

# The Effect of Information System Quality, Information Quality and Perceived Usefulness on User Satisfaction of Accounting Information System at CV Pusat Cleanoz Penghemat BBM in the Karanganyar Regency

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**Abstract:** This study aims to analyze the effect of information system quality, information quality and perceived usefulness on accounting information system user satisfaction. This type of research uses quantitative methods. Data collection using a questionnaire. The population in this study were all employees at CV Pusat Cleanoz Penghemat BBM in the Karanganyar Regency, totaling 150 employees. The Sampling used a purposive sampling technique to obtain a sample of 67 employees. The data analysis method used in this study is multiple linear regression analysis. The results of this study indicate that the variables of information system quality and perceived usefulness affect on user satisfaction with accounting information systems. At the same time, the information quality variable does not affect the satisfaction of accounting information system users.

**Keywords:** *Information System Quality, Information Quality, Perceived Usefulness, Accounting Information System User Satisfaction*

## I. INTRODUCTION

The application of Accounting Information Systems in the corporate environment is a basic need that must be met in order to be able to compete globally. One of them is the use of accounting information systems to facilitate processing corporate transaction data into information that has more value. In implementing Accounting Information Systems, user satisfaction can be influenced by information systems quality, the information quality and the perceived usefulness produced. Users will feel satisfied using the Accounting Information System and get the job done well. If the level of user satisfaction with an information system is higher, their performance will also be higher.

Information Systems Quality is defined as perceived ease of use which is the degree to which computer technology is perceived to be relatively easy to understand and use (Davis, 1989). the user of the information system feels that using the system is easy, and the user does not require much effort to use it, so they will have more time to do other things that are likely to improve their overall performance [1].

A quality system will drive the success of the system in the company. A system is said to run effectively because it can meet the needs that exist in the company, both individually and in groups. A company can also provide a positive impact and maximum utilization. The higher the quality of information the Information System produces, the more it will increase user satisfaction [2]. Suppose the end user of the information system believes that the quality of information generated from an information system is good. In that case, the end user will feel satisfied using the information system [1]

Perceived Usefulness is also one factor that influences whether or not user satisfaction with Accounting Information Systems. The better the quality of Information Systems, the quality of information, and perceived Usefulness can minimize errors. Suppose the user is aware of an error that can be corrected immediately. User satisfaction with the accounting information system will be better. CV Pusat Cleanoz Penghemat BBM is a company engaged in marketing which is the fastest-growing business in generating income for distributors who are actively running it. In these conditions, the ability to manage information effectively is essential.

CV Pusat Cleanoz Penghemat BBM began to develop quality information systems to provide good service and comfort. One of them is to prevent the occurrence of unstable networks that slow down employees to input data. This certainly interferes with the company's ability to achieve the level of efficiency that should be achieved. So that in the future, CV Pusat Cleanoz Penghemat BBM will provide the best comfort that will produce satisfaction for every user.

Research conducted by [3] states that the quality of Information Systems, Information Quality and perceived Usefulness have a positive and significant effect on user satisfaction with Accounting Information Systems. This means that the higher the quality of Information Systems, the quality of information and perceived usefulness, the higher the satisfaction of users of Accounting Information Systems. In contrast, [4] research found that the quality of Information Systems is relatively low for user satisfaction with Accounting Information Systems. Research conducted by [5] found that partially the quality of information did not have a significant influence on user satisfaction.

Based on the background described above, the authors conducted a study entitled "The effect of Information System Quality, Information Quality and Perceived Usefulness of user satisfaction Accounting Information System at CV Pusat Cleanoz Penghemat BBM in Karanganyar".

## **II. Theoretical Background**

### **1) Agency Theory**

Since the discovery of agency theory in 1970 by accounting experts in the United States, the role of accounting as a medium of information for parties outside the company has been questioned its reliability. Agency theory that explains the problem of mutual risk arising from cooperation between the two parties has been widely discussed as the role of accounting information as a medium of the relationship between the two parties ( [6] Every activity of the company applies accounting as a means of communication. Accounting and information systems are closely related because, in essence, accounting is an information system and general theory of information on the problem of effective operation. Accounting also forms a large part of the general information expressed quantitatively.

