

## Influence of Information Technology and Quality Accounting Information Systems against User Satisfaction

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**ABSTRACT :** The purpose of this study where the researcher is interested to conduct research with the aim to know the influence of Information Technology (X1) and Quality Accounting Information System (X2) on User Satisfaction (Y) at the Financial Management Agency and Regional Asset District Government, West Java Province. The method used in this research is descriptive quantitative method, research methodology is way to solve systematic research problem. Research methodology is a way to systematically solve the research problems. It may be understood as a science of studying how research is done scientifically. In it we adopted a researcher studying his research problem along with the logic behind them. It is necessary for the researcher to know not only the research methods but also the methodology. Researchers not only need to know how to develop certain indices. Based on the results of the above research and the discussion described in the previous chapter, it can be concluded that this study provides empirical evidence about the important role of Information Technology (X1) and Quality Accounting Information System (X2) on User Satisfaction (Y) on Financial Management Board and Regional assets Local Government District, City and Province of West Java. This research has proved that variable of Information Technology (X1) and Quality of Accounting Information System (X2) to User Satisfaction (Y) at Financial Management Body and asset of Regional Government of Regency, City and Province of West Java

**KEYWORDS -** Information Technology, Quality Accounting Information Systems and User Satisfaction

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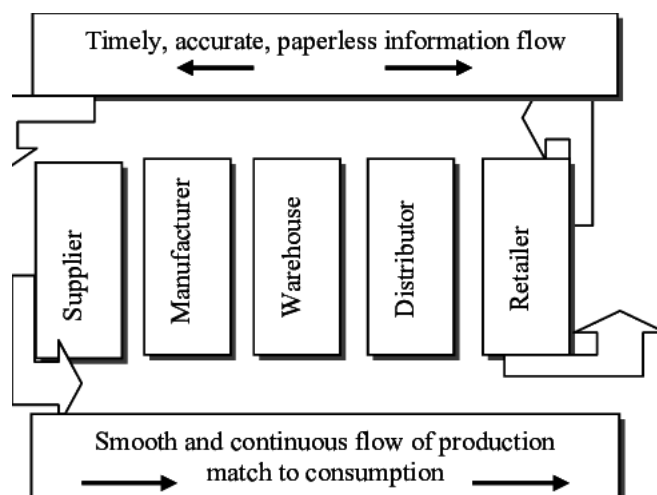
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### I. INTRODUCTION

Information technology (IT) refers to the hardware, software, and related system components that organizations use to create computerized information systems. IT has been a major force in our current society and now influences our lives in many personal ways for example, when we use digital cameras to take pictures, access the Internet to make a purchase or learn about something, or make phone calls to friends and family. It is perhaps less clear that computer technology has also had profound influences on commerce. In this information age, for example, fewer workers actually make products, and more of them produce, analyze, manipulate, and distribute information *about* business activities. These individuals are often called knowledge workers. Companies find that their success or failure is often dependent on the uses or misuses of the information that knowledge workers manage. The information age has important implications for accounting because that is what accountants are knowledge workers. In fact, accountants have always been in the “information business” because their role has been, in part, to communicate accurate and relevant financial information to parties interested in how their organizations are performing. The information age also includes the increasing importance and growth of e-business, conducting business over the Internet or dedicated proprietary networks, and e-commerce, a subset of e-business, which refers mostly to buying and selling transactions. In many ways, accounting is itself an information system a communicative process that collects, stores, processes, and distributes information to those who need it.

For instance, corporate accountants develop financial statements for external parties and such other reports as *accounts receivable aging analyses* for internal managers. But users of accounting information sometimes criticize AISs for only capturing and reporting *financial* transactions. They claim that financial statements often ignore some of the most important activities that influence business entities. For example, the financial reports of professional basketball team would not include information about hiring a new star because this would not result in journal entries in the franchise’s double-entry accounting system. Today, however, AISs are concerned with non financial as well as financial data and information. Thus, our definition of an AIS as an enterprise-wide system views accounting as an organization’s primary producer and distributor of many different types of information. The definition also considers the AIS as *process focused*. This matches the contemporary perspective that accounting systems are not only financial systems [1]. Information Technology

covers all forms of technology used to create, store, exchange and use information in various forms such as business data, voice conversations, still images, motion pictures, multimedia presentations, and other forms including those that have not been compiled. An easy-to-use term for entering and computer telephony technology with the same word. IT is the technology that drives what is often called the information revolution [2]. Next is still the same as before where Information technology (IT) is a term that encompasses all forms of technology forms of technology used to create, store, exchange, and use information in various forms (business data, voice conversations, still images, motion pictures, multimedia presentations, and other forms, including those not yet conceived). This is a convenient term to include telephony and computer technology with the same word [3].

