The Influence of Information Quality and Service Quality on User Satisfaction of Accounting Information Systems With System Quality As Moderation Variables

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Abstract. The aim of this study is to examine and assess the relationship between system quality and user satisfaction with accounting information systems at LPD (local financial institutions) in the North Denpasar District, as well as the relationship between information quality and service quality. A total of 108 personnel from 10 LPD units in the North Denpasar District made up the study's population, and they were all subjected to moderated regression analysis (MRA). The results of the research demonstrate that information and service quality have a positive relationship with user satisfaction with accounting information systems at LPDs in the North Denpasar District. The moderating variable, system quality, increases customer satisfaction with accounting information systems at LPDs in North Denpasar District by examining the relationship between information quality and service quality. according to the findings of the moderated regression analysis.

Keywords: Information Quality, Service Quality, System Quality, User Satisfaction of Accounting Information System.

1. INTRODUCTION

Technological developments that occurred in the current era of globalization have had an impact on new discoveries that have emerged with various kinds of innovations[5]. For example contained in the information system. Information systems will never develop by themselves, but need the backing of other elements in order to attain the system's success. Competition is becoming increasingly global and knows no boundaries, therefore an information system is needed that is able to capture and create internal and external information effectively so that management has the knowledge to detect effectively when changes in conditions require strategic responses[1]. Information technology is a great aid in facilitating access to all the data required for precise decision-making[3]. A system's overall performance may be determined by looking at indications such as the contentment and utilization of Accounting Information System users [4].

User satisfaction (user satisfaction) is the most often used statistic to assess the efficacy of information systems[2]. Users' contentment with the information systems they utilize to do their task is a good indicator of how satisfied they are with accounting information systems[6]. Users' responses and comments on an information system reveal their level of satisfaction with it. User satisfaction is the reaction a user has to the information system's output[7]. The disposition of the user is a personal reflection of how satisfied they are with the information system they have implemented and used. Information systems that are put into place in line with users' requirements and skills allow them to work together to convert accounting data into information that is both high-quality and helpful for users[8]. This is known as information quality[9].

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Information system users surely expect that by utilizing the system information will get the required data. There are several dimensions along which the information needed to be accurate may be measured[10]. An information system that satisfies other standards and metrics of information quality while also providing timely, accurate, and relevant information will have an influence on user satisfaction[11]. Users' happiness with accounting information systems is positively correlated with the quality of the information[12].

Demonstrated similar results, stating that users' happiness with accounting information systems is positively impacted by the quality of the information[13]. A high-quality service is one that helps consumers and developers alike. For instance, the services include application upgrades and evaluations from relevant developers in the event that the program has issue[14]. Service quality is the whole assistance that system developers provide to users, assuring them of security, comfort, understanding, and promptness in satisfying their needs[15]. Customer satisfaction with accounting information systems is positively impacted by service quality[15]. Indicating that user satisfaction with accounting information systems is positively impacted by service quality[16]. System quality, which is a measurement of the information system itself, is centered on the user's engagement with the system. A number of factors may be used to gauge a system's quality, including accessibility, integration, responsiveness, adaptability, and dependability[17]. Assert that system quality affects user happiness and use by having an effect on information and service quality, both separately and together[18]. Especially in Bali there is a financial institution called the LPD. LPD is the Local Finance Institution[19]. The research location at the LPD in North Denpasar District was chosen because the LPD in North Denpasar District has an important role for the community or villagers and existing micro and small businesses as providers of funds, directing credit toward those in need of money in the form of loans for consumption or working capital [20]. The study's goals, which included evaluating and assessing the effect of information and service quality on user satisfaction with accounting information systems utilizing system quality as a moderator at the North Denpasar LPD, were based on the aforementioned description.

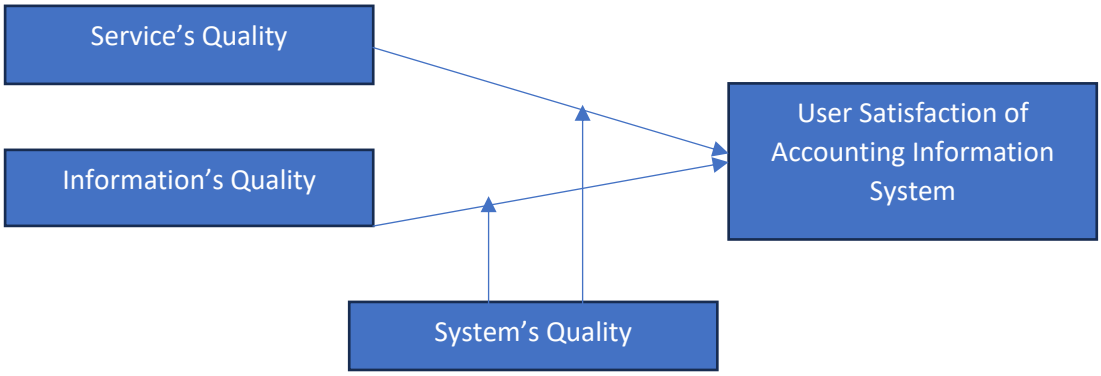

Figure 1. Research's Model

H1 : The quality of information has a positive effect on the satisfaction of SIA users.
H2: Service quality has a positive effect on SIA user satisfaction.
H3: System quality has a positive effect on the relationship between information quality and SIA's user satisfaction.
H4: System quality has a positive effect on the relationship between service quality and SIA's user satisfaction.

2. LITERATURE REVIEW

Technology Acceptance Model

The Technology Acceptance idea (TAM) was concept that explains why technology consumers accept the usage of certain technologies[5]. Davis used the Theory of Reasoned Action (TRA) as his grand theory while developing TAM, yet he does not take into account every aspect of TRA theory. Davis did not employ Normative Belief and Subjective Norms; instead, he only used the Belief and Attitude components. Technology Adoption Model (TAM) is a model that uses two variables—perceived usefulness and perceived ease of use—to predict consumer adoption of technology. Perceived usefulness is the degree to which a user believes the system can improve their performance. On the other side, perceived ease of use refers to how comfortable the user feels using and picking up the system on their own. As of right now, the most popular model for forecasting adoption of information technology is TAM, according to [21]. This model seeks to elucidate the primary drivers of information technology users' behavior as they approach accepting the use of technology in general. The TAM model provides a more thorough explanation of how information technology is accepted, including several variables that have the potential to directly impact consumers' acceptance of technology[22]. As previously explained, it is recognized that the two Technology Acceptance Model (TAM) variables may explain some elements of user behavior, such as how the user's actions to accept the use of information technology are influenced by their perception of its advantages and ease of use [24]..

Accounting information system

Organizations are very dependent on information systems to always be competitive. Information is a resource that has the same importance as factories and equipment [23]. Information is useful data that has undergone processing in order to make it suitable for use as the basis for informed decision-making. The system is an assemblage of relevant resources meant to accomplish certain objectives. An accounting information system is a collection of technology and human resources designed to convert financial and other data into information[25]. A group of resources, including people and hardware, that are coordinated to convert data into information is known as an accounting information system. Decision makers within an organization are then informed with the data produced by the accounting information system. Systems for accounting information might be used electronically or manually [26]. System design elements that represent the appropriate division of functional duties, a structure of authority, and sound bookkeeping practices have a significant impact on the accounting information system's ability to be implemented successfully [27]. Accounting information systems are used by businesses to locate, evaluate, compile, summarize, and distribute pertinent financial data to interested parties, both within and outside the company[28].

3. METHODOLOGY

Table 1. The 108 participants in this research were all workers of the LPD in the North Denpasar District.

No.	LPD' Name	Total of Employee
1.	LPD Desa Pakraman Tonja	7
2.	LPD Desa Pakraman Oongan	8
3.	LPD Desa Pakraman Ubung	20
4.	LPD Desa Pakraman Poh Gading	18
5.	LPD Desa Pakraman Peguyangan	24
6.	LPD Desa Pakraman Peraupan	8
7.	LPD Desa Pekraman Peninjoan	9
8.	LPD Desa Pakraman Kedua	4
9.	LPD Desa Pakraman Jenah	5
10.	LPD Desa Pakraman Cengkilung	