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EFFECTIVENESS OF SAP ERP ON SIA QUALITY BASED ON DELONE AND MCLEAN MODELS IN FMCG COMPANIES

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ABSTRACT

This research investigates the impact of implementing Enterprise Resource Planning (ERP) SAP on performance of Accounting Information Systems (AIS) within a Fast-Moving Consumer Goods (FMCG) organization, framed through the Delone and Mclean Information Systems Success Model. Employing a qualitative descriptive design, the study focuses on a single case. Data were gathered via semi-structured interviews with two primary informants representing the Finance and Accounting division as well as the Supply Chain Management (SCM) department. Analysis was performed using thematic methods, guided by the six dimensions of the Delone and Mclean model: system quality, information quality, service quality, usage, user satisfaction, and net benefits. Results reveal that the adoption of ERP SAP substantially enhances the quality of the AIS. System stability and integration, accurate and relevant information, and responsive IT support contribution to high system usage and user satisfaction. These dimensions collectively result in net benefits, including improved efficiency of accounting processes, data consistency, faster financial reporting, and data-driven decision making. This study confirms that the Delone and Mclean model remains relevant and applicable for evaluating ERP SAP success in the context of FMCG companies in Indonesia.

Keywords: ERP SAP, Accounting Information System, Delone and Mclean Model, FMCG, Qualitative Study.

INTRODUCTION

Fast-Moving Consumer Goods Industry (FMCG) in Indonesia is a strategic sector that contributes significantly to national economic growth and stability of domestic consumption. The characteristics of this industry are characterized by volume high transactions, fast production and distribution cycles and high demands for information accuracy in financial and operational management. In the FMCG industry which is oriented towards speed and consistency of operations, ERP's ability to provide data real-time and harmonizing inter-departmental processes becomes critical to the quality of Accounting Information Systems (AIS) and business performance (Asif, Siddiqui, & Faraz, 2024).

Along with the increasing complexity of business processes and demands for transparency, many FMCG companies in Indonesia are adopting the system Enterprise Resource Planning (ERP), especially leading products like System Application and Product in Data Processing (SAP), offers cross-functional integration that enables data consolidation, automation of accounting processes, and provision of information for managerial decision making (Dermawan Sembiring et al., 2024). Even though the adoption of ERP SAP in

Indonesia continues to increase, various studies show that the implementation of this system does not always result in optimal improvements in AIS quality without being supported by system quality, information quality and adequate information technology services (Dermawan Sembiring et al., 2024; Jovita & Wedari, 2024). Therefore, evaluating the effectiveness of ERP SAP in improving the quality of SIA is an important issue that is relevant to the national context, especially for FMCG companies operating in a dynamic and competitive business environment.

Evaluation of the success of information systems is not enough to be based solely on the existence or implementation of technology, but rather requires a theoretical framework that is able to capture technical dimensions, quality of supporting services, quality of information, usage behavior, user satisfaction, and overall usability for the organization (Petter et al., 2020). As a framework for assessing information system success, DeLone and McLean model has gained extensive application due to its inclusion of six fundamental constructs, namely system quality, information quality, service quality, use, user satisfaction, and net benefits, which comprehensively illustrates how the features of a system influence its overall outcomes on the organization (Jeyaraj, 2020). This model was assessed as adaptive in various evaluation studies ERP because of its ability to integrate technical aspects of systems with organizational consequences of the use of information systems, including user satisfaction and organizational value creation (organizational value) (Ifinedo, 2021; Haddara & Elragal, 2023)

Empirical findings in the 2020-2025 period generally support the role of ERP in improving the quality of accounting information, although results vary depending on the implementation context and other supporting factors. Several quantitative studies show that ERP adoption improves data accuracy, recording process efficiency, and reporting quality (Dermawan Sembiring et al., 2024; Jovita & Wedari, 2024). Research in the FMCG sector also found that ERP was able to improve supply chain performance and operational coordination factors that are closely related to the consistency and accuracy of accounting information (Asif et al., 2024). However, other studies confirm that ERP effectiveness does not automatically emerge, success depends largely on organizational readiness, user competence, managerial support, and the quality of IT support services (Dermawan Sembiring et al., 2024; Lestari & Musrady, 2023).

