

FACTORS INFLUENCING END-USER ACCOUNTING SYSTEM SATISFACTION AT 5-STAR HOTELS IN BADUNG REGENCY

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Abstract

This study aims to investigate the variables that affect users' satisfaction with accounting information systems. According to the Theory of Planned Behavior framework, the system quality and information quality are the variables that are assumed to affect information system user satisfaction. The impact of both on system user satisfaction will be investigated in this study. A sample of 86 respondents from an accounting department at a five-star hotel in Badung Regency made up the population of this quantitative study, which was undertaken. In this study, a linear regression test was applied to address the issues being studied. According to the study's findings, accounting software user satisfaction is positively impacted by the quality of information systems and information itself. The findings of this study lend support to the theory and earlier research.

Keywords: *Information System Quality, Information Quality, User Satisfaction*

Introduction

Information technology is currently growing rapidly along with this development, the accounting information system has also developed into a computer-based accounting information system. This information system, which is based on digital technology, considerably facilitates work in many different disciplines. Now that software is available, tasks that once required a lot of time and human labor may be completed efficiently. Information technology, according to Dandago and Rufai (2014), is one of the resources that must be present in an organization for decision-making to be as effective as possible. According to Romney and Steinbart (2015), information system designers utilize information technology in an effort to improve how information is filtered and received by decision-makers. The efficiency with which an organization's information system is managed, how user-friendly it is, and how well it makes use of available technology all play a role in how successful the system is (Goodhue, 1995). Because incompatible accounting software applications will make it difficult for users to complete their task, the choice of accounting software must be matched to the company's business procedures. User satisfaction will be lower if an accounting program is incompatible with their needs.

This study's theoretical framework is the Theory of Planned Behavior (TPB). By influencing attitudes toward attitudes, subjective norms, and perceived behavioral control, information technology implementation can influence intentions or desires. The first stage in defining the emergence of user satisfaction

in accounting information systems is the desire to use technology. Users would feel content when the system functions properly and meets their demands by promoting its use and being aware of its outcome (Irantó and Juniarti, 2012). According to Ein-Dor and Segev (1988), systems that offer positive advantages would boost user satisfaction and encourage ongoing use (Guimares & Igaría, 1997). The quality of information system used by a company and quality of information produced by the system are factors related to user satisfaction with the information system (Prayanthi et al., 2020).

The job of information system users is more effective and efficient when information systems that create high-quality information are used (Azhar, 2017). The intrinsic knowledge about the system itself is a property of an information system's quality (DeLone and McLean, 1992). According to Davis et al. (1989) and Chin and Todd (1995), perceived ease of use, or the degree to which computer technology is thought to be comparatively simple to understand and operate, is another way to describe information system quality. This demonstrates that users of information systems will have more time to engage in activities that are likely to enhance their overall performance if they perceive the system to be simple to use and require little effort. If information system users feel that the system's quality and the information it produces are good and trustworthy in the decision-making process, they will be satisfied with the information system they use.

According to Rai et al. (2002), the output of the used information system can be used to define the quality of information it produces. According to Setyo and Dessy (2015), the usage of information systems that generate high-quality output allows for the evaluation of the information's quality. An information system's users are more satisfied with it when the quality of information it produces is higher (DeLone & Mclean, 2003). If the system generates accurate information and the users find the information valuable in their job, the users will recommend the system to their peers, which will encourage more people to try using the new system.

Customer satisfaction is essential for the hospitality industry, as it can affect hotel ratings. Management issues include ensuring no fictitious income or fraud, accurate delivery of room occupancy information, poor check-in and check-out processes, weak hotel information systems, and inaccurate cost reporting (Pratiwi, 2019). The hospitality industry uses several information systems to support its services, one of which is an accounting software. The accounting information system is used to support the processes of receiving and disbursing cash, purchasing and receiving inventories, and preparing financial reports. Research on user satisfaction with accounting information systems was conducted at five-star hotels in Badung Regency because the largest number of five-star hotels in Bali Province are in that district.

Compared to other hotel categories, five-star hotels have more comprehensive amenities. The required management and information systems are therefore more complicated. Because it makes work easier, software is extremely vital in hotels. Not all software, nevertheless, will be appropriate for the hospitality industry. Because of this, operational requirements and business procedures must be taken into account while using software in hotels. Even the creation of

accounting software. It is crucial to conduct user satisfaction research in order to evaluate how well an organization's information systems have been implemented. Previous research on the impact of the quality of software and information systems on user satisfaction hasn't resulted in consistent findings. Ardianto (2017) found that system quality, information quality, and service quality affect user satisfaction. The same result was also found by Cicilia (2022), where variables such as the quality of the information system used by an entity and the quality of the information generated by the software play an important role in software user satisfaction.

Hanadia (2017) discovered that user satisfaction was unaffected by the system quality variable. According to Ridho's research (2020), the information quality variable has an impact on how satisfied accounting software customers are. However, user knowledge and involvement, quality of information system, and perceived usefulness, meanwhile, have no influence on software user satisfaction. In light of the circumstances mentioned previously, the purpose of this study is to determine if system quality and information quality have an impact on accounting software users' satisfaction at five-star hotels in the Badung Regency.

Literature Review

The Theory of Planned Behavior

One theory that can be used to judge how well-accepted technology use is the theory of planned behavior. Ajzen (1991) introduced the theory of planned behavior (TPB), which seeks to explain how a person's intentions influence their conduct. A person's attitude and conduct are influenced by how they react to and perceive an event, in accordance with the Theory of Planned behavior (Sakdiyah et al., 2019). discusses how someone's interest in doing a certain way leads to their conduct. According to the Theory of Planned Behavior, three primary factors—attitude toward behavior, subjective norms, and perceived behavior control—determine behavioral intention. The notion of planned behavior is predicated on the idea that a person will think about the consequences of their behavior before deciding to act in a certain way. One's intention to act will be higher if there is a good attitude and encouragement from others (Ajzen, 2005).

Information System

An information system is a piece of software that receives, transmits, saves, collects, edits, or illustrates data in support of people, groups, or other software systems (Haverkort, 2011). Information systems can add value to a company by producing timely, accurate, and reliable information (Handoko & Dharmadiaksa, 2017). The information system used in the world of accounting is called the Accounting Information System. According to Dewi and Ernawatiningsih (2018), a system that collects, records, saves, and analyses data to produce information for decision-makers is known as an accounting information system.

End-user satisfaction

The end-user computing satisfaction model, created by Doll and Torkzadeh (1988), can be used to gauge how well an information system is being used by its users. Five factors—content, accuracy, format, ease, and timeliness—were designed

and verified by Doll and Torkzadeh as an end-user computing satisfaction instrument (Xiao & Dasgupta, 2002). Previous studies have shown that the failure of implementing an information system is mainly related to user behavior problems rather than technical problems (Jati et al., 2015). So end-user satisfaction is one of the factors that must be considered in the development of information systems.

Research Methods

At a five-star hotel in Badung Regency, this study was carried out. The participants in this study were accounting staff members at the five-star hotels in Badung Regency. These employees consist of the Chief Accountant, Income Auditor, Account Payable, Account Receivable Cost Controller, Purchasing, Receiving, Storekeeper, Bookeeper, and Credit Manager. Only internal users, employees, or staff at Five Star Hotels in Badung Regency who match the following criteria will be included in the study's participants.: 1) Five-star hotels in Badung Regency that already have an information technology system 2) Active staff/employees 3) Sections related to the use of accounting information technology and a minimum of two years of work experience. In this study, which used pre-established sampling techniques, 86 respondents were representative of the total number of participants. Regression analysis was utilized in this study's data analysis to ascertain how the independent factors affected the dependent variable. Prior to evaluating the hypothesis, the validity and dependability of the data quality must be examined. Additionally, the used data must undergo traditional assumption testing prior to doing the regression test. According to Rukmiyati and Budiarta (2016), an element of a system's inherent information is the system's quality. The satisfaction that system users are with how the program operates and how they feel about the results it produces is how good an information system is judged to be. Knowing the degree of user satisfaction with the accounting software can help you make a more accurate determination of whether a system is useful or not. The quality of the company's information system improves with higher levels of user satisfaction, which in turn stimulates users' productivity when using accounting software. In research conducted by Khairunnisa and Yunanto (2017), Nurul (2018) states that system quality plays an important role in increasing end-user satisfaction with software.

According to DeLone and McLean (1992), information quality is the output quality of information that information systems produce. Accuracy, relevance, informativeness, and competitiveness are a few of the qualities used to evaluate the quality of information from this accounting software (Weber, 1999). An organization's ability to conduct its operational activities will be facilitated by the availability of information having these qualities. Information is knowledge that is the outcome of analyzing relevant data and drawing a judgment. If some data can be used to generate a conclusion, it can be said that the data is information. It is anticipated that users will perform better when given information that can increase their level of satisfaction. According to research by Hanadia (2017), Wirawati (2018), and Ridho (2020), information system quality plays an important role in

increasing software user satisfaction. Based on the literature review and the results of previous research, the following hypothesis can be formulated:

H1: Information system quality has a positive effect on accounting software user satisfaction.

H2: Information quality has a positive effect on accounting software user satisfaction.

Data for this study were gathered through the use of questionnaires. A five-point Likert scale was utilized to evaluate the survey data for this study. The quality of the information system is determined by the quality of the software used in planning and carrying out work. Information system quality is measured by questionnaire questions adopted from Rukmiyati & Budiarta (2016). This variable is measured by nine questions. The user's assessment of the information quality generated by the employed accounting software is the quality of information being discussed in this study. This variable is measured by six questions adopted from the research of Rukmiyati & Budiarta (2016). The degree of user satisfaction with the accounting software being used and the output that the software generates is used in this study to gauge information system user satisfaction. This questionnaire question was adopted from the research of Rukmiyati & Budiarta (2016), which consists of 12 questions.

Results and Discussion

Data Description

Based on data in 2018, it was able to record economic growth of 6.41 percent (Badung Regency Government, 2014: 5.10). In 2021 the number of 1 to 5 star hotels in Badung Regency has reached 308 hotels or 76.4% of the total number of hotels in Bali. Along with the increase in tourist arrivals marked by the development of hotel development in Badung Regency, it also affects the number of transactions that occur at hotels. This causes companies, especially at 5-star hotels, to try to provide accounting information systems so that they can produce the desired output. The data in this study were obtained through questionnaires distributed to 86 respondents who were staff or employees of the Accounting Department at 5 star hotels in Badung Regency.

Validity and Reliability Test Results

Validity and reliability tests were run on the study instrument before the data were further processed. The validity and reliability of the research instrument items used in this study were assessed using both tests. If an instrument has a correlation coefficient between items that is greater than 0.30 and an alpha error rate of 0.05, it is considered legitimate. The results of the research instrument validity test showed that the measuring instruments used met the requirements. The results of the validity test are displayed in Table 1 below.

Table 1
Validity test results

Variable	Indicator	Correlation coefficient	Description
System quality (X1)	X1.1	0.603	Valid
	X1.2	0.503	Valid
	X1.3	0.711	Valid
	X1.4	0.439	Valid
	X1.5	0.469	Valid
	X1.6	0.557	Valid
	X1.7	0.711	Valid
	X1.8	0.675	Valid
	X1.9	0.776	Valid
Information quality (X2)	X2.1	0.555	Valid
	X2.2	0.713	Valid
	X2.3	0.740	Valid
	X2.4	0.884	Valid
	X2.5	0.539	Valid
	X2.6	0.747	Valid
End User Satisfaction (Y)	Y1	0.711	Valid
	Y2	0.773	Valid
	Y3	0.859	Valid
	Y4	0.751	Valid
	Y5	0.771	Valid
	Y6	0.775	Valid
	Y7	0.740	Valid
	Y8	0.774	Valid
	Y9	0.573	Valid
	Y10	0.464	Valid
	Y11	0.587	Valid
	Y12	0.683	Valid

It is required to assess the statement items' unidimensionality on the researched latent variables in order to ensure the accuracy of the measuring device. The Cronbach's alpha value is used as the reliability test technique in this investigation. If Cronbach's alpha is greater than or equal to 0.60, it is regarded as dependable. The results of the research instrument reliability test showed that the measuring instruments used met the requirements. Table 2 below provides the results of the reliability test.

Table 2.
Validity test results

Variable	Cronbach's Alpha
System Quality (X1)	0.751
Information Quality (X2)	0.785
End User Satisfaction (Y)	0.902

Regression Test Results

The effectiveness of system quality (X1) and information quality (X2) on accounting software user satisfaction at 5-star hotels in Badung Regency is evaluated using linear regression analysis. The following table shows the outcomes of the regression analysis.

Table 3
Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-5.621	2.666		-2.109	.038
Kualitas sistem informasi	.353	.054	.272	6.506	.000
Kualitas informasi	1.701	.087	.819	19.610	.000

Based on Table 1, the linear regression equation is.

$$Y = -5.621 + 0.353 (X1) + 1.701 (X2)$$

The regression equation can be explained as follows:

- It is known that a constant value of -5.621 means that if the variable information system quality and information quality is 0 (zero), then user satisfaction (Y) is negative by 5.621.
- $\beta_1 = 0.353$; means, the information system quality variable has a positive relationship to user satisfaction. That is, if the information system quality variable (X1) increases by 1%, then user satisfaction (Y) will increase by 0.353%.
- $\beta_2 = 1.701$; means that the information quality variable has a positive relationship to user satisfaction. That is, if the information quality variable (X2) increases by 1% then user satisfaction (Y) will increase by 1.701%.

The value of Sig. = 0.000 0.05, which means that the hypothesis H0 is rejected and H₁ is accepted, is known from the results of the t test. It shows that the quality of the information system (X1) significantly improves user satisfaction with accounting software (Y). Additionally, the information quality (X2) has been shown to positively impact user satisfaction with accounting software (Y), with the value of Sig. = 0.000 0.05 indicating that the hypothesis H0 is rejected and the hypothesis H₂ is accepted.

The value of the adjusted R square represents the size of the coefficient of determination. The adjusted R square has a value of 0.863, as seen in the accompanying table. This indicates that 86.3% of user satisfaction is determined by the quality of the information system and the information itself, with the remaining 13.7% being impacted by other factors not covered in this study.

Table 4
R Square Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.931 ^a	.866	.863	2.042

Discussion

According to the results of the data study, users of accounting software are more likely to be satisfied when the information system is of high quality. This means that the quality of information systems have increased, which will be followed by an increase in user satisfaction with accounting software. The research's conclusions show that the accounting software used by five-star hotels in the Badung district is accurate and consistent with what is needed to do the job. A good system's quality, for instance, can be determined by how frequently it encounters faults. Employees should feel at ease utilizing accounting information systems to carry out their regular tasks as a result of these considerations. Employees will be encouraged to use the system consistently to complete their everyday tasks.

According to the study's findings, user satisfaction with accounting software is positively and significantly correlated with the quality of the output information. This implies that as information quality rises, customer satisfaction with accounting software will also rise in tandem. According to the findings of this study, it can be concluded that the data produced by accounting software in five-star hotels in Badung Regency is pertinent or in line with what is required to carry out duties or make decisions. This demonstrates the high caliber of the information generated. Information must also be precise, thorough, and timely in order to be of great value. The findings of this study are consistent with prior research done by Nurul (2018) at PT. Japfa Comfeed Indonesia Tbk. Tanjung Morawa Cab Medan, which clearly indicate that the Information System Quality variable has a favorable impact on end user satisfaction in the system that the company uses. The findings of this investigation concur with Ardianto (2017) study results which conducted research on academic information system user satisfaction at Merdeka University Malang. The findings of this study suggest that the quality of the system employed, the quality of the information generated, and the quality of services offered to system users all have an impact on the general satisfaction of users of academic information systems. The coefficient of determination (R^2) of 0.863 indicates that the independent variables tested in this study are able to explain the dependent variable of 86.3%. The difference in the results of the coefficient of determination with previous studies could have occurred due to differences in location and time of study. So that the findings of this study can support previous studies that showed that an efficient information system and a good information system may enhance user satisfaction with accounting software.

Conclusion

The following are the inferences that can be made from the data analysis of the factors affecting accounting software users' satisfaction at five-star hotels in Badung Regency:

- a. The user satisfaction with accounting software is positively and significantly correlated with the information system quality characteristic (X1). This is evident from the t test calculation results, which show a beta coefficient of 0.353 and a Sig. 000, indicating that users of accounting information systems are more satisfied with higher-quality systems owned by 5-star hotels in Badung Regency.
- b. The user satisfaction of accounting software (Y) is positively and significantly influenced by the information quality variable (X2). The results of the t test calculation, which have a beta coefficient of 1.701 with a Sig. 000, show this. This demonstrates that the level of satisfaction of accounting software users at 5-star hotels in Badung Regency will be impacted by how accurate and precise the information produced is.
- c. The modified R square value was 0.863, according to the computation of the coefficient of determination. This indicates that at Five Star Hotels in Badung Regency, system quality and information quality influence accounting software user satisfaction (Y) by 86.3% and 13.7%, respectively.

Based on the findings of this study, businesses, in this case hotels, must pay close attention to the standard of their information systems and the information contained in their accounting software. The hotel accounting system has an important role in supporting hotel operations, not only in the back office but also in the front office. So that in an information system, user satisfaction must be considered since the development of the system itself. The findings of this study are anticipated to contribute to the hospitality sector's understanding of the value of maintaining system quality and the caliber of data produced by a system. In order to identify potential issues that users of the system might encounter, frequent system maintenance is necessary in addition to when a new system is first use

Statement of Appreciation

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