### **2) Information Systems**

An information system is a system within an organization that meets the needs of daily transaction processing that supports the operational functions of an organization that is managerial with the strategic activities of an organization to be able to provide certain outside parties with the necessary reports [7]. An information system (SI) is a set of formal procedures by which data is collected, processed into information, and distributed to users [8]. The information system is a collection of sub-systems consisting of physical and non-physical that are interconnected with each other to process data into information needed by system users [9] In addition, information systems as a set of interrelated elements or components that collect (input), manipulate (process), store, and disseminate (output) data and information and provide corrective reactions (feedback) to meet objectives ( [10]

### **3) Information System Quality**

Information System Quality is the quality of output in the form of information produced by the information system [11]. Information systems are one of the information technology developments utilized by organizations to carry out their operational activities. Information systems are interconnected components that collect (or retrieve), process, store, and distribute information to support decision-making and control within an organization [12]. Indicators of quality measurement system from DeLone and McLean, namely:

#### **1. Adaptability (Adaptability)**

Adaptation or adjustment states that the information system can adapt to all conditions.

#### **2. Availability (Availability)**

Availability in the information system dramatically affects the success rate of the system.

#### **3. Response Time (Response Time)**

Response time is the ability of the time information system to respond to commands from the user of the information system.

#### **4. Use (Usability)**

Ease of use of Information Systems is a level where users believe that information systems can be easily understood.

#### **5. Reliability**

The reliability of this information system is seen from errors or damage to the output produced by the information system.

### **4) Information Quality**

Information quality is the degree to which information has content, form, and time characteristics which give value to specific end users [13] The quality of information is the quality of output in the form of information generated by the [14] Indicators of quality measurement system from DeLone and McLean [15], namely:

#### **1. Relevance**

The quality of the information in an information system is good if it is relevant to users' needs, or in other words, and the information benefits its users. The relevance of the information for each user is different from one another according to needs.

2. Accurate

The information generated by the information system must be accurate because it is very instrumental for decision-making users. Accurate information must be free of errors and not biased or misleading. Accurate also means the information must reflect the intent of the information provided by the information system.

3. Completeness (Completeness)

Information owned by the information system can be quality if the information produced is complete. In decision-making, information is needed by the user. This is complete information in the form of all the information users need in using the information system.

4. Easy to understand (Easy to understand)

Information provided by the information system can be said to be feasible if the user understands what is meant by.

5) **Perceived Usefulness**

Perceived Usefulness is defined as a person's confidence that using information systems improves work performance [16]. Perceived Usefulness is the extent to which a person believes that using technology will improve their work [15]. It can be interpreted that the perception of benefits is a belief about the decision-making process. Thus, if a person believes that the information system is proper, he will use it.

Expediency is the degree to which a person believes that the use of a particular subject will be able to improve the work performance of the person [17]. Viewed from its understanding, it can be interpreted that the perception of benefits is a belief about the decision-making process. Thus, if a person believes that the information system is proper, he will use it.

Information System users who believe that the information system they use is proper, then he will use it. Conversely, if the user of the information system believes that the information system is less valuable, then he will not use it [15]. Perceived Usefulness or perception of Usefulness is a level where a person believes that using a system can improve performance which will have an impact on increasing one's productivity and effectiveness ([18]. Perceived Usefulness is a belief in decision-making [19].

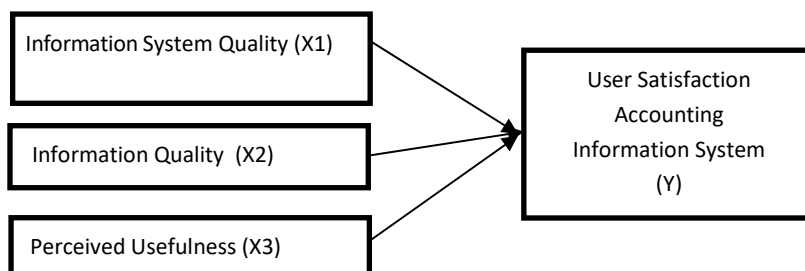
6) **User Satisfaction Accounting Information System**

User satisfaction is defined as a level of feeling a user has that results from a comparison between the user's expectations of a product and the accurate results obtained by users of the product [20]. Information systems that meet user needs will increase user satisfaction ([21, 22]. This is realized by the trend of increasing the use of Information Systems. Conversely, if the information system can meet the user's needs, then user satisfaction will stay high, and further use will be avoided.