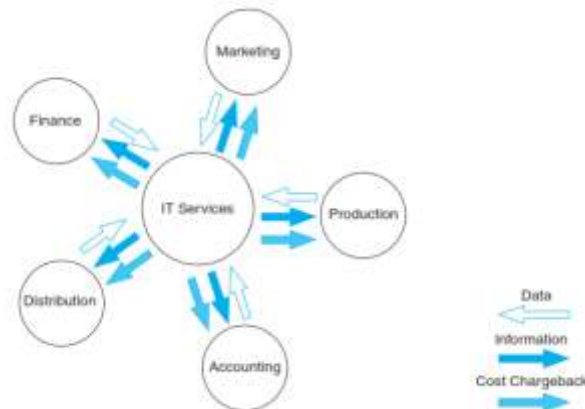


**Fig. 1 Role of Information Technology in Supply-Chain Integration III. Data Specification For The Information Model**

## II. LITERATURE REVIEW

The term information technology covers all forms of technology used to create, store, exchange and use information in various forms such as business data, voice conversations, still images, motion pictures, multimedia presentations and other forms including the unknown. easy-to-use terms for entering telephony and computer technology with the same word. it is the technology that drives what is often called the "information revolution" [4]. the is disciplined project management is embedded in the organization's it strategy and is usually under the direction of the chief information officer (cio). it is a term that encompasses all forms of technology used to create, store, exchange, and use information in various forms (business data, voice conversations, still images, moving images, multimedia presentations, and other forms, including those not yet understood). this is a convenient term to include both [5]. information technology: "terms that cover all forms of technology used to create, store, exchange, and use information in various forms (business data, voice conversations, still images, motion pictures, multimedia presentations, and other forms, including the unknown) this is an easy-to-use term for entering telephony and computer technology with the same word "[6]. management information or mis - data processing or dp - information processing or information technology ip (it) - a term that encompasses all forms of technology used to create, store, exchange, and use information in various forms (business data, voice conversations, still images, moving images, multimedia presentations, and other forms, including the unknown). this is a convenient term to include both [7]. hr system: application of information technology in human resource management system. information technology: the term encompasses all forms of technology used to create, store, exchange, and use various forms of information (business data, voice conversations, still images, moving pictures, multimedia presentations, and other forms, including those not conceived) 8]. this term "is used interchangeably with postsecondary education in journal articles and educational discourse" (random house, 1987, p. 902). information technology: "terms that cover all forms of technology used to create, store, exchange, and use information in various forms (business data, voice conversations, still images, motion pictures, multimedia presentations, and other forms, including the unknown) This term (sic) is an easy term to include both. [9] The term ICT encompasses the technological and communications infrastructure for conveying information such as radio, satellite, telephony, and the internet. Information Technology (IT) is a term that encompasses all forms technology used to create, store, exchange, and use information in various forms such as business data, voice conversations, still images, moving pictures, multimedia presentations, and other forms, including those not yet conceived. [10] Like accounting, the Information Technology Function linked to the source of information where the activities can be arranged in

several different ways u extreme structure is a centralized data processing where the extreme approach is the processing approach to the distributed data. Centralized Data Processing. Under a centralized data-processing model, all data processing is performed by one or more large computers housed on major sites that serve users throughout the organization. End users compete for this. The centrally managed Database Administration maintains their data source in a central location owned by all end users. In this shared data arrangement the administrative group-independent independent database led by the database administrator is responsible for the security and integrity of the database. We are exploring the data. Data processing. Group data processing managing computer resources used is the process of daily transactions. It may consist of functions: data control, data conversion, computer operation, and data library.