Although research is related to implementation ERP and quality of Accounting Information Systems (AIS) has been widely pursued in recent years, there are still a number of relevant research gaps for further study. Most previous studies used a quantitative approach with questionnaire instruments for testing the relationship between ERP success variables, such as information, system, and service quality in organizational performance or financial report quality (DeLone & McLean, 2003; Seddon et al., 2020; Sari & Nugroho, 2022). This approach provides strong, but relatively limited statistical evidence in exploring user experience in depth, especially in the context of mandatory ERP systems such as SAP, where users have no alternative but to use systems that have been established by the organization (Petter et al., 2020; Strong et al., 2021). It should be the DeLone and McLean models developed by William H. DeLone and Ephraim R.

McLean is a conceptual framework that is flexible and comprehensive, so that it can be operationalized not only through a quantitative approach, but also through qualitative exploration to understand how information quality, system quality and service quality translate into real benefits (net benefits) for organizations in a more contextual way (DeLone & McLean, 2003; Recker, 2021).

In addition, research that specifically examines ERP SAP's Effectiveness on Quality of Accounting Information Systems by Applying Delone and Mclean (D&M) Information System Success Model is still dominated by studies in the general manufacturing sector and service organizations, while studies in the FMCG industry, especially in the context of companies in Indonesia, is still relatively limited. In fact, the characteristics of the FMCG industry which are characterized by high transaction volumes, fast operational cycles, and strict reporting needs demand a reliable and integrated accounting information system.

Based on this literature review, this research is directed at filling research gap by evaluating the effectiveness of SAP ERP implementation on quality of the Accounting Information System using D&M Models through a descriptive qualitative approach and semi-structured interview techniques at an FMCG company in Indonesia that uses SAP. In this case, this study has great hope of making a deeper empirical contribution, not only in enriching academic literature, but also as a practical reference for accounting and information technology professionals in planning and optimizing the implementation of SAP ERP.

Theoretical Foundations and Framework of Thought

To comprehensively evaluate the effectiveness of SAP ERP, an in-depth understanding of three conceptual pillars is needed: Accounting Information Systems (AIS) as the foundation for financial data management, ERP as a business process integration technology, and D&M Information System Success Model as an evaluation framework.

The Accounting Information System (AIS) is an information technology-based system designed to collect, process, store and present financial and non-financial information to support decision making, internal control and organizational financial reporting. The quality of AIS is reflected in the system's ability to produce accurate, relevant, timely and reliable information. In the context of modern organizations, the quality of AIS is greatly influenced by the level of system integration, process reliability, and user competence and information technology support (Lestari & Musrady, 2023; Susanto & Meiryani, 2020). In the FMCG industry, which has high transaction volumes and fast operational cycles, quality of AIS is a key factor in maintaining data consistency and reporting accuracy. Quality AIS supports the efficiency of accounting processes, minimizes recording errors, and improves the quality of information for management and stakeholders.

As an integrated platform, ERP connects various business functions in one centralized platform, including accounting, production, logistics, and sales. SAP as one of the leading ERP solutions offers cross-functional integration, real-time data processing, and standardization of business processes. The implementation of SAP ERP is expected to be able to improve operational efficiency, data consistency and the quality of accounting

information produced by AIS (Dermawan Sembiring et al., 2024). Meanwhile, according to Mishra & Mishra (2010) ERP is defined as a multi-modular software platform that consolidates all major business processes ranging from finance, human resources, manufacturing, to supply chains into one centralized database.

"SAP (System, Application, and Product in Data Processing)" it is an ERP product that is most dominantly used by companies throughout the world (Sologia, 2024). SAP systems have a modular structure, where each module is designed to handle specific business functions. Some of the main modules that are integrated with each other include "Financial and Controlling (FICO), Material Management (MM), Sales and Distribution (SD), Production Planning (PP), and Human Capital Management (HCM)". The FICO module serves as the center of gravity of the system, as almost all transactions from other modules will eventually flow and be recorded in financial and accounting records (Priandhana, 2023). It is this integration that ensures consistency and accuracy of data across the company. However, a number of studies confirm that the effectiveness of ERP SAP is determined not only by the existence of the system, but also by the quality of implementation, organizational readiness, user competence, and support of information technology services. Therefore, it is necessary to comprehensively evaluate the ERP of the SAP taking into account the technical and non-technical aspects of the system (Jovita & Wedari, 2024; Suryanto & Thalassinos, 2022).

