International Journal of Research and Review
[Indexed, Peer-Reviewed Journal]
Volume 12; Issue: 2; February 2025
Website: www.ijrrjournal.com
Research Paper *E-ISSN: 2349-9788; P-ISSN: 2454-2237*

Evaluation of Online Marketplace in Indonesia Using the Information System Success Theory Approach: Perceptions of Accounting Students at the Faculty of Economics and Business, University of North Sumatra

Henry[1], Sambas Ade Kesuma[2], Keulana Erwin[3]

[1,2,3]Department of Accounting, Faculty of Economic and Business, Universitas Sumatera Utara, Indonesia

Corresponding Author: Henry

DOI: https://doi.org/10.52403/ijrr.20250203

ABSTRACT

This study aims to evaluate the success of online marketplaces in Indonesia using the Information System Success Theory, based on the perceptions of accounting students at the University of North Sumatra. Systematic random sampling yielded 225 valid respondents, with data analyzed using SmartPLS. All six hypotheses were accepted, indicating that success is influenced by information quality, ease of use, perceived usefulness, user satisfaction, and system dependency. The strongest impact was observed in user satisfaction, while the weakest was in information quality. These findings provide empirical insights for developers to enhance marketplace applications by focusing on key factors to effectively improve system success.

Keywords: information system success, online marketplace.

INTRODUCTION

The rapid growth of information technology, especially during the COVID-19 pandemic, has shifted consumer behavior toward online marketplaces. Countries like China (Li & He, 2024; Ru-yi et al., 2023; Wang et al., 2024), South Korea (Li et al., 2024), and Thailand (Ueasangkomsate, 2015; Wahab et al., 2023) have successfully implemented marketplaces across sectors, while in Indonesia, usage surged during the pandemic. According to Annur (2023), Shopee led with a 30% visit increase in Q3 2023, while Tokopedia, Lazada, and Bukalapak saw declines due to system quality and information issues. Marketplace systems have been utilized for an extended period, but their implementation remains suboptimal due to limitations in system and information quality (Jen & Chao, 2008; Salah & Ayyash, 2024; Wang et al., 2024). Additional challenges include service interruptions and inadequate security measures, which can erode user trust in these platforms (Mohammed & Tejay, 2017). Moreover, system quality issues often arise from applications that are slow in delivering product information (Degutis et al., 2023). Similarly, information quality deficiencies occur when product details fail to align with buyer expectations (Joshi & Rai, 2000).

Previous research has reported conflicting results. Some studies suggest that system and information quality play a significant role in determining the success of information systems (Al-Fraihat et al., 2020;

Amponsah et al., 2022; Riady et al., 2023; Sayaf, 2023). Conversely, other studies argue that these factors have no substantial effect (Cidral et al., 2020; Landrum et al., 2010; Lutfi, 2023; Wang et al., 2019). Additionally, much of the prior research has been concentrated on non-accounting fields, such as e-learning (Al-Fraihat et al., 2020; Chen, 2010; Cidral et al., 2020; Suzianti & Paramadini, 2021; Wang & Chiu, 2011) or e-government (Veeramootoo et al., 2018; Wang & Liao, 2008; Wangpipatwong et al., 2005). As such, further investigation into the evaluation of marketplace systems is essential. Marketplaces save time and cost, with most users aged 26-35, while accounting students aged 18-23 are active users. This study focuses on students at the University of North Sumatra, using Rai et al. IS Success Theory (2002) to evaluate marketplace performance through five factors: Information Quality, Ease of Use, Perceived Usefulness, User Satisfaction, and System Dependence. IQ refers to the information generated by the system that meets specific standards and criteria (Ma, 2021). Meanwhile, EU refers to the ease with which the information system can be used by users (Li et al., 2024). Furthermore, the IS Success theory (Rai et al., 2002) states that US refers to users feeling satisfied when using the information system. PU refers to users believing that using the information system can enhance their performance in carrying out certain activities (Rai et al., 2002). Lastly, SD refers to users feeling dependent on the information system (Rai et al., 2002).

