The Influence of Accounting Information System Quality and Perceived Usefulness on Accounting Information System (AIS) User Satisfaction (Case Study at the Head Office of the Bali Regional Development Bank)

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ABSTRACT

User satisfaction is an overall evaluation of experience in using information systems and the potential impact of information systems. Satisfaction of users of accounting information systems has an important role in the effectiveness of the use of accounting information systems. The purpose of this study was to determine and prove the effect of the quality of accounting information systems and their perceived usefulness on user satisfaction of accounting information systems. This research was conducted at the Head Office of the Bali Regional Development Bank. The total population in this study was 230. The sample was determined by purposive sampling method with a sample of 155. Data was collected using a questionnaire and the data analysis technique used was multiple linear regression analysis. Based on the data analysis it was found that system quality has a positive effect on user satisfaction of accounting information systems and perceived usefulness has a significant positive effect on the satisfaction of accounting information systems. This study supports the DeLone & Mclean Information System Success Model in explaining the positive relationship between information quality and accounting information system user satisfaction and supports the Technology Acceptance Model (TAM).

Keywords: Accounting Information System, Perceived Usefulness, User Satisfaction.

I. INTRODUCTION

The development of banking shows that they have an important role in the economy. Banking has an active role in the community's economy and is a company engaged in the service sector. The banking industry is often seen as the heart and driving force of a country's economy (Malloy & Lovett, 2019). This is shown by the strategic role of banking in a country's economy in collecting funds and distributing them to the public as financing for economic sector activities so that they can strengthen the economic structure of a country (Bachtaiar, 2019). The role of banking as a transmission institution means that banking institutions can control the amount and circulation of money. As an institution capable of creating financial instruments, banks are believed to be able to influence the supply of existing money circulation. With the ability to control the amount and circulation of money, banking institutions have an important role as a transmission in carrying out monetary policy.

In developing countries, especially Indonesia, the existence of banking is quite important, considering that a typical developing country is a savings-investment gap that cannot be covered by the government's budget. The role of banking in collecting and channeling funds is very helpful in the process of economic development. The importance of the existence of banking in Indonesia causes competition in the banking industry.

Technological developments can provide service support in the banking sector, namely information systems. The information system is something that is very important and is needed by the company. With the existence of information system technology, companies can improve the quality of the information produced. Information system technology is a key that can win the competition between banking companies. The use of information technology can also affect the performance of a company. This increase in performance will be achieved by increasing individual performance within the company. The use of information system technology currently covers all companies, including government and private agencies, and companies engaged in the banking sector are no exception. With this information system technology, it can make it easier for employees to carry out their duties in providing services to the wider community more quickly, easily, and efficiently.

Implementation of the use of information technology in banking companies, especially in the field of accounting is the use of Accounting Information Systems. Implementation of a good accounting information system will also produce good accounting information. Therefore, banking companies must evaluate their Accounting Information Systems so that later the implemented Accounting Information Systems can provide output by the needs and demands of banking companies.
Information systems play a role in the field of accounting because they make it easy for users to produce accounting information that is timely, complete, and easily understood (Krisnawati & Suartana, 2018). The purpose of an Accounting Information System is to improve the level of reliability of information generated by a system that is run manually without using information system technology. An Accounting Information System is a collection of resources in the form of people or equipment that is designed in such a way as possible to convert financial data or other data into information that will then be communicated to company decision-makers. With the Accounting Information System, companies be assisted especially in managing data owned by the company quickly and in a short time.

The use of Accounting Information Systems can have a positive impact on individuals and companies as described in the DeLone and McLean Information Systems Success Model (Iqbal & Rafiq, 2023). This research also raises the technology acceptance model or better known as the Technology Acceptance Model (TAM). TAM is used to measure how a user sees the benefits and conveniences offered by technology even before the user has an intention to use technology. Technology that is easy to use and provides benefits to users can later provide a sense of comfort in using it and can make users use the technology more and more. The sense of ease of use and the sense of usefulness are the main concepts in measuring TAM. TAM explains the factors that can determine whether technology users accept technology in general and explains why the system can affect someone in accepting it. In other words, TAM is used to explain why a technology can be applied. TAM states that the use of technology is influenced by user behavior which is influenced by perceived ease of use and perceived usefulness (Naeeem et al., 2023).

Perceived ease of use is a factor that measures the acceptability of the functions and benefits offered by technology to assist users in completing their work. When these two perceptions are owned by the user, a positive attitude towards the use of technology will be formed. Perceived ease of use, perceived usefulness, and user attitudes will directly shape the user's intention to use a technology.

This research was conducted to find out and prove how the factors mentioned in the Information System Success Model and TAM affect user satisfaction of Accounting Information Systems which in turn can also affect the performance of Accounting Information System users. Another study by Mangun Buana & Wirawati (2018) succeeded in proving that the quality of information systems and perceived usefulness have a positive effect on user satisfaction. Tulodo & Solichin (2019) proves that system quality has a negative effect on user satisfaction, while perceived usefulness has a positive effect on information system user satisfaction.