User satisfaction is the overall evaluation of the user experience in information systems and the potential impact of Information Systems [22]. Satisfaction is the level of user thinking that the information system is available to respond to the information needed (Medina et al.,2014). In this context, user satisfaction is a thing that can thoroughly measure the success of the information system.

User satisfaction is defined as the overall evaluation of the user's experience and the potential impact of using the information system [22]. The higher the user satisfaction, the individual impact or individual performance that occurs will be higher [23]. User satisfaction with an information system is how the user perceives the information system in absolute terms, but not on the system's quality technically [24]

**III. Research Framework**



Based on this frame of mind, the hypotheses formulated in this study are:

H1: Information System Quality affects user satisfaction. Accounting Information System

H2: Information Quality affects user satisfaction. Accounting Information System

H3: Perceived Usefulness effect on user satisfaction Accounting Information Systems

## **IV. Methodology**

### **Research Design**

This study is quantitative research by testing hypotheses. The Data used in the study are primary data obtained from the results of filling out questionnaires distributed directly to respondents. This study uses independent variables (independent variables) and dependent variables (dependent variables). In this study, the authors use independent variables, namely the quality of Information Systems, Information Quality, and Perceived Usefulness. In contrast, the authors use user satisfaction with Accounting Information Systems as the dependent variable.

### **Population and Sample**

The population used in this study were all employees at CV Pusat Cleanoz Pemhemat BBM in the Karanganyar regency. Sampling technique using Purposive Sampling, a sampling technique with specific considerations. This study's sample is employees involved in the use of Accounting Information Systems at CV Pusat Cleanoz Pemhemat BBM in Karanganyar regency.

### **Data and Data Sources**

Data is information that can provide an overview of a situation. The type of data used in this study is primary data. Primary Data is a source of data obtained by distributing questionnaires to employees using accounting information systems that are the object of direct research. The questionnaire is a data collection technique that gives the respondents a set of written questions to be answered [22].

### **Operational Definition Of Variables**

#### **1. Independent variable**

##### **a. Information System Quality**

System quality measures the system's ability to process information [2]. Indicators used include ease of use (ease of use), access speed (response time), system reliability (reliability), system flexibility (flexibility), and system security (security). Respondents' perceptions of these indicators were measured on a Likert scale of 1-5.

##### **b. Information Quality**

Information quality is a measurement of the output of Information Systems [2]. Some indicators used to assess the quality of information are accurate, reliable, timely, relevant, easy to understand, detailed and accurate. Respondents' perceptions of these indicators were measured on a Likert scale of 1-5.

##### **c. Perceived Usefulness**

Perceived Usefulness is a person's confidence level in using a technology that can improve its performance. The higher the score obtained, the higher the impact of the use of accounting software in improving performance according to user perception. If a lower score is produced, the impact of accounting software in improving performance is lower according to user perception. Some indicators that can be used are getting the job done faster, job performance, increased productivity, effectiveness and making the job easier. Respondents' perceptions of these indicators were measured on a Likert scale of 1-5.

#### **2. Dependent variable**

The dependent variable in this study is user satisfaction with Accounting Information System. User satisfaction is the user's response to using Information Systems [2]. [26]) states that there are five characteristics to assess user satisfaction, namely

1. Completeness Of Content
2. Accuracy
3. Display (Format)
4. Ease of use (Ease of use)
5. Accuracy (Timeliness)

Respondents' perceptions of these indicators were measured on a Likert scale of 1-5

### **Analysis Methods**

Data analysis methods in this study used multiple regression analysis to determine the effect of independent variables on dependent variables. Before hypothesis testing, first test the feasibility analysis of data with validity and reliability test and then classical assumption test consisting of normality test, heteroscedasticity test, and multicollinearity test using IBM SPSS 23 program.

V. RESULTS

**Validity Test Results**

A validity test is used to measure the validity or validity of a questionnaire distributed. A questionnaire is declared valid if the statement on the questionnaire can reveal something that will be measured by the questionnaire (Ghozali, 2011, p. 52).