LITERATURE REVIEW

Information System Success Theory (IS Success)

The IS Success Theory was first developed by DeLone and McLean (D&M) in 1992 to understand the factors influencing the success of IS implementation in various organizations (Akrong et al., 2022). This theory is determined not only by technical factors but also by human and organizational factors (Shim & Jo, 2020). Subsequently, Hunton and Flowers (1997) developed a model that focused more on the psychological and behavioral factors affecting IS usage. Later, the IS Success Theory was further developed by Seddon (1997), which expanded the model proposed by DeLone and McLean (1992). The development of the IS Success theory by Rai et al. (2002) introduced five important dimensions: IQ, EU, PU, US, and SD. The IQ dimension has seven measurement items that assess whether the information in the system is accurate and clear (Rai et al., 2002). Next, the EU dimension has two measurement items that assess whether users find the system easy and comfortable to use (Rai et al., 2002). According to Rai et al. (2002), the PU dimension has six measurement items that assess whether users believe that using the system simplifies daily activities. The US dimension has one measurement item, which measures user satisfaction with the IS (Rai et al., 2002). Finally, the SD dimension has one measurement item, which measures users' dependence on the IS (Rai et al., 2002). In the IS Success Theory by Rai et al. (2002), IQ and EU are crucial for organizations or individuals to achieve PU and US, which in turn leads to SD. If the system meets the criteria above, IS Success can be achieved. The IS Success framework (Rai et al., 2002) is outlined accordingly.

Framework

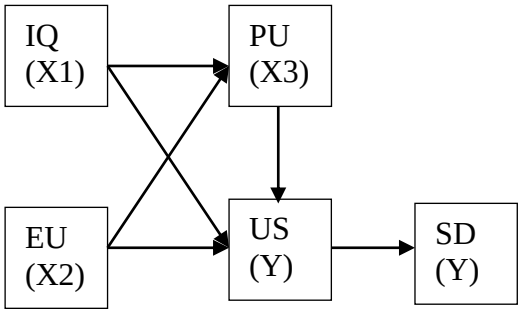

Figure 1. Framework

Therefore, the hypotheses in this research are as follows:

H1: IQ has a positive impact on PU
H2: EU has a positive impact on PU
H3: IQ has a positive impact on US
H4: EU has a positive impact on US
H5: PU has a positive impact on US
H6: US has a positive impact on SD

MATERIALS & METHODS

This study used a pure research approach within a quantitative framework to meet its objectives. A cross-sectional design was applied, and data was gathered through a survey methodology. The research question was drawn from the total number of active USU students and the sample was USU students who used online marketplace. Data collection was conducted using an online questionnaire distributed via Google Form, with responses collected from USU students. The online distribution of questionnaires can effectively reduce both the time required for completion and paper costs (Zhang et al., 2017). Data analysis in this research utilized PLS-SEM analysis, which is based on two models: the measurement model and the structural model. The constructs employed were reflective models, indicating the direction from variables to indicator, where variable collectively shape indicator (Ghozali, 2014).

RESULT

The questionnaire was distributed to USU students who used online marketplace over a period of 30 days. The number of completed questionnaires totaled 225 respondents from 317 respondents. The questionnaire was distributed to USU students who used online marketplaces over a period of 30 days. A total of 225 completed questionnaires were collected from 317 respondents. Therefore, 225 respondents (71%) were used in this research for analysis.

The Outer Model PLS-SEM

The recommended AVE value is > 0.5 (Singh & Srivastava, 2020). Table 2 presents the indicators for all variables, which meet the validity requirements. Next, reliability testing was performed using CR. According to Ghozali (2014), the recommended CR value is > 0.7. It can be concluded that all variables meet the reliability requirements. Table 3 shows the results of discriminant validity testing using the Fornell-Larcker criterion. The results indicate that the square root of the AVE for each latent variable is greater than the correlation between that latent variable and other latent variables. Therefore, it can be concluded that the validity requirements are met. The summarized results of the outer model analysis are represented in Tables 1 and 2 below:

Table 1. Fornell-Larcker

Variables	EU	IQ	PU	SD	US
EU	0,865				
IQ	0,714	0,801			
PU	0,668	0,694	0,851		
SD	0,602	0,630	0,642	0,861	
US	0,749	0,699	0,719	0,718	0,879

Table 2. Reliability and Convergent Validity

Variables	*Cronbach's Alpha*	*Composite Reliability*	*Average Variance Extracted*
SD	0,825	0,895	0,741
US	0,888	0,911	0,772
IQ	0,86	0,899	0,641
EU	0,853	0,922	0,748
PU	0,825	0,887	0,724

The evaluation of the reflective model included examining the variance inflation factor (VIF) for multicollinearity and assessing the outer weights of the variables. According to the analysis findings, all VIF below 5, indicating there is no correlation between variables.