As a measurement framework for information system success, the model proposed by D&M has gained broad acceptance and application (Barus et al., 2025). This model explains that the success of an information system is determined by six main dimensions. Based on various previous studies (Barus et al., 2025; Madukara & Mita, 2025; Rahayu, 2021; Sologia, 2024). According to Jeyaraj (2020) the six dimensions of the D&M model can be described as follows:

1. System Quality, measures the technical characteristics of information system itself, such as reliability, ease of use, flexibility, as well as system response speed and time. This dimension reflects the extent to which the system is able to operate stably and supports user needs in carrying out organizational activities.
2. Information Quality (Information Quality), assesses the quality of the information output produced by the information system. The main indicators in this dimension include accuracy, relevance, completeness and timeliness (timeliness) information. High-quality information is an important prerequisite for effective and valuable decision making for organizations.
3. Service Qualit, refers to the quality of support provided by the information technology unit or system provider to users. This dimension includes aspects of responsiveness, technical competence, and empathy from the support team in dealing with system problems. Good quality of service plays an important role in improving users' positive perception of information systems
4. Usage or Use, this dimension measures the extent to which information systems are utilized by users in their work activities. In the context of a mandatory system such as ERP, usage is not only seen from

the frequency of use, but also from the level of utilization of the features and intensity of system usage as a whole.
5. User Satisfaction, reflecting on the level of subjective evaluation of users of their experience in the apply information system. This dimension reflects the overall user assessment of the quality information, system, as well services received during the system use process.
6. Net Benefits, ultimate impact of the use of information systems on performance of individuals, groups and organizations. These benefits can include increasing operational efficiency, effective decision making, increasing productivity, as well as creating added value and competitive advantage for the organization.

Other research shows that the DeLone and McLean Models remain relevant for evaluating ERP success, both through quantitative and qualitative approaches, due to their flexibility in capturing correlations with system quality, user experience, and organizational impact (Gable et al., 2020; Haddara & Elragal, 2021).

As with the theoretical basis and previous findings, the framework of this research was prepared to explain the effectiveness of ERP SAP in improving the quality of AIS in FMCG companies. The implementation of SAP ERP is seen as an integrated information system whose quality of success can be evaluated using the DeLone and McLean Models.

In this framework, the quality of the system, information, and the quality of SAP ERP services are the main factors that influence system implementation and user satisfaction, especially users of accounting and financial functions. This level of use and satisfaction further determines the net benefits obtained by the organization, which are reflected in increasing the efficiency of the accounting process, data consistency and quality of the Accounting Information System. This framework of thinking is in line with previous research which confirmed that the effectiveness of ERP SAP does not only rely on technology, but also on how the system is used and perceived by users. Using a descriptive qualitative approach, this research seeks to explore in depth how each dimension in the DeLone and McLean Models contributes to improving the quality of AIS in an FMCG company in Indonesia that already uses SAP.

METHOD

This study applies a descriptive qualitative approach using a single case study method to one of the FMCG companies in Indonesia which has implemented ERP SAP in its operations. This approach was chosen because this research focuses on user perception and experience in applying information systems, especially to mandatory systems such as ERP, SAP, or Accounting Information Systems (AIS), so that it does not point numerical measurements but rather the meaning of the phenomena being studied. The evaluation framework applied to studies this is D&M Information Systems Success Theory, the relationships among system quality, information quality, service quality, usage, user satisfaction, and net benefits in a mandatory ERP implementation are clearly articulated through this model (Ifinedo, 2021).