- a. Variable Information System Quality (X1)

**Table 1**  
**Test The Validity Of Information System Quality Variables**

| Item | rcount | rtable (N=67; Ts 5%) | description |
|------|--------|----------------------|-------------|
| X1_1 | 0,718  | 0,240                | Valid       |
| X1_2 | 0,621  | 0,240                | Valid       |
| X1_3 | 0,743  | 0,240                | Valid       |
| X1_4 | 0,655  | 0,240                | Valid       |
| X1_5 | 0,698  | 0,240                | Valid       |
| X1_6 | 0,679  | 0,240                | Valid       |

Source: primary data processing, 2023

- b. Information Quality Variable (X2)

**Table 2**  
**Variable Validity Test Of Information Quality**

| Item | rcount | rtable (N=67; Ts 5%) | description |
|------|--------|----------------------|-------------|
| X2_1 | 0,664  | 0,240                | Valid       |
| X2_2 | 0,609  | 0,240                | Valid       |
| X2_3 | 0,618  | 0,240                | Valid       |
| X2_4 | 0,678  | 0,240                | Valid       |
| X2_5 | 0,600  | 0,240                | Valid       |
| X2_6 | 0,687  | 0,240                | Valid       |

Source: primary data processing, 2023

- c. Perceived Usefulness (X3)

**Table 3**  
**Variable Validity Test Perceived Usefulness**

| Item | rcount | rtable (N=67; Ts 5%) | description |
|------|--------|----------------------|-------------|
| X3_1 | 0,712  | 0,240                | Valid       |
| X3_2 | 0,575  | 0,240                | Valid       |
| X3_3 | 0,624  | 0,240                | Valid       |
| X3_4 | 0,649  | 0,240                | Valid       |
| X3_5 | 0,771  | 0,240                | Valid       |
| X3_6 | 0,566  | 0,240                | Valid       |

Source: primary data processing, 2023

d. User Satisfaction Variable Accounting Information System (Y)

**Table 4**  
**Test The Validity Of User Satisfaction Variables. Accounting Information System**

| Item | rcount | rtable (N=67; Ts<br>5%) | description |
|------|--------|-------------------------|-------------|
| Y1_1 | 0,671  | 0,240                   | Valid       |
| Y1_2 | 0,736  | 0,240                   | Valid       |
| Y1_3 | 0,714  | 0,240                   | Valid       |
| Y1_4 | 0,636  | 0,240                   | Valid       |
| Y1_5 | 0,686  | 0,240                   | Valid       |
| Y1_6 | 0,703  | 0,240                   | Valid       |

Source: primary data processing, 2023

Based on the above results, all the items of the variable statement are valid because all the items of the statement produce a value of R count > R table and at a significance level of 5%, each item produces a probability value < 0.05.

**Reliability Test Results**

The reliability test in this study aims to determine the reliability of questionnaires with the Cronbach Alpha technique; a variable is said to be reliable if it gives a value of Cronbach Alpha > 0.60 (Ghozali, 2011, p. 48). Reliability test results are presented as follows in the table.

**Table 5**  
**Hasil Uji Reliability**

| Variable                   | Cronbach's<br>Alpha | Criteria | description |
|----------------------------|---------------------|----------|-------------|
| Information System Quality | 0,775               | >0,60    | Reliable    |
| Information Quality        | 0,715               | >0,60    | Reliable    |
| Perceived Usefulness       | 0,727               | >0,60    | Reliable    |
| User Satisfaction          | 0,781               | >0,60    | Reliable    |

Source: primary data processing, 2023

Based on the above results can be seen that the instrument for Accounting Information System quality variables, information quality, perceived Usefulness, and user satisfaction Accounting Information System declared reliable because each variable produces Cronbach Alpha >0.60.

**Classical Assumption Test Normality test results**

**Table 6 Normality test results**

| Normality Test<br>Indicators | Valueasymp. Sig | Sig  | Conclusion                   |
|------------------------------|-----------------|------|------------------------------|
| Asymp. sig. (2-<br>tailed)   | 0,200           | 0,05 | Normally distributed<br>Data |

Source: primary data processing, 2023

Based on the above results, there is a significant value of 0.200 which means a significant value >0.05. Then it can be concluded that the data is normally distributed.