The Inner Model PLS-SEM

The analysis of the inner model included testing the coefficient of determination R2 and hypotheses using bootstrapping PLS. The results of this study show that the R-square value for PU (X3) is 0.543, which means that IQ (X1) and EU (X2) can explain 54.3% of PU (X3), while the remaining 45.7% is explained outside this model. Additionally, the R-square value for US is 0.662, indicating that IQ (X1), EU (X2), and PU (X3) can explain 66.2% of US (Y1), with the remaining 33.8% explained outside this model. On the other hand, the R-square value for SD is 0.515, meaning that US (Y1) can explain 51.5% of SD (Y2), with the remaining 48.5% explained outside this model. The results show that IQ (X1) has a positive and significant effect on PU (X3), with a coefficient value of 0.442 and a p-value of 0.000 < 0.05. Additionally, IQ (X1) also has a positive and significant effect on US (Y1), with a coefficient value of 0.194 and a p-value of 0.004 < 0.05. EU (X2) positively and significantly affects PU (X3), with a coefficient value of 0.352 and a p-value of 0.000 < 0.05. EU (X2) also positively and significantly affects US (Y1), with a coefficient value of 0.398 and a p-value of 0.000 < 0.05. PU (X3) positively and significantly impacts US (Y1), with a coefficient value of 0.318 and a p-value of 0.000 < 0.05. Lastly, US (Y1) has a positive and significant effect on SD (Y2), with a coefficient value of 0.718 and a p-value of 0.000 < 0.05. Additionally, this research found that US had a stronger impact on SD, indicating that online marketplaces can be successful.

Table 3. Inner Model

Variables	*Original sample*	*Sample mean*	*Std dev.*	*T statistics*	*P values*
EU > PU	0,352	0,352	0,09	3,936	0,000
EU > US	0,398	0,391	0,097	4,079	0,000
IQ > PU	0,442	0,441	0,085	5,194	0,000
IQ > US	0,194	0,199	0,067	2,896	0,004
PU > US	0,318	0,32	0,078	4,057	0,000
US > SD	0,718	0,718	0,047	15,117	0,000

DISCUSSION

The results of the study show that IQ (X1) has a positive and significant effect on PU (X3), thus confirming H1. This finding supports the hypothesis that IQ influences PU. It aligns with the IS Success theory by Rai et al. (2002), which suggests that IQ, characterized by attributes such as content, accuracy, and format, leads to higher PU. It can be concluded that the marketplace is able to provide good IQ for Accounting students at FEB USU. These findings are consistent with previous studies by Nguyen et al. (2023), Saad (2023), Timur et al. (2023), Wu et al. (2022), and Zhong and Chen (2023), who also found a significant relationship between IQ and PU. Based on the demographic profile, including duration and features, accounting students demonstrate a clear understanding of using the marketplace. This is further supported by the fact that the majority of respondents agreed that the information provided was accurate (56.4%), the reports met user needs (59.1%), the information was adequate (63.6%), they were satisfied with the accuracy of product service information (62.2%), and direct interactions (56.4%) effectively measured IQ, thus achieving PU.

The study shows that EU (X2) positively and significantly influences PU (X3), thus supporting H3. This finding addresses the

research objective of examining the impact of EU on PU. It aligns with the IS Success theory by Rai et al. (2002), which states that ease of use leads to PU. The results indicate that the marketplace has successfully made it easier for Accounting students at FEB USU to shop online. These findings are consistent with previous studies by AbdelKader and Sayed (2022), Saad (2023), Ng et al. (2024), Nissinen et al. (2024), and Zhong and Chen (2023), who all agreed that EU positively impacts PU. Based on features, income, and expenditure, Accounting students have gained a better understanding of using online marketplaces. Most respondents also agreed with indicators such as a simple interface (57.8%), ease of use (54.7%), ease of operation (52%), and ease of understanding (57.8%), effectively measuring EU and contributing to PU.