Data collection was carried out using semi-structured interview methods, which was chosen because it provides flexibility for researchers to obtain in-depth information while still being based on question guidance. This guide is

designed based on variables in the D&M Information Systems Success Model, including system quality, information quality, service quality, system usage level, user satisfaction, and net benefits obtained. Research informants are key users SAP ERP systems from relevant departments such as finance section, SCM section and information technology (IT) section, as recommended in a similar study by Madukara & Mita (2025). Through this technique, researchers can develop follow-up questions according to the informant's answers, so that richer and more contextual data is obtained regarding the success of the information system implemented.

In this study, each dimension of D&M Models was operationalized into key indicators that could be explored to be compiled into a guide to interview questions as follows:

Table 1. Dimension of D&M Models

D&m variables	**Key Indicators for Interviews**
System Quality)	Reliability, flexibility, ease of use (user-friendliness), system response time.
Information Quality	Data accuracy, relevance of reports, timeliness (timeliness) of information, completeness of reports.
Service Quality	IT/support team responsiveness, technical competence of the support team, quality of training provided.
Usage (Use)	Describes the intensity and dependence of users on the system for analysis and decision making.
User Satisfaction	Overall satisfaction with the system, perception of the system helps the work.
Net Benefits	Improved efficiency of work processes, improved quality of decision-making, accelerated financial reporting process.

Data result interviews analysed apply thematic analysis through the stages of data transcription, coding, theme grouping, as well as interpretation of findings associated with variables in the DeLone and McLean Models. This analysis process follows the best practices of thematic analysis that emphasize the systematic identification of patterns and themes to understand the meaning of participants' experiences of the phenomenon under study (Braun & Clarke, 2023; Christou, 2023). The association of the themes of the analysis results with the constructs of the D&M Models allows researchers to identify the success rate of information systems based on user perception and experience, particularly in the context of mandatory systems, thus providing a more contextual understanding of system quality, user satisfaction, and the resulting benefits (Alterkait, 2024; Al Naqbi, 2024).

RESULT AND DISCUSSION

The company that was the object of this research began implementing an ERP system in 2008. This initiative is driven by the urgent need to adopt an era of digitalization in the financial reporting process. The ERP application, which was initially developed by the vendor, was then significantly customized by the Information Technology (IT) team, SCM team and internal Finance team. This customization aims specifically to ensure the system is able to produce

digital financial reporting that meets company standards and needs.

This study involved two informants as resource persons who were selected intentionally based on the informant's strategic role in integrating the SAP system into the company's business processes. The two informants represent the main operational pillars, namely the Finance and Accounting functions and functions Supply Chain Management (SCM) in the FMCG company studied. This selection was based on the direct and intensive involvement of informants from the customization phase to the final implementation in the field. With practical experience in using the system in daily operational activities, these two informants were able to provide a comprehensive picture of how SAP automates financial reports in real-time, while evaluating the effectiveness of system in supporting quality of an accurate AIS. This approach is in line with previous qualitative research which emphasized the importance of the key user perspective in evaluating the success of ERP systems mandatory (Haddara & Elragal, 2021).

This research aims to evaluate the effectiveness of SAP ERP implementation in improving the quality of SIA in FMCG companies by applying D&M Information System Success Model. The as follows:

1. **System Quality**

   The results of the interviews showed quality of the SAP system was considered quite good by both informants. From a FAT perspective, SAP is seen as able to support routine accounting processes in a structured manner, starting from recording transactions to recording finances. The system is rated as relatively easy to use once the user understands the relevant workflow and modules.

   Meanwhile, informants from the SCM function considered that SAP was user-friendly, especially in modules inventory and procurement. Integration between modules makes it easier to monitor stocks and distribution flows of goods. Both informants also submitted that the system was running relatively stable, although occasional technical interruptions occurred, especially during certain periods such as closing monthly.

   These findings suggest that quality of the SAP system, reflected in the ease of use and stability of the system, is instrumental in supporting the effectiveness of the accounting information system. This is in line with dimensions system quality in the DeLone and McLean Models which emphasize reliability and ease of use as key factors for system success.

2. **Information Quality**

   In terms of information quality, the results of interviews showed that SAP was able to produce information that was accurate, consistent and relevant to the needs of each function. FAT informants stated that the financial reports produced by SAP can be used directly for the company's internal needs and audit process, thereby increasing confidence in the quality of accounting data.

