The Effect of Top Management Support, System Quality, Information Quality, and Perceived Usefulness on the User Satisfaction of Accounting Information Systems at Village Credit Institution (LPD) in Denpasar City

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Abstract: **User satisfaction is someone's feeling of being happy or not happy in receiving an information system of the overall expected benefits of a person, where the feeling is generated from interactions with the information system. The purpose of this study is to obtain empirical evidence and to determine the effect of top management support, system quality, information quality, and perceived usefulness on user satisfaction. This research was conducted in 35 LPDs that registered with the LPLPD in Denpasar City. Samples taken as many as 102 questionnaires, with nonprobability sampling method with purposive sampling technique. Data collection is done through questionnaires and documentation. The analysis technique used is multiple linear regression. Based on the results of the analysis found that top management support, system quality, information quality, and perceived usefulness significantly influence user satisfaction. This means that the more top management support, system quality, information quality and perceived usefulness, the higher the user satisfaction of an accounting information system.**

Keywords: **Top Management Support, System Quality, Information Quality, Perceived Usefulness, User Satisfaction.**

I. INTRODUCTION

Information technology is now developing rapidly. With the existence of information technology can develop information systems that strongly support company performance. Information systems are very important in the decision making process, therefore information is needed that is relevant to the needs of the organization (Romney & Steinbart, 2012). Accounting Information System (AIS) is designed to regulate the flow and management of accounting data within a company so that financial data within the company can be useful and serve as a basis for decision making, both by management and other parties outside the company. Accounting Information Systems can provide opportunities for business people to improve efficiency and effectiveness in decision making so as to enable companies to gain competitive advantage (Edison, 2012).

One of the benchmarks of success in implementing an information system is user satisfaction. Satisfaction users of accounting information systems is a feeling of satisfaction felt by users who use an accounting information system because the accounting information system helps simplify the work of its users in a company so as to improve employee performance. This is reasonable because if the information system user is satisfied, it is considered as the success of the information system (Jogiyanto, 2007).

Based on previous research, there are several factors that influence the satisfaction users of accounting information systems, including the influence of top management support, information quality, system quality, and perceived usefulness. Top management is the highest or highest level of management. Usually consists of a board of directors and

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president director. Top management support was found to have a direct influence on user satisfaction. In this research, top management support is intended to help overcome problems in learning to use information systems through the availability of resources in the context of implementing information systems. Managers must also be able to create fair and objective conditions for each employee without differences between employees.

In addition to top management support, system quality is a factor influencing user satisfaction. The quality of a qualified system as a support of the quality of information issued by a system. Satisfaction of the use information systems will be formed from the quality of the information conveyed. Without a good quality of information will certainly cause inaccuracies in financial data in describing the performance of financial data from the company. Information quality can be interpreted as measuring the quality of content from information systems (Ong, 2009). Fendini (2014) states that information systems that are able to produce information in a timely, accurate and relevant way and meet other criteria and measures of information quality, will have an impact on user satisfaction. Amalia (2016) defines perceived usefulness is the level where someone believes that using a particular system can improve performance. If the user sees the benefits and ease of using the information system it will cause the user's actions to accept the use of the information system (Rukmiyanti and Budiartha, 2016).

Top management support will motivate individuals to use the system because of the attention and support of financial and non-financial resources and training so that individuals can understand the use of the system. On the other hand, top management's support also influences user satisfaction, because management diligently observes the use of information systems. This is a non-financial reward that directs proud individuals to use information systems. In the research of Swandewi (2017) and Dong (2009) stated that top management support has an influence on user satisfaction. From the description above, the first hypothesis can be formulated, as follows:

H_1: Top management support has a positive effect on user satisfaction

DeLone and McLean (1992) state that the higher the quality of the system is felt by the user, the more satisfied the user is with the quality of the system. Swandewi (2017) and Buana (2018) research states that the quality of the system has a positive effect on the user satisfaction of accounting information systems. From the description above, the second hypothesis can be formulated, as follows:

H_2: The quality of the system has a positive effect on user satisfaction

Research by Lativa, (2011), Swandewi (2017) and Buana (2018) proves that information quality has a positive effect on the user satisfaction of information systems. DeLone & McLean (1992) states the higher the quality of information perceived by the user, the more satisfied the user is with the information system. The higher the quality of information produced by an information system, will further increase user satisfaction. From the description above, the third hypothesis can be formulated, as follows:

H_3: Information quality has a positive effect on user satisfaction

Perceived usefulness gives meaning if the user feels that the information system is useful he will use it. If users of information systems feel the benefits of the system used on the performance of their work, then they will feel satisfied using the system. The usefulness of the information system is perceived by the user of the ability of the information system to improve its performance in carrying out its duties. Research Buana (2018) states that perceived usefulness has a positive effect on the user satisfaction of accounting information systems. From the description above, the third hypothesis can be formulated, as follows:

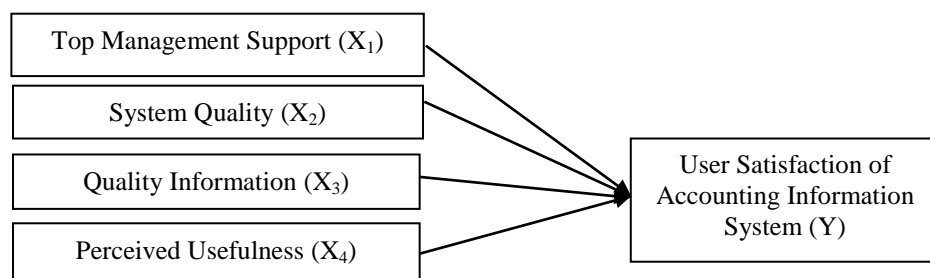H_4: Perceived usefulness has a positive effect on user satisfaction.

Figure 1: Conceptual Framework

II.   RESEARCH METHODS

This research was conducted using associative research with a quantitative approach. This research was conducted in 35 LPDs that registered with the LPLPD in Denpasar City. Samples taken as many as 102 questionnaires, with nonprobability sampling method with purposive sampling technique. Data collection is done through questionnaires and documentation. The analysis technique used is multiple linear regression with the Statistical Package for Social Science (SPSS) program.

III.   RESULT AND DISCUSSION

Descriptive statistics provide information about the characteristics of the research variables, namely the number of samples, the maximum value, the minimum value, the average value, and the standard deviation. The results of descriptive statistics can be seen in table 1 as follows:

Table 1. Descriptive Statistics Test Results

Variabel	N	Min.	Max.	Mean	Std. Deviasi
Top Management Support (X_1)	102	12	20	17.17	2.176
System Quality (X_2)	102	15	24	20.56	2.767
Information Quality (X_3)	102	12	20	17.12	2.335
Perceived Usefulness (X_4)	102	14	24	20.50	2.706
User Satisfaction (Y)	102	7	12	10.20	1.483

Source: Research Data, 2020

After doing descriptive statistics, normality test is performed. The normality test results show that the Asymp value. Sig (2-tailed) of 0,144 is greater than 0.05. This shows the data used in this study has a normal distribution. Multicollinity test results indicate that variable top management suport, system quality, information quality, and perceived usefulness shows tolerance > 0.10 and VIF value <10. Therefore, it can be concluded that the independent variables in this study are free from multicollinearity or there is no correlation between variables free. Heteroscedasticity test results showed that the significance value of the variable top management suport, system quality, information quality, and perceived usefulness on absolute residual variables were above 0.05, so it can be concluded that the data used in this study did not have heteroscedasticity problems.

Table 2. Analysis of Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Top Management Support (X_1)	0,113	0,037	0,166	3,046	0,003
System Quality (X_2)	0,194	0,045	0,362	4,311	0,000
Information Quality (X_3)	0,169	0,048	0,266	3,533	0,001
Perceived Usefulness (X_4)	0,119	0,039	0,217	3,038	0,003
Adjusted R^2	0.926				
Sig. F	0.000ᵃ				

Source: Research Data, 2020

Based on table 2, the regression coefficient value of each independent variable has a significance value of t test less than 0.05. This shows that all independent variables have a significant effect on the dependent variable. The adjusted R square value in this study was 0.926. This means that variations in user satisfaction can be significantly affected by top management support, system quality, information quality, and perceived usefulness by 92.6 percent, while the remaining 7.4 percent is explained by other factors not explained in the research model. The F Test shows that the significance value of P value 0,000 is smaller than $\alpha = 0.05$, this means that the model used in this study is feasible and the hypothesis can be continued.

The results of the first hypothesis state that top management support (X_1) has a positive effect on user satisfaction (Y). Based on the results of the t test and the significance value on the variable of top management support (X_1) shows the sig

value is less than 0.05, it can be concluded that top management support (X_1) has an influence on user satisfaction (Y). So thus the first hypothesis of this study can be accepted. The results of this study are supported by research Rouibah (2009) found that top management support has a very strong influence on user satisfaction. Swandewi (2017) and Dong (2009) state that top management support has an influence on user satisfaction.

The results of the second hypothesis state that the quality of the system (X_2) has a positive effect on user satisfaction (Y). Based on the results of the t test and the significance value on the system quality variable (X_2) shows the sig value is less than 0.05, it can be concluded that the quality of the system (X_2) has a positive and significant effect on user satisfaction (Y). So thus the second hypothesis of this study can be accepted. The results of this study are in line with the conclusions of DeLone & McLean, 1992 which states the higher the quality of information produced by an information system, the more it will increase user satisfaction. The results of this study are also supported by research by Swandewi (2017) and Buana (2018) stating that the quality of the system has a positive effect on the user satisfaction of accounting information systems.

The results of the third hypothesis states that the quality of information (X_3) has a positive effect on user satisfaction (Y). Based on the results of the t test and the significance value on the information quality variable (X_3) shows the sig value is less than 0.05, it can be concluded that the quality of the information (X_3) has a positive and significant effect on user satisfaction (Y). So thus the third hypothesis of this study can be accepted. The results of this study are in line with the DeLone & McLean Information System Success Model (1992), the quality of information is used as a measure to measure user satisfaction. DeLone & McLean (1992) states the higher the quality of information perceived by the user, the more satisfied the user is with the information system. The higher the quality of information produced by an information system, will further increase user satisfaction. The results of this study are also supported by research by Fatania Lativa (2011), Swandewi (2017) and Buana (2018) proving that information quality has a positive effect on the user satisfaction of information systems.

The fourth hypothesis results perceived Usefulness (X_4) has a positive effect on user satisfaction (Y). Based on the results of the t test and the significance value on the variable perceived usefulness (X_4) shows a sig value smaller than 0.05, it can be concluded that, perceived usefulness (X_4) has a positive and significant effect on user satisfaction (Y). So thus the fourth hypothesis of this study can be accepted. The results of this study are in line with the DeLone and McLean Information System Success Model (1992) stating that the impact of the use of information systems on individual performance with the level of user satisfaction has a reciprocal relationship. Perceived usefulness gives meaning if the user feels that the information system is useful he will use it. If users of information systems feel the benefits of the system used on the performance of their work, then they will feel satisfied using the system. The belief that information systems are useful and users of information systems feel the benefits of information systems are reflected in the respondents' answers, namely the information system used provides convenience in processing data. The results of this study are also supported by research (Buana, 2018) which states that perceived usefulness has a positive effect on the user satisfaction of accounting information systems.

IV. CONCLUSION

Based on the analysis and discussion, it can be concluded that the top management support has a positive and significant effect on user satisfaction, this means that the higher the support provided, the higher the satisfaction of SIA users. The quality of the system has a positive and significant effect on user satisfaction, this means that the higher the quality of the system, the higher the satisfaction of SIA users. Information quality has a positive and significant effect on user satisfaction, this means that the higher the quality of information, the higher the satisfaction of SIA users. Perceived Usefulness has a positive and significant effect on user satisfaction, this means that the higher perceived usefulness, the higher the satisfaction of SIA users.

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