

## **User Satisfaction of Accounting Information System Using Multiple Linear Regression Analysis**

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### **ABSTRACT**

The development of information systems is closely related to accounting which is useful for the operations of every organization. Almost every company uses information system to carry out their activities today. The information system will continue to develop and getting more advanced. This study aims to test and obtain empirical evidence of influence of information system quality, service quality, perceived usefulness, and top management support on user satisfaction of accounting information systems at Sakajaja Makmur Abadi Company. The sample in this study was 38 employees determining based on the side purposive method. The analytical tool using multiple linear regression analysis. The result showed variables of information system quality, service quality, perceived usefulness has a positive effect on user satisfaction of accounting information systems, while the variable top management support has no effect on user satisfaction of accounting information systems.

**Keywords:** Accounting Information Systems, Information System Quality, Perceived Usefulness and Top Management Support, Service Quality, User Satisfaction

### **INTRODUCTION**

#### **Research Background**

Development of information systems is closely related to accounting which is useful for the operations of every organization. Almost all companies use information system to carry out their activities. The information system will continue to develop and getting more advanced. With the advancement of existing information systems, companies will also need human resources that are capable to use and manage information systems. There are many benefits that can be felt from using information systems, with running of a good system, it will create comfort for employees. However, the information systems provided are not always a good quality. User satisfaction of information system user satisfaction is important in order to measure the success of implementing an information system.



Sakajaja Makmur Abadi Company is a company engaged in the pharmaceutical sector, but some employees find it difficult to use the information system provided by the company. Some employees still feel that the work done using information systems or accounting software takes a long time compared to doing work manually. With the provision information system by the company, this does not make employees satisfied because they still have problems in operating them. There are many factors still need to be evaluated at Sakajaja Makmur Abadi Company to increase the user's satisfaction of accounting information systems, including quality of information systems, information systems service quality, perceived usefulness and top management support.

Some studies that become the basis of this study were carried out by Widodo, Putranti & Nurchayati (2016), Suhendro (2017), Kuncoro (2017), Pamungkas and Nursiam (2017), Putrawan, Putri & Ariyanto (2017), Buana and Wirawati (2018), Hanan (2019), and Karnita, et., al. (2019). The result showed quality information systems have a positive effect on user satisfaction with accounting information systems. However, the result not in line with Novia (2018), Hapsari (2017), and Sutopo (2019) which found that the quality of information systems has no effect on user satisfaction with accounting information systems.

Based on results of previous research conducted by Suhendro (2017), Pelealu, Mandey & Jorie (2016) and Trisnawati, Assegaff & Rohaini (2019) showed that the quality of information system services has a positive effect on information system user satisfaction. However, this is not in line with the research by Kuncoro (2017), and Karnita, Kurniawan and Suangga (2019) which found that quality of information system services has no effect on user satisfaction. In research conducted by Pamungkas and Nursiam (2017) and Hanan (2019), showed that perceived usefulness has a positive effect on user satisfaction. However, this is not in line with the results conducted by Sutopo (2019) and Trisnawati, Assegaff & Rohaini (2019) which found that perceived usefulness has no effect on user satisfaction.

Based on research by Sutopo (2019) and Swandewi, Ariyanto and Dewi (2019), the results showed top management support have a positive effect on user satisfaction. However, this results not in line with research by Putrawan, Putri & Ariyanto (2017) and Hanan (2019) which showed top management support hav no effect on user satisfaction. Based on description and results of previous studies, it is known that there are still many differences in the results of previous studies that cause research inconsistencies (research gaps), so that researchers are interested in re-examining.

## **Literature Review and Hypothesis Development**

### **Accounting Information System User Satisfaction**

Employee turnover is a major problem that must be faced by all companies, which results in increased costs and decreased performance where companies must rearrange their human resources to ensure this employee mutation does not affect the company's performance in the future (Risdayanti & Sandroto, 2020). Satisfaction is a



measure of feeling either happy or not happy about something that is obtained through a process, either in work or in everyday life (Maya, Sopotan & Runtuwarouw, 2020). The satisfaction of accounting information systems users is the factors influence the success of information systems. Companies at this time always strive to meet the needs of accounting information systems users so as to increase their satisfaction (Ricca and Antonio, 2021). Kim and McHaney (2000) stated that the satisfaction of accounting information systems is a subjective evaluation of whether they like an information system or not.

### **Hypothesis**

#### **Effect of Information System Quality on Accounting Information System User Satisfaction**

Information system quality is the integration of all elements and sub-elements involved in forming an accounting information system to produce quality information. Accounting information system users believe quality of system they use, and feel that using an accounting information system is not difficult, so they will believe that use accounting information systems will provide greater benefits and improve their performance. If the information generated from the accounting software used is more accurate, punctual, and has good reliability, it will further increase the trust of users of the system. Widodo, Putranti & Nurchayati (2016), Suhendro (2016), and Hanan (2019) with research results which show the quality of information systems have a positive effect on user satisfaction. The hypothesis is:

H1: Quality of information systems have a positive effect on user satisfaction of information systems.

#### **Effect of Information System Service Quality on Accounting Information System User Satisfaction**

Service quality is an abstract and elusive concept, because service quality has intangible, varied, non-durable characteristics, and the production and consumption of services occur simultaneously (Pealelu, Mandey & Jorie, 2016, p. 146). If information system users feel good service quality provided by the program package provider, users tend to feel satisfied in using the system. Suhendro (2016), Pealelu, Mandey & Jorie, (2016), Mandasari and Giantari (2017) and Trisnawati, Assegaff & Rohaini (2019), their research found quality of information system services have a positive effect on the user's satisfaction. The hypothesis is:

H2: The quality of information system services has a positive effect on user satisfaction of information systems.