   The SCM informant added that information related to stocks, goods movements and distribution was considered to be quite detailed and supported operational planning. The available data are also relevant for decision-making such as determination reorder points and procurement of goods.

These findings indicate that SAP contributes positively to improving the quality of accounting and operational information, as explained in information quality dimension of the D&M Models, which emphasizes the accuracy, relevance and timeliness of information.

3. **Service Quality**

The results of the interview indicate quality of information technology services is an important supporting aspect in maintaining the continued use of SAP. The FAT informant said that the IT team was quite responsive when obstacles occurred that directly affected the accounting process. Nevertheless, for certain more complex problems, solving them requires a longer coordination time.

From the SCM side, IT team support is also considered quite responsive and able to provide effective solutions, especially when system disruptions have the potential to hamper the distribution process and availability of goods. In general, both informants considered that IT service support helped smooth operations, although there was still room for increased service effectiveness.

These findings confirm the role of service quality as a supporting factor for the success of information systems, especially in context of ERP SAP which is widely used and has a nature mandatory.

4. **System Use**

The use of SAP in FMCG companies is mandatory, so the level of system use is relatively high. The FAT informant stated that SAP was used on a daily basis because the entire process of recording and reporting finances had to be done through the system. Dependence on SAP is also quite high, considering that work cannot run optimally without a system. SCM informants also use SAP daily, especially for stock monitoring activities, receipts and dispensing goods. Although some activities can still be performed manually, the use of SAP is considered much more efficient and reduces the risk of data errors.

These results show that the intensity of SAP use is high and it becomes an integral part of the company's business processes, according to the use dimension in the DeLone and McLean Models.

5. **User Satisfaction**

From aspect of user satisfaction, both informants expressed a relatively good level of satisfaction with use of SAP. FAT informants felt that the system helped work to become more controlled and well documented, although there were still some features that required adjustments to the specific needs of users.

The SCM informant said that SAP facilitated coordination between sections and had met the main needs of the SCM function. This user satisfaction shows that the system has been able to meet most operational needs, although continuous improvement is still needed.

These findings strengthen correlation between system usage and user satisfaction as described in D&M Models.

6. **Net Benefits**

The results of interviews showed implementation of SAPs provided tangible benefits for the organization. From the FAT perspective, SAP improves process efficiency closing and preparation of financial reports, as well as increasing consistency and Traceability Data. In terms of SCM,

the system helps increase the efficiency of stock and distribution monitoring, as well as supporting faster and data-driven decision making.

These net benefits show that SAP contributes to improving the quality of AIS and overall operational efficiency of the company. This is in line with the net benefits dimension of D&M Models which emphasize the positive impact of information systems on individuals and organizations.

Based on data analysis, the effectiveness of the application in generating quality of the Accounting Information System (AIS) was evaluated through the six dimensions of D&M Success Model. Starting from technical aspect, in the system quality dimension, SAP is considered to have an adequate level of integration and stability in supporting daily operational activities. The system is able to integrate accounting processes and SCM in a structured manner even during certain periods, such as closing monthly, there are still technical obstacles that require more attention. These findings are in line with the findings of Dermawan Sembiring et al. (2024) who said that the quality of the ERP system plays an important role in increasing process efficiency and the reliability of accounting information. The qualitative approach in this study reinforces these findings by showing that the user's perception of the ease and stability of system is a key factor in the acceptability of SAP ERP.

The stable quality of the system directly correlates with dimensions information quality, where SAP is considered capable of producing information that is accurate, consistent and relevant to accounting and operational needs. The financial information generated by the system can be used directly for internal reporting or auditing, while operational data supports stock and distribution planning. These findings support the results of research by Lestari and Musrady (2023) and Jovita and Wedari (2024) which show that ERP implementation contributes to improving the quality of accounting information. In the context of the FMCG industry, this research confirms that the quality of information not only impacts financial reporting, but also the effectiveness of cross-functional decision making.