The study reveals that IQ (X1) has a positive and significant impact on US (Y1), thereby supporting H4. This finding addresses the research objective, confirming that IQ influences US. It aligns with the IS Success theory by Rai et al. (2002), which states that attributes like content, accuracy, and format contribute to US. The results suggest that the marketplace has successfully provided good IQ for Accounting students at FEB USU. This finding is consistent with previous studies by Kim et al. (2021), Saad (2023), Yang et al. (2024), Yuan et al. (2020), and Zhong and Chen (2023), who found that IQ affects US. Based on education level and features, Accounting students gained an understanding of using the marketplace. This is supported by the majority of respondents agreeing with indicators such as accurate information provided (56.4%), reports matching user needs (59.1%), sufficient information (63.6%), satisfaction with product service accuracy (62.2%), and effective direct interaction (56.4%), which together measure IQ and lead to PU. However, IQ has the weakest influence on increasing US.

The study shows that EU (X2) has a positive and significant impact on US (Y1), thus supporting H4. This finding addresses the research objective, confirming that EU influences US. It aligns with the IS Success theory by Rai et al. (2002), which suggests that EU, characterized by ease of use, leads to US. The results indicate that the marketplace has made shopping easier for Accounting students at FEB USU. These results are consistent with previous studies by Chen and Tsai (2019), Saad (2023), Ramirez-Correa et al. (2017), Yang et al. (2024), and Zhong and Chen (2023), which found that EU influences US. Based on age and features, Accounting students gained an understanding of using the marketplace. This is further supported by the majority of respondents agreeing with indicators such as simple display (57.8%), ease of use (54.7%), ease of operation (52%), and ease of understanding (57.8%), which effectively measure EU and lead to US.

The research findings indicate that PU (X3) has a positive and significant impact on US (Y1), thus supporting H5. This result addresses the research objective, confirming that PU influences US. It aligns with the IS Success theory by Rai et al. (2002), which states that PU, characterized by products that meet user needs, help complete tasks, and enhance productivity, can provide US for users. It can be concluded that the marketplace has provided benefits for Accounting students at FEB USU. These findings are consistent with previous studies by Saad (2023), Tavitiyaman et al. (2024), Xu et al. (2024), and Zhong & Chen (2023). They found a positive impact between PU and US. Based on features, Accounting students gained a better understanding of how to use the marketplace. This is further supported by the majority of respondents agreeing with indicators such as the products offered being relevant to user needs (56%), meeting daily needs (58.2%), and enhancing productivity (47.6%), which effectively measure PU and lead to US.

The research findings indicate that US (Y1) has a positive and significant impact on SD (Y2), thus supporting H6. This result addresses the research objective, confirming that US influences SD. It aligns with the IS Success theory by Rai et al. (2002), which states that US, characterized by user satisfaction, can lead to SD. It can be concluded that Accounting students at FEB USU are satisfied with their use of the marketplace. These findings are also consistent with the studies by Ramadiani (2017), Saad (2023), and Zhong & Chen (2023), which found that US has a positive impact on SD. Based on features, Accounting students gained a better understanding of how to use the marketplace. This is supported by the majority of respondents agreeing with indicators of user satisfaction (55.6%), timely delivery (56%), and up-to-date information (56.9%), which effectively measure US and lead to SD. Additionally, US is the strongest factor in increasing SD.

Research Limitation

The questionnaire was distributed through Google Forms, which may have resulted in respondents not paying full attention while answering demographic questions or survey statements. This method also limited the opportunity to gather additional information regarding the variables IQ, EU, PU, US, and SD. Furthermore, the respondent population for this study focused on Accounting students from undergraduate to doctoral levels at FEB USU, meaning the results may not be representative of other programs within FEB USU.

Suggestion

Future research is recommended to design simpler demographic questions or survey statements and conduct brief interviews to ensure more accurate and precise responses from participants. Additionally, future studies should consider expanding the population and sample to include other study programs, such as Management and Development Economics. This expansion could enhance the representation of data related to IQ, EU, PU, US, and SD, allowing for a more comprehensive evaluation of IS.