#### **Effect of Perceived Usefulness on User Satisfaction of Accounting Information Systems**

According to Hanan (2019, p. 25), the strength of motivation in a person will determine the quality of the behavior they show, so their confidence in using the accounting information system will also increase. It also leads to increased satisfaction with the accounting information system. The research conducted by Mandasari and Giantari (2017), Pamungkas (2017), and Hanan (2019) found that perceived usefulness has a



positive effect on user satisfaction in accounting information systems. The hypothesis is:

H3: Perceived usefulness have a positive effect on user satisfaction of accounting information systems.

**Effect of Top Management Support on User Satisfaction of Accounting Information Systems**

According to Hashmi in Hanan (2019, p. 18), top management support is the party responsible for regulating and making policies within a company. This shows that the higher the top management support, the higher the level of user satisfaction of the information system. The research conducted by Karnita, Kurniawan and Suangga (2019), Sutopo (2019) and Swandewi, Ariyanto and Dewi (2017) showed that top management support has a positive effect on user satisfaction. The hypothesis is:

H4: Top management support have a positive effect on user satisfaction of accounting information systems.

**RESEARCH METHOD**

This research was conducted on Sakajaja Makmur Abadi Company. This research aims to find the influence of information system service quality, information system quality, perceived usefulness and top management support on user satisfaction of accounting information systems. Sample in this study was 38 employees determining based on the side purposive method. This research used quantitative method and data were collected by conducting the interview and distributing questionnaires to 38 employees who become respondents. The analysis technique used is multiple linear regression analysis.

**RESULTS AND DISCUSSION**

**Table 1.** Multiple Linear Regression Test Results

		Coefficients <sup>a</sup>				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.973	7.710		2.461	.019
	QIS	.755	.221	.629	3.414	.002
	ISSQ	.471	.145	.607	3.241	.003
	PU	.440	.203	.338	2.168	.037
	TMS	-.071	.281	-.035	-.251	.803

Dependent Variable: USAIS



Table 1 shows:

- 1) coefficient value of The Quality Information Systems (QIS) is 0.755 and a significance value is (0.002 < 0.05). This mean Quality Information Systems have a positive effect on user satisfaction. This means that H1 in this study is accepted.
- 2) coefficient value of Information System Service Quality (ISSQ) is 0.471 and a significance value is (0.003 < 0.05). This shows that the Information System Service Quality (ISSQ) hav a positive effect on user satisfaction. This means that H2 accepted.
3. coefficient value of Perceived Usefulness (PU) is 0.440 and a significance value is (0.037 > 0.05). That means PU have no effect on user satisfaction. This means that H3 in this study is accepted.
4. coefficient value of Top Management Support (TMS) is -0.071 and a significance value is (0.803 > 0.05). This shows that Top Management Support (TMS) have no effect on user satisfaction of Accounting Information System. This means that H4 in this study is rejected.

## Discussion

### **Effect of Information System Quality on User Satisfaction of Accounting Information Systems**

The results shows that the quality of information systems have a positive effect on user satisfaction. Users of accounting information system believe in the system they use, and feel that using an accounting information system is not difficult, they believe that the use of accounting information systems will provide greater benefits and improve their performance. this study is in line with several previous studies from Widodo, Putranti & Nurchayati (2016), Suhendro (2016), and Hanan (2019) which found that the quality of information systems has a positive effect on user satisfaction of accounting information systems.

### **The Influence of Information System Service Quality on Satisfaction Using Accounting Information System**

The results of the study, it shows that the quality of information system services have a positive effect on the user satisfaction of accounting information systems at Sakajaja Makmur Abadi Company. The higher the quality of services provided, the higher the level of user satisfaction of the information system. The results of this study are in line with studies conducted by Suhendro (2016), Pelealu, Mandey & Jorie (2016), Mandasari and Giantari (2017) and Trisnawati, Assegaff & Rohaini (2019) which showed that the quality of information system has a positive effect on information system user satisfaction.

### **The Influence of Perceived Usefulness on Satisfaction in the Use of Accounting Information Systems**

Based on the research results, it shows perceived usefulness have a positive effect on user satisfaction of accounting information systems at Sakajaja Makmur Abadi Company. This also led to increase their satisfaction in using accounting information

system. Results of this study are in line with studies conducted by Mandasari and Giantari (2017), Pamungkas (2017), and Hanan (2019) which stated that perceived usefulness have a positive effect on user satisfaction.

### **The Influence of Top Management Support on User Satisfaction Using Accounting Information Systems**

Result of this study, shows the top management support have no effect on user satisfaction of using the accounting information system at Sakajaja Makmur Abadi Company. Support from top management is the party that has the authority and responsibility for the success of the information system and the continuity of the company. This theory supported by the theory of information system success by DeLone and McLean (1992) who reflected the dependence of measuring the success of accounting information systems. Results of this study, it shows there is no effect from top management support on user satisfaction of the information systems due to individual assumptions on the role of top management that management does not only prioritize users of the system but prioritizes clients, third parties and customers who must be controlled so that user assumptions. Regarding top management, system users are only the umpteenth factor among the prioritized factors. This result is in line with research by Hanan (2019) which found that top management support have no effect on user satisfaction with accounting information systems.

### **CONCLUSIONS**

The conclusions in this study are as follows, 1) Quality of information systems have a positive effect on user satisfaction of accounting information systems at Sakajaja Makmur Abadi Company, 2). Quality of information system service have a positive effect on user satisfaction of accounting information systems at Sakajaja Makmur Abadi Company, 3). Perceived usefulness has a positive effect on user satisfaction of accounting information systems at Sakajaja Makmur Abadi Company, and 4). Support from top management have no effect on user satisfaction of accounting information system at Sakajaja Makmur Abadi Company.

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