**Multicollinearity test results**

**Table 7 Multicollinearity test results**

| Variable                   | Tolerance | VIF   | Description                   |
|----------------------------|-----------|-------|-------------------------------|
| Information System Quality | 0,763     | 1,311 | There is no multicollinearity |
| Information Quality        | 0,733     | 1,364 | There is no multicollinearity |
| Perceived Usefulness       | 0,618     | 1,618 | There is no multicollinearity |

Source: primary data processing, 2023

Based on the above results, each independent variable (Information System Quality, Information Quality and perceived Usefulness) is not linearly correlated. This is shown from all tolerance values > 0.10 and VIF < 10. Thus the double linear regression model in this study did not occur multicollinearity.

**Heteroscedasticity test results**

**Table 8 Heteroscedasticity test results**

| Variable                   | Sig. (2-tailed) | A     | Description                    |
|----------------------------|-----------------|-------|--------------------------------|
| Information System Quality | 0,978           | >0,05 | There is no heteroscedasticity |
| Information Quality        | 0,988           | >0,05 | There is no heteroscedasticity |
| Perceived Usefulness       | 0,804           | >0,05 | There is no heteroscedasticity |

Source: primary data processing, 2023

Based on the table above shows that all variables have significance values above 0.05 (sig > 0.05), so it can be concluded that the regression model in this study did not occur heteroscedasticity.

**Hypothesis Testing**

**Multiple linear regression analysis:**

**Table 9  
Multiple linear regression analysis**

| Variable                   | B      | T      | Sig(P-Value) |
|----------------------------|--------|--------|--------------|
| Constants                  | -0,194 | -0,067 | 0,947        |
| Information System Quality | 0,349  | 3,945  | 0,000        |
| Information Quality        | 0,145  | 1,317  | 0,193        |
| Perceived Usefulness       | 0,514  | 4,170  | 0,000        |

Source: primary data processing, 2023

Based on the estimation results obtained equation model in this study is:

$$KP = -0.194 + 0.349 KSI + 0.145 IQ + 0.514 PU + e$$

Interpretation :

- a. Constant value of -0.194 indicates that if the independent variables (quality of Information Systems, Information Quality and perceived Usefulness) are assumed to be constant, then the user satisfaction with Accounting Information Systems will decrease.
- b. Regression coefficient of the Information System quality variable obtained by 0.349 with the direction of the positive coefficient indicates that if the quality of the information system is getting better, then the user satisfaction with Accounting Information System is increasing.



- c. Regression coefficient of information quality variables obtained by 0.145 with a positive coefficient shows that if the quality of information improves, the user satisfaction with Accounting Information Systems increases.
- d. Regression coefficient of perceived usefulness variables obtained by 0.514 with a positive coefficient shows that if the perceived Usefulness of the better the user satisfaction of Accounting Information Systems is increasing.

**T-test results**

**Table 10**  
**T-test results**

| Variable                   | tcount | ttable | Sig.  | Description        |
|----------------------------|--------|--------|-------|--------------------|
| Information System Quality | 3,969  | 1,670  | 0,000 | H1 is accepted     |
| Information Quality        | 1,269  | 1,670  | 0,209 | H2 is not accepted |
| Perceived Usefulness       | 4,226  | 1,670  | 0,000 | H3 is accepted     |

Source: primary data processing, 2023

Based on the above table can be seen that the Information System Quality has a value t count = 3.969 > t table = 1.670 with a significant level of 0.000 < 0.05. It can be concluded that the quality of information systems affects user satisfaction with accounting information systems, then H1 is accepted.

Information Quality has a value t count = 1.269 < t table = 1.670 with a significant level of 0.209 > 0.05, it can be concluded that the quality of information has no effect on user satisfaction Accounting Information System, then H2 rejected.

Perceived Usefulness has a value t count = 4.226 > t table = 1.670 with a significant level of 0.000 < 0.05. It can be concluded that perceived Usefulness affects user satisfaction Accounting Information System, then H3 accepted.

**F test result**

**Table 4.12 F test result**

| Model      | Fcount | Ftable | p-value (sig) |
|------------|--------|--------|---------------|
| Regression | 29,187 | 2,748  | 0,000         |

Source: primary data processing, 2023

Based on the above results, the F count of 29.187 > F table of 2.748 with a significance level of 0.000 < 0.05. Thus the variables of Information System Quality, Information Quality and Perceived Usefulness simultaneously affect user satisfaction with Accounting Information Systems.