CONCLUSION

This study was conducted to evaluate the success of marketplaces in Indonesia. The sampling method used was systematic random sampling, which resulted in 225 valid respondents. Data analysis was performed using SmartPLS and SPSS, with the results indicating that all measurement items were valid and reliable. The majority of Accounting students agreed with the statements in the questionnaire, suggesting that they are familiar with using online marketplaces. Based on the hypothesis testing, it was found that IQ has a positive and significant impact on both PU and US. This suggests that good information quality can enhance the perceived usefulness (PU) and usage satisfaction (US). The study also found that IQ has a weak influence on increasing US. Furthermore, EU also had a positive and significant effect on both PU and US, indicating that ease of use can promote perceived usefulness and increase system usage. Finally, the relationship between PU and US showed a significant positive influence, suggesting that perceived usefulness can drive system usage. Additionally, the link between US and SD demonstrated the most dominant effect, meaning that system usage directly contributes to its sustainability in the future. Overall, this research supports the IS Success theory by Rai et al. (2002), showing that IQ, EU, and PU can improve US and SD, thereby achieving IS success in the context of Accounting students at FEB USU. This study contributes to the IS Success theory in the context of Indonesian marketplaces and enriches the field of accounting information systems, with the hope that it can help developers enhance systems that are secure and easy to use.

Declaration by Authors
Acknowledgement: None
Source of Funding: None
Conflict of Interest: The authors declare no conflict of interest.

REFERENCES

1. AbdelKader, A. F., & Sayed, M. H. (2022). Evaluation of the Egyptian knowledge bank using the information systems success model. *Journal of Academic Librarianship*, *48*(2), 1-8. https://doi.org/10.1016/j.acalib.2022.102506.
2. Akrong, G. B., Yunfei, S., & Owusu, E. (2022). Development and validation of an improved DeLone-McLean IS success model – application to the evaluation of tax administration ERP. *International Journal of Accounting Information Systems*, *47*, 1-19. https://doi.org/10.1016/j.accinf.2022.100579.
3. Al-Fraihat, D., Joy, M., Masa'deh, R., & Sinclair, J. (2020). Evaluating E-learning systems success: An empirical study. *Computers in Human Behavior*, *102*, 67–86. https://doi.org/10.1016/j.chb.2019.08.004.
4. Amponsah, A. A., Adekoya, A. F., & Weyori, B. A. (2022). Improving the Financial Security of National Health Insurance using Cloud-Based Blockchain Technology Application. *International Journal of Information Management Data Insights*, *2*(1), 1-21. https://doi.org/10.1016/j.jjimei.2022.100081.
5. Annur, C. M. (2023). Transaksi E-commerce Konsumen Usia Tua Terus Meningkat Ketimbang Gen Z dan Milenial. Katadata Media Networks. https://databoks.katadata.co.id/datapublish/2023/06/22/transaksi-e-commerce-konsumen-usia-tua-terus-meningkat-ketimbang-gen-z-dan-milenial.
6. Chen, H. J. (2010). Linking employees' e-learning system use to their overall job outcomes: An empirical study based on the IS success model. *Computers and Education*, *55*(4), 1628–1639. https://doi.org/10.1016/j.compedu.2010.07.005.
7. Chen, C. C., & Tsai, J. L. (2019). Determinants of behavioral intention to use the Personalized Location-based Mobile Tourism Application: An empirical study by integrating TAM with ISSM. *Future Generation Computer Systems*, *96*, 628-638. https://doi.org/10.1016/j.future.2017.02.028.
8. Cidral, W., Aparicio, M., & Oliveira, T. (2020). Students' long-term orientation role in e-learning success: A Brazilian study. *Heliyon*, *6*(12), 1-12. https://doi.org/10.1016/j.heliyon.2020.e05735.
9. Degutis, M., Urbonavičius, S., Hollebeek, L. D., & Anselmsson, J. (2023). Consumers' willingness to disclose their personal data in e-commerce: A reciprocity-based social exchange perspective. *Journal of Retailing and Consumer Services*, *74*, 1-8. https://doi.org/10.1016/j.jretconser.2023.103385.
10. DeLone, W., & McLean, E. (1992). Information Systems Success: The Quest for the Dependent Variable. *Journal of Management Information Systems*, *3*(4), 60-95. https://doi.org/10.1287/isre.3.1.60.
11. Ghozali, I. (2014). Structural Equation Modeling Metode alternatif dengan Partial Least Square (PLS) dilengkapi software Smartpls 3.0, Xlstat 2014, WarPLS 4.0. Edisi Keempat. Semarang: Universitas Diponegoro.
12. Hunton, J. E., & Flowers, L. (1997). Information technology in accounting: Assessing the impact of accountants and organizations. *Advances Accounting Information Systems*, *5*(1), 3-34.
13. Jen, W. Y., & Chao, C. C. (2008). Measuring mobile patient safety information system success: An empirical study. *International Journal of Medical Informatics*, *77*(10), 689–697. https://doi.org/10.1016/j.ijmedinf.2008.03.003.
14. Joshi, K., & Rai, A. (2000). Impact of the quality of information products on information system users' job satisfaction: an empirical investigation. *Info Systems J*, *10*(4), 323–345. https://doi.org/10.1046/j.1365-2575.2000.00087.x.
15. Kim, Y., Wang, Q., & Roh, T. (2021). Do information and service quality affect perceived privacy protection, satisfaction,

