.057	.024	-.096	-2.363	.019
System Usefulness	.137	.068	.132	2.024	.045

a. Dependent Variable: Overall Satisfaction

From table 3 above, holding all other dimensions constant, for the Model that has all the dimensions included, a positive change by a one unit rating of Information Quality will increase the overall satisfaction by a rating of 0.448 units. This implies that users rate the dimension of Information Quality very highly. Bearing in mind that SunPlus is an Accounting Information System, this is to be expected as the elements of timeliness, accuracy, format and relevance are highly expected of such systems. It also confirms earlier studies that suggest the existence of an association between the Information Quality and Overall Satisfaction Dimensions (Scheepers *et al.*, 2006). The second placed dimension is the System Usage characteristics whose positive unitary change would increase the overall satisfaction rating by 0.388 if all other dimensions are held constant. SunPlus is used for all the Financial and Treasury functions of the church's entities. As such, its functionality has been built around the "needs" of the entities. The users' expectations were thought out and built in, such that the user actually has no need for another system beside SunPlus. Variables like interface, ease of use and extensibility ensure the user can do more and achieve more. This is in tandem with other earlier works on the relationship (Coombs *et al.*, 2001; Pietter, 2008). This ranked lower than System Quality probably because an Accounting Information System is primarily information focused, and other factors come second. A unitary positive change in Service Quality would produce a 0.221 shift in the Overall Satisfaction, holding all other dimensions constant. Whilst, studies by Chiu (2007), and Marble (2003) found this relationship insignificant for Accounting Information Systems in Korean firms, Pietter (2008) supports these findings. Another qualitative study found that higher quality training and friendly Information Systems support staff led to more positive attitudes about the system (Coombs *et al.*, 2001). Systems support is closely associated with individual performance, and Service Quality ensures that an individual who strikes at productivity and effectiveness is enabled and enhanced by system availability and dependable support. The User Capability seems to have a negating influence on the variation in Overall Satisfaction, also referred to as suppressor variable. A unit increase in User Capability, with other dimensions held constant, decreases overall satisfaction by 0.191. The more a person knows, the more he expects of and from a system. So with increasing capability come more expectations and demands from the system. In the end, there will be some functionality not built in, but which has now turned into a need. This may explain this inverse effect that exists between these two dimensions. The Implementation Process Dimension, just like the User Capability Dimension also has an inverse effect on the overall system. An increase by 1 rating unit will decrease the Overall Satisfaction by 0.057 with all other dimensions held constant. While there have been very few studies on this relationship, it appears that this finding goes against the grain (Joos D *et al.*, 2006, van der Meijden, 2003). A probable explanation could be that SunPlus orientation programs are usually conducted over a short duration, and users are taken away from their usual surroundings. Trainings are usually done at the Union Offices, rather than at the entities, and in large batches too. Users, who missed the last implementation and training, will have to get their training in-house from "secondary" sources. This could also explain the large deviations that may stem from responses from those who received training from the implementation team and those who received it from secondary in-house users. Their satisfaction with the system therefore stems from other factors like limited expectation or acceptance of the product offer from the system. System Usefulness, with all other dimensions held constant will increase the overall satisfaction by 0.137 for each unitary increase in its rating. Something is useful if it provides future benefits or when it is capable of being used advantageously. The study shows that SunPlus users are not greatly swayed by the perceived usefulness of the system. It suggests that the other dimensions are being highly considered over the elements of increase in productivity, efficiency and resource utility.

FINDINGS AND SUGGESTIONS

The results of this study indicate that the SunPlus Accounting package is delivering satisfactorily across the 5 dimensions of Information Quality, System Usefulness, System Usage, Overall Satisfaction and Service Quality. However, the implementation process needs to be revised if users are to benefit from it. The users overall satisfaction is affected to a greater extent by information quality usage, usefulness and service quality perception than by the implementation process or usefulness.

Suggestion 1: Dependent variable and independent variables are significantly related to each other.

Suggestion 2: The D&M information systems success model's dimensions adopted in this study provide a standard with which a systems' effectiveness can be assessed.

Suggestion 3: For Overall System Satisfaction – the system implementation process is very important. If users are to fully benefit from the system, the implementation process for Sun Plus Accounting System will need to be revised, especially the orientation scope and duration. This will prepare the user for the effective application of the system and improve overall satisfaction with the system.

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