**Fig. 1 Centralized Data Processing Approach**

**Information Generation.** Information generation is the process of compiling, arranging, formatting, and presenting information to users. Information can be an operational document such as a sales order, a structured report, or a message on a computer screen. Regardless of physical form, useful information has the following characteristics: relevance, timeliness, accuracy, completeness, and summarization. **Relevance.** The contents of a report or document must serve a purpose. This could be to support a manager's decision or a clerk's task. We have established that only data relevant to a user's action have information content. Therefore, the information system should present only relevant data in its reports. Reports containing irrelevancies waste resources and may be counterproductive to the user. Irrelevancies detract attention from the true message of the report and may result in incorrect decisions or actions. **Timeliness.** The age of information is a critical factor in determining its usefulness. Information must be no older than the time period of the action it supports. **Accuracy.** Information must be free from material errors. However, materiality is a difficult concept to quantify. It has no absolute value; it is a problem-specific concept. This means that, in some cases, information must be perfectly accurate. In other instances, the level of accuracy may be lower. Material error exists when the amount of inaccuracy in information causes the user to make poor decisions or to fail to make necessary decisions. We sometimes must sacrifice absolute accuracy to obtain timely information. Often, perfect information is not available within the user's decision time frame. Therefore, in providing information, system designers seek a balance between information that is as accurate as possible, yet timely enough to be useful. **Completeness.** No piece of information essential to a decision or task should be missing. **Summarization.** Information should be aggregated in accordance with the user's needs. Lower level managers tend to need information that is highly detailed. As information flows upward through the organization to top management, it becomes more summarized [11].

### **III. RESEARCH METHODS**

Research methodology is a way to systematically solve the research problems. It may be understood as a science of studying how research is done scientifically. In it we are study the various steps that are generally adopted by a researcher in studying his research problem along with the logic behind them. It is necessary for the researcher to know not only the research methods techniques but also the methodology. Researchers not only need to know how to develop certain indices [12]. In other words, all the methods used by the researcher during the study of his research problem are referred to as research methods. Because the object of research, especially applied research, it comes to solutions to specific problems, available data and unknown aspects of the problem must be interconnected with each other to enable solutions [13]. The research methodology is the way to solve systematic research problems [14].

#### IV. ANALYSIS AND DISCUSSION

1. The Influence of Information Technology Against User Satisfaction at Financial Management Body and asset of Regional Government of Regency, City and Province of West Java

**Table 1 Significance Test on the Influence of Information Technology Against User Satisfaction at Financial Management Board and Asset of Regional Government of Regency, City and Province of West Java**

| Path coefficient | t <sub>count</sub> | t <sub>crisis</sub> | Assumption                               | Conclusion          |
|------------------|--------------------|---------------------|--|---------------------|
| 0,774            | 2,363              | 1.96                | t <sub>count</sub> > t <sub>crisis</sub> | Hypothesis accepted |

Source: PLS Calculation Results

According to the table above processed using *Smartpls* software Version 2.0, the t<sub>count</sub> value is 2,363, which is greater than t<sub>crisis</sub>, 1,96. It can be concluded that t<sub>count</sub> > t<sub>crisis</sub> thus Information Technology (X1) Against User Satisfaction (Y) at the Financial Management Board and the Regional Asset of Regency, City and West Java Provincial Government

2. The Influence of Accounting Information System Quality (X2) on User Satisfaction (Y) at Financial Management Board and Regional Asset of Regency, City and West Java Provincial Government

**Table 2 Significance Test on the Influence of Accounting Information System Quality (X2) on User Satisfaction (Y) at Financial Management Board and Regional Asset of Regency, City and West Java Provincial Government**

| Path coefficient | t <sub>count</sub> | t <sub>crisis</sub> | Assumption                               | Conclusion          |
|------------------|--------------------|---------------------|--|---------------------|
| 0,203            | 2,635              | 1.96                | t <sub>count</sub> > t <sub>crisis</sub> | Hypothesis accepted |

Source: PLS Calculation Results

According to the table above processed using *Smartpls* software Version 2.0, the t<sub>count</sub> value is 2,635, which is greater than t<sub>crisis</sub>, 1,96. It can be concluded that t<sub>count</sub> > t<sub>crisis</sub> thus Quality Accounting Information System (X2) affects User Satisfaction (Y) at the Financial Management Board and asset Local Government District, City and Province of West Java

#### V. CONCLUSIONS AND SUGGESTIONS

Based on the results of the above research and the discussion described in the previous chapter, it can be concluded that this study provides empirical evidence about the important role of Information Technology (X1) and Quality Accounting Information System (X2) on User Satisfaction (Y) on Financial Management Board and Regional assets Local Government District, City and Province of West Java. This research has proved that variable of Information Technology (X1) and Quality of Accounting Information System (X2) to User Satisfaction (Y) at Financial Management Body and asset of Regional Government of Regency, City and Province of West Java

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