and loyalty? Evidence from a Chinses O2O-based mobile shopping application. *Telematics and Informatics*, *56*, 1-16. https://doi.org/10.1016/j.tele.2020.101483.

16. Landrum, H., Prybutok, V. R., & Zhang, X. (2010). The moderating effect on occupation on the perception of information services quality and success. *Computers and Industrial Engineering*, *58*(1), 133-142. https://doi.org/10.1016/j.cie.2009.09.006.
17. Li, W., & He, W. (2024). Revenue-increasing effect of rural e-commerce: A perspective of farmers' market integration and employment growth. *Economic Analysis and Policy*, *81*, 482–493. https://doi.org/10.1016/j.eap.2023.12.015.
18. Li, J., Liu, S., Gong, X., Yang, S.-B., & Liu, Y. (2024). Technology affordance, national polycontextuality, and customer loyalty in the cross-border e-commerce platform: A comparative study between China and South Korea. *In Telematics and Informatics*, *88*, 1-14. https://doi.org/10.1016/j.tele.2024.102099.
19. Li, J., Shen, W., Liao, Y., Cai, G., & Chen, X. (2024). The fulfillment service in online marketplaces. *European Journal of Operational Research*, *315*(3), 1139-1152. https://doi.org/10.1016/j.ejor.2024.01.003.
20. Lutfi, A. (2023). Factors affecting the success of accounting information system from the lens of DeLone and McLean IS model. *International Journal of Information Management Data Insights*, *3*(2), 1-10. https://doi.org/10.1016/j.jjimei.2023.100202.
21. Ma, Y. (2021). Elucidating determinants of customer satisfaction with live-stream shopping. An extension of the information systems success model. *Telematics and Informatics*, *65*, 1-17. https://doi.org/10.1016/j.tele.2021.101707.
22. Mohammed, Z. A., & Tejay, G. P. (2017). Examining privacy concerns and ecommerce adoption in developing countries: The impact of culture in shaping individuals' perceptions toward technology. *Computers and Security*, *67*, 254–265. https://doi.org/10.1016/j.cose.2017.03.001.
23. Ng, L., Osborne, S., Eley, R., Tuckett, A., & Walker, J. (2024). Exploring nursing students' perceptions on usefulness, ease of use, and acceptability of using a simulated Electronic Medical Record: A descriptive study. *Collegian*, *31*(2), 120-127. https://doi.org/10.1016/j.colegn.2023.12.006.
24. Nguyen, T., Huang, E., & Nguyen, D. M. (2023). Food delivery app continuance: a dual model and segmentation approach. *International Journal of Retail & Distribution Management*, *51*(5), 569-589. https://doi.org/10.1108/IJRDM-06-2022-0217.
25. Nissinen, S., Pesonen, S., Toivio, P., & Sormunen, E. (2024). Exploring the use, usefulness and ease of use of digital occupational health services: A descriptive correlational study of customer experiences. *Digital Health*, *10*. https://doi.org/10.1177/20552076241242668.
26. Rai, A., Lang, S., & Welker, R. B. (2002). Assessing the Validity of IS Success Models: An Empirical Test and Theoretical Analysis. *Information Systems Research*, *13*(1), 50-69. https://doi.org/10.1287/isre.13.1.50.96.
27. Ramirez-Correa, P. E., Rondan-Cataluña, F. J., Arenas-Gaitán, J., & Alfaro-Perez, J. L. (2017). Moderating effect of learning styles on a learning management system's success. *Telematics and Informatics*, *34*(1), 272-286. https://doi.org/10.1016/j.tele.2016.04.006.
28. Ramadiani, Azainil, Haryaka, U., Agus, F., & Kridalaksana, A. H. (2017). User Satisfaction Model for e-Learning Using Smartphone. *Procedia Computer*, *116*, 373-380. https://doi.org/10.1016/j.procs.2017.10.070.
29. Riady, Y., Sofwan, M., Mailizar, M., Alqahtani, T. M., Yaqin, L. N., & Habibi, A. (2023). How can we assess the success of information technologies in digital libraries? Empirical evidence from Indonesia. *International Journal of Information Management Data Insights*, *3*(2), 1-10. https://doi.org/10.1016/j.jjimei.2023.100192.
30. Ru-yi, Y., Ji-fang, L., Shan-shan, C., Wei, S., & Fan-tao, K. (2023). Impacts of agri-food E-commerce on traditional wholesale industry: Evidence from China. *Journal of Integrative Agriculture*, *23*(4), 1409-1428. https://doi.org/10.1016/j.jia.2023.10.020.
31. Saad, M. (2023). The influence of accounting information system adoption on business performance amid COVID-19.

Computers in Human Behavior Reports, *10*, 1-8. https://doi.org/10.1016/j.chbr.2023.100286.

32. Salah, O. H., & Ayyash, M. M. (2024). E-commerce adoption by SMEs and its effect on marketing performance: An extended of TOE framework with ai integration, innovation culture, and customer tech-savviness. *Journal of Open Innovation: Technology, Market, and Complexity*, *10*(1), 1-13. https://doi.org/10.1016/j.joitmc.2023.100183.
33. Sayaf, A. M. (2023). Adoption of E-learning systems: An integration of ISSM and constructivism theories in higher education. *Heliyon*, *9*(2), 1-17. https://doi.org/10.1016/j.heliyon.2023.e13014.
34. Seddon, P. B. (1997). A Respecification and Extension of the DeLone and McLean Model of IS Success. *Information Systems Research*, *8*(3), 240-253. https://doi.org/10.1287/isre.8.3.240.
35. Shim, M., & Jo, H. S. (2020). What quality factors matter in enhancing the perceived benefits of online health information sites? Application of the updated DeLone and McLean Information Systems Success Model. *International Journal of Medical Informatics*, *137*, 1-7. https://doi.org/10.1016/j.ijmedinf.2020.104093.
36. Suzianti, A., & Paramadini, S. A. (2021). Continuance intention of e-learning: The condition and its connection with open innovation. *Journal of Open Innovation: Technology, Market, and Complexity*, *7*(1), 1-14. https://doi.org/10.3390/joitmc7010097.
37. Tavitiyaman, P., Zhang, X., Xu, J., & Tsui, B. (2024). Impact of Smart Tourism Technology Attributes on Perceived Usefulness, Service Experience Evaluation, and Business Performance: A Perspective of Hotel Employees. *Journal of Quality Assurance in Hospitality & Tourism*, 1-26. https://doi.org/10.1080/1528008X.2024.2313194.
38. Timur, B., Oğuz, Y. E., & Yilmaz, V. (2023). Consumer behavior of mobile food ordering app users during COVID-19: dining attitudes, e-satisfaction, perceived risk, and continuance intention. *Journal of Hospitality and Tourism Technology*, *14*(3), 460-475. https://doi.org/10.1108/jhtt-04-2021-0129.
39. Ueasangkomsate, P. (2015). Adoption E-Commerce for Export Market of Small and Medium Enterprises in Thailand. *Procedia - Social and Behavioral Sciences*, *207*, 111–120. https://doi.org/10.1016/j.sbspro.2015.10.158.
40. Veeramootoo, N., Nunkoo, R., & Dwivedi, Y. K. (2018). What determines success of an e-government service? Validation of an integrative model of e-filing continuance usage. *Government Information Quarterly*, *35*(2), 161–174. https://doi.org/10.1016/j.giq.2018.03.004.
41. Wahab, F., Khan, I., Kamontip, Hussain, T., & Amir, A. (2023). An investigation of cyber attack impact on consumers' intention to purchase online. *Decision Analytics Journal*, *8*, 1-9. https://doi.org/10.1016/j.dajour.2023.100297.
42. Wang, H. C., & Chiu, Y. F. (2011). Assessing e-learning 2.0 system success. *Computers and* Education, *57*(2), 1790–1800. https://doi.org/10.1016/j.compedu.2011.03.009.
43. Wang, L., Zhang, R. S., & Zhang, C. X. (2024). Live streaming E-commerce platform characteristics: Influencing consumer value co-creation and co-destruction behavior. *Acta Psychologica*, *243*, 1-11. https://doi.org/10.1016/j.actpsy.2024.104163.
44. Wang, Y. S., & Liao, Y. W. (2008). Assessing eGovernment systems success: A validation of the DeLone and McLean model of information systems success. *Government Information Quarterly*, *25*(4), 717–733. https://doi.org/10.1016/j.giq.2007.06.002.
45. Wang, Y. S., Tseng, T. H., Wang, W. T., Shih, Y. W., & Chan, P. Y. (2019). Developing and validating a mobile catering app success model. *International Journal of Hospitality Management*, *77*, 19–30. https://doi.org/10.1016/j.ijhm.2018.06.002.
46. Wangpipatwong, S., Chutimaskul, W., & Papasratorn, B. (2005). Factors Influencing the Adoption of Thai eGovernment