Besides technical and information advantages, dimensions service quality emerged as a crucial supporting factor in the successful operation of the SAP ERP. The support of the Information Technology (IT) team was considered to be very responsive and to help with smooth operations, although the effectiveness of handling complex problems still had room for improvement. These findings are consistent with the study by Suryanto and Thalassinos (2022), which emphasizes the role of IT services and internal control in maintaining the quality of accounting information on ERP systems. This research adds the perspective that the quality of IT services significantly influences the level of user trust and satisfaction in the long term.

The three dimensions of quality above (Systems, Information and Services) ultimately form a pattern of system usage behavior. Considering that the implementation of SAP in FMCG companies is mandatory (required), level use/intention to use is classified as very high in the Finance and SCM functions. The high intensity of use is followed by the level user satisfaction which is relatively good, because SAP is

considered capable of transforming work into more controlled, documented and coordinated between parts. This mutual relationship between system usage as well as user satisfaction is aligned with the conceptual framework of DeLone and McLean (2003) which places both variables as the main determinants in the achievement of system benefits.

The accumulation of all these dimensions leads to achievement net benefits for the organization. The implementation of SAP has a real impact in the form of increasing the efficiency of the accounting process, data consistency, accelerating the preparation of financial reports, and making data-based decisions (data-driven decision making). These findings are aligned with Asif et al. (2024), which showed that ERP improves operational coordination and business process performance. Thus, the results of this study confirm that SAP not only serves as an automation tool, but also as a key enabler in holistic improvement of SIA quality and organizational performance.

Overall, this set of findings confirms that the effectiveness of SAP ERP in improving the quality of SIA in FMCG companies is strongly influenced by the systemic interrelationships between dimensions in the DeLone Model as well as McLean. The quality of systems, information and services forms a solid foundation that encourages optimization of user use and satisfaction, which ultimately provides competitive added value for the organization. These results strengthen the relevance of D&M Models as instruments for evaluating the success of SAP ERP, especially in the dynamics of the FMCG industry in Indonesia through a descriptive qualitative approach.

CONCLUSION

Based on research results for companies, it is recommended to continue to improve system quality through strengthening stability, integration between modules, and optimizing performance, especially in critical operational periods such as closing monthly. In addition, companies need to maintain the quality of information by strengthening data control and standardizing processes so that the accounting information produced remains accurate, relevant and timely. Improving the quality of information technology services is also important, in particular through developing IT team competencies and responsive support mechanisms, in order to support user satisfaction and sustainable use of the system. Although the use of SAP is mandatory, companies are advised to implement a user-based approach through ongoing training and the provision of feedback means to maximize system benefits.

For future researchers, it is recommended to develop this study by applying a quantitative approach or mixed method to strengthen the generalization of findings, expand the research object in various industrial sectors, and integrate additional variables such as organizational readiness, change management and user competency into the framework of the DeLone and McLean Models.

This research aims to evaluate the effectiveness of SAP ERP implementation on the quality of SIA in FMCG companies by applying the DeLone and McLean Information System Success Model through a descriptive qualitative approach. Based on the results of semi-structured interviews with key users of Finance and Accounting functions as well Supply Chain Management (SCM), it can be

concluded that the implementation of ERP SAP has generally been effective and has contributed positively to the quality of SIA.

The results of study showed that dimensions system quality reflected in ease of use, integration between modules, and system stability that supports smooth accounting and operational processes. Dimensions information quality demonstrated through SAP's ability to produce information that is accurate, consistent and relevant for financial reporting and operational decision making needs. Besides, service quality plays an important supporting factor in maintaining the continued use of the system through relatively responsive technical support.

Use of SAP in nature mandatory pushing levels use the high, which is then followed by the level user satisfaction which is relatively good, in particular because the system helps work to become more controlled, documented and coordinated between functions. All these dimensions boil down to net benefits, in the form of increasing the efficiency of the accounting process, data consistency, accelerating the preparation of financial reports, as well as making faster and data-driven decisions. Overall, the findings of this study confirm that the DeLone and McLean Models are relevant and applicative as an evaluation framework for the success of SAP ERP in improving quality of Accounting Information Systems, especially in context of FMCG companies in Indonesia and through a qualitative approach based on user perception.

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