**Coefficient of determination test results (R Square or R<sup>2</sup>)**

**Table 4.13**  
**Coefficient of determination test results**

| R     | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|----------|-------------------|----------------------------|
| 0,763 | 0,582    | 0,562             | 1,1998                     |

Source: primary data processing, 2023

The table above shows that the Adjusted R Square (R<sup>2</sup>) value is 0.562 or 56.2%. So the variables of Information System Quality, Information Quality and perceived Usefulness can explain 56.2% variation in managerial performance, and other variables outside the model explain the remaining 43.8%.

**Discussion Of Research Results**

**Information system quality affects user satisfaction. Accounting Information Systems**



The quality of Information Systems in this study has an influence on user satisfaction. Accounting Information System (H1 accepted), with a value t count (3,969) greater than t table (1,670). The quality of the information system is good if the system user can run it efficiently and support user performance to complete the job quickly and precisely. Users will feel satisfied if an information system can help the work become more accessible and efficient.

This study's results align with research conducted by [27] which states that the quality of Information Systems affects user satisfaction. At the same time, this study is different from that of [4], which found that the quality of Information Systems does not significantly affect user satisfaction with Accounting Information Systems.

#### **Information Quality affects user satisfaction. Accounting Information System.**

Information Quality in this study influences user satisfaction Accounting Information System (H2 rejected), with t count value (1,269) is smaller than t table (1,670). The quality of the information used could be better, encouraging users of information systems to provide complete and precise information. The reliability of information has a harmful impact on the user and ultimately does not provide satisfaction for the user. The quality of the information must also be relevant to provide a good picture of the company's performance. The information must be understood by the user and be detailed and correct so that it can increase user satisfaction.

This study's results align with research conducted by [5], which states that the quality of information does not affect user satisfaction. At the same time, this study is different from research conducted by [28], which states that the quality of information has a significant positive effect on user satisfaction.

#### **Perceived usefulness effect on user satisfaction Accounting Information System**

Perceived Usefulness in this study influences user satisfaction Accounting Information System (h3 received), with t count value (4,226) greater than t table (1,670). Users of information systems are satisfied when they simplify and complete the job. A user of the system believes that the system will benefit its users. If the user of the information system believes that it is proper, then the user will feel satisfied and use the information system continuously.

This study's results align with research conducted by [29], which states that perceived usefulness affects user satisfaction. At the same time, this study differs from the research by [30], which states that perceived usefulness does not significantly affect user satisfaction with Accounting Information Systems.

## **VI. Conclusion**

Based on the data that has been collected, the authors can make some conclusions about the influence of Information System Quality, Information Quality and perceived Usefulness on user satisfaction Accounting Information Systems as follows:

1. Information system Quality affects the satisfaction of users of Accounting Information Systems. This is evidenced by the results of the t test that obtained the value of the t count > t table that is  $3.969 > 1.670$  with a significant value of  $0.000 < 0.05$ , so the first hypothesis is accepted.
2. Information quality does not affect user satisfaction in Accounting Information System. This is evidenced by the results of the t test that obtained the value of t count < t table is  $1.269 < 1.670$  with a significant value of  $0.209 > 0.05$ , so the second hypothesis has been rejected.
3. Perceived usefulness effect on user satisfaction Accounting Information System. This is evidenced by the results of the t test that obtained a value t count > t table that is  $4.226 > 1.670$  with a significant value of  $0.000 < 0.05$ , so the third hypothesis is accepted.

#### **Limitations Of Research**

The limitations of this study are as follows:

1. Researchers only use three independent variables that affect user satisfaction in accounting information systems: the quality of Information Systems, Information Quality and perceived Usefulness.
2. This study was conducted on only one company. So, the results of this study are less generalizable to all companies.

### **Suggestions**

Based on the conclusions obtained in this study, the researcher can give the following suggestions:

1. For further research can add other variables that affect user satisfaction Accounting Information System. For example, variables of user participation and perception of ease of use.
2. For further research, we can expand the object of the study so that the expected level of generalization of the analysis can be more accurate.

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