Websites : Information Quality and System Quality Approach. *International Journal of the Computer, the Internet and Management*, *13*, 1–7.

47. Wu, C., Zhou, Y., Wang, R., Huang, S., & Yuan, Q. (2022). Understanding the mechanism between IT identity, IT mindfulness and mobile health technology continuance intention: An extended expectation confirmation model. *Technological Forecasting and Social Change*, *176*, 1-10. https://doi.org/10.1016/j.techfore.2021.121449.
48. Xu, R., Bautista, A., & Yang, W. (2024). Learning satisfaction with online teaching video cases among pre-service preschool teachers in China. *Early Education and Development*, *35*(1), 77-95. https://doi.org/10.1080/10409289.2023.2214163.
49. Yang, J., Xiang, Y., & Liu, C. (2024). Enterprise sellers' satisfaction with business-to-business cross-border e-commerce platform: Alibaba.com as an example. *Heliyon*, *122*, 1-9. https://doi.org/10.1016/j.is.2024.102348.
50. Yuan, S., Liu, L., Su, B., & Zhang, H. (2020). Determining the antecedents of mobile loyalty: Cognitive and affective perspectives. *Electronic Commerce Research and Applications*, *41*, 1-9. https://doi.org/10.1016/j.elerap.2020.100971.
51. Zhang, X., Kuchinke, L., Woud, M. L., Velten, J., & Margraf, J. (2017). Survey method matters: Online/offline questionnaires and face-to-face or telephone interviews differ. *Computers in Human Behavior*, *71*, 172-180. https://doi.org/10.1016/j.chb.2017.02.006.
52. Zhong, J., & Chen, T. (2023). Antecedents of mobile payment loyalty: An extended perspective of perceived value and information system success model. *Journal of Retailing and Consumer Services*, *72*, 1-16. https://doi.org/10.1016/j.jretconser.2023.103267.

How to cite this article: Henry, Sambas Ade Kesuma, Keulana Erwin. Evaluation of online marketplace in Indonesia using the information system success theory approach: perceptions of accounting students at the faculty of economics and business, university of North Sumatra. *International Journal of Research and Review*. 2025; 12(2): 18-27. DOI: *https://doi.org/10.52403/ijrr.20250203*

******