This research was conducted at the Head Office of the Bali Regional Development Bank which is a Bali Regional Owned Enterprise and has an important role for the regional economy of Bali. In supporting its performance, the Head Office of the Bali Regional Development Bank must accelerate the processing of corporate data and corporate decision making. In using the accounting information system, the Bali Regional Development Bank Head Office implements the Online Integrated Banking System (OLIBs), which is an integrated information system that focuses on the banking industry, so that each product and service produced can be developed in accordance with technological advances and has high flexibility. With the implementation of an accounting information system, it is believed that the use of an accounting information system can help improve performance and provide convenience so that it can reduce effort in carrying out its work.

In its refinement, the accounting information system has undergone various updates in accordance with the provisions in force in Indonesia and adapted to the needs of the company. The existence of these updates certainly has an impact on users who have to adapt themselves to the use of the updated accounting information system. Will the updating of the system improve the quality of the accounting information system and will this have an impact on increasing the quality of the accounting information system. And what is the impact of the quality of accounting information systems on user satisfaction of accounting information systems.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

A. The DeLone & McLean Information Systems Success Model

The DeLone & McLean Information System Success Model provides a comprehensive overview of performance measurement information Systems. The DeLone & McLean Information Systems Success Model is updated based on empirical and theoretical contributions. It has three main dimensions including system quality, information quality, and service quality. These three qualities must be measured separately because singly or together they will affect use and user satisfaction. Usage generally precedes user satisfaction which has a process meaning. Use with a positive experience will have an impact on positive user satisfaction as well. Increasing user satisfaction will have an impact on increasing usage and usage intentions. The use and satisfaction of users will generate certain net benefits. If the information system is continued, it can be assumed that the net profit from the owner's perspective is positive so that it can influence subsequent use and user satisfaction. There is a proposed association between dimensions of success in the process sense but does not show the positive or negative association in a causal sense. The nature of this causal association must be hypothesized in the context of a particular study such that a quality system is associated with positive system use and user satisfaction can lead to positive net benefits (Iqbal & Rafiq, 2023).

B. Technology Acceptance Model (TAM)

TAM is a theory that can explain why users are interested in using information systems and several factors that influence users in accepting an information system itself. The factors that influence users in using information systems are perceived ease of use and perceived usefulness. Both of these factors affect the willingness of users to utilize technology (Naeeem et al., 2023).

C. Accounting Information System Quality

The quality of the accounting information system is the integration of all elements and sub-elements involved in the
formation of an accounting information system in order to produce quality information. Assessment of the quality of accounting information systems is used to measure the performance of information technology systems. The success of the accounting information system can be seen from the increase in efficiency, effectiveness, and productivity of a company's operational activities. The indicators used to measure the quality variables of accounting information systems are efficiency, ease of access, integration, system response time, relevance, accuracy, timeliness, and completeness (Mangun Buana & Wirawati, 2018).

D. Perceived Usefulness

Perceived usefulness is a level where a person believes that using a technology will improve his performance. Indicators that can be used in measuring Perceived Usefulness are jobs that are easier, more useful, increase productivity, and improve work performance (Mangun Buana & Wirawati, 2018).

E. Accounting Information System User Satisfaction

User satisfaction is an overall evaluation of user experience in using information systems and the potential impact of information systems. Indicators that can be used to measure user satisfaction with accounting information systems are satisfaction with using the system, repeated use of the system, satisfaction with output, and satisfaction with accounting information systems (Triantono et al., 2021).

F. Research Hypothesis

The quality of the accounting information system is a concept that is integrated with all elements and sub-elements involved in forming an accounting information system in order to produce quality accounting information (Nuryanti et al., 2021). By using a quality information system, it will be able to generate a sense of satisfaction by users of accounting information systems in using the information system. Previous research was conducted by Prabadewi Apsari and Putra Astioka (2020), Anastasya and Rohman (2021), Pratiwi (2021), Kumalasari et al. (2021), Nuryanti et al. (2021), and Daryanto (2022) prove that the quality of accounting information systems has a positive influence on system user satisfaction.

H1: The quality of accounting information systems has a positive effect on user satisfaction of accounting information systems.

Perceived usefulness can be said to be good if the user feels that the system, he uses can simplify his work, provide usefulness, increase productivity, increase effectiveness and improve performance. Accounting information system users who trust their accounting information system will make work easier and more useful will certainly affect the satisfaction of accounting information system users. Normalindasari & Solichin (2020) stated that perceived usefulness has a significantly positive effect on user satisfaction of accounting information systems.

H2: Perceived usefulness has a positive effect on user satisfaction of accounting information systems.

III. Method

The research design in this study is a quantitative method with an associative descriptive approach, because in this study there are variables that will be examined in relation to them, and the aim is to present a more structured picture of the facts and relationships contained in the variables studied. The population in this study were users of accounting information systems who were employees at the Head Office of the Bali Regional Development Bank, totaling 230 people. The study took samples with the criteria of employees at the Bali Regional Development Bank Head Office who are users of accounting information systems and with work experience for at least 1 year, totaling 214 people. With 1 year of work experience, of course the employee knows and understands the use of the accounting information system implemented by the Head Office of the Bali Regional Development Bank. The determination of the sample used in this study is to use a non-probability sampling technique with purposive sampling method. The data collection method used is using a questionnaire. The results of the answers to the questionnaire will use a modified Likert scale. That is, the respondent's answer choices will be rated on a 4-point scale. Data Analysis Techniques The data analysis technique used in this study is multiple linear regression analysis using the Statistic Package of Social Science (SPSS) software.

IV. Research Results and Discussion

A. Respondent Characteristics

The number of respondents based on gender: male sex dominated in this study with a percentage of 54.84% with a total of 85 respondents. The number of respondents based on age: respondents aged 31-49 years dominated in this study with a percentage of 43.23% with a total of 67 respondents. The number of respondents based on recent education, Bachelor's degree dominates in this study with a percentage of 70.32% with a total of 109 respondents.

From the distribution of questionnaires carried out in this study, there were 185 questionnaires that were returned and 29 questionnaires that were not returned. Of the returned questionnaires, there were 30 questionnaires which were declared invalid due to non-compliance with the criteria set by the researcher and the presence of incomplete questionnaires such as no respondent's identity so that there were 155 questionnaires used in processing research data. The rate of return from distributing and receiving questionnaires in this study was 86.45% while for the rate of use from distributing and receiving questionnaires in this study was 83.78%.

B. Results of Multiple Linear Regression Analysis

Sig value. F is 0.000 which is below 0.05 so that it can be concluded that the regression model fits with the observation data so that it is feasible to use as an analytical tool to test the independent variable on the dependent variable. R2 value is 0.590, which means that 59% of accounting information system user satisfaction is influenced by the quality of accounting information systems and perceived usefulness and the remaining 41% is influenced by other variables not examined in this study.

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C. Effect of Accounting Information System Quality on Accounting Information System User Satisfaction

Significance level of 0.000 > 0.05 is produced and the regression coefficient value of the accounting information system quality is 9.502. Based on the test value, it can be concluded that H1 is accepted. The results of this test indicate that the quality of accounting information systems has a positive effect on user satisfaction of accounting information systems. If the quality of the accounting information system increases, user satisfaction of the accounting information system will also increase. The results of this study are also indicated by the answers to the questionnaires that have been given by the respondents as well as the existence of an efficient accounting information system, ease of access, integrated, fast response time, output that is accurate, relevant, timely and complete.

D. The Effect of Perceived Usefulness on User Satisfaction of Accounting Information Systems

The significance level is 0.000 < 0.05 and the regression coefficient value of perceived usefulness is 3.587. Based on these test values, it can be concluded that H2 is. The test results indicate that perceived usefulness has a significant positive effect on user satisfaction of accounting information systems. It can be concluded that if perceived usefulness increases, the satisfaction of accounting information system users will increase. The results of this study were also indicated by the answers to the questionnaires that had been given by the respondents as well as the perceptions of respondents who stated that accounting information systems are very useful, can facilitate work, and can increase work productivity and performance of users of accounting information systems.

E. Implications of Research Results

The results of this study prove that the quality of accounting information systems has a significant positive effect on user satisfaction of accounting information systems. Based on the information system success model by DeLone & McLean, the use and satisfaction of a system have a close relationship. The use of the system that is balanced with positive experiences will also have a positive impact on system user satisfaction. The Technology Acceptance Model (TAM) is also able to explain that perceived usefulness has a significant positive effect on user satisfaction. Perceived usefulness itself is a use of technology that is believed to bring benefits to its users. The Technology Acceptance Model (TAM) states that if a system is easy to use and can bring benefits according to its users, then users will feel satisfied and maximize its use.

V. CONCLUSION

The quality of accounting information systems and perceived usefulness are known to increase user satisfaction with accounting information systems. Banks must pay attention to and intensify the quality of the output produced by the accounting information system used by the company. So that the presentation of the resulting information is accurate and free from errors. Banks are also required to pay attention to and re-intensive accounting information systems implemented by companies that can generate positive user perceptions, especially in improving their performance in using accounting information systems. With the existence of a quality accounting information system, of course, the output produced will be of high quality and will impact the satisfaction of users of accounting information systems.

The results of this study can be used as a source of information, reference and consideration for the Head Office of the Bali Regional Development Bank in developing an information system in an effort to increase user satisfaction of accounting information systems which in turn can have an impact on increasing user performance in an effort to achieve company goals. For future researchers, this research can be used as reference material and references to add the necessary information.

REFERENCES


TABLE I: RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS

<table>
<thead>
<tr>
<th>Model</th>
<th>B</th>
<th>Std. Error</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>0.440</td>
<td>0.819</td>
<td></td>
<td>0.537</td>
<td>0.592</td>
</tr>
<tr>
<td>Accounting Information System Quality (X1) Perceived Usefulness (X2)</td>
<td>0.351</td>
<td>0.037</td>
<td>0.610</td>
<td>9.502</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>0.230</td>
<td>0.064</td>
<td>0.230</td>
<td>3.587</td>
<td>0.000</td>
</tr>
</tbody>
</table>
| Sig: 0.000            | R2: 0.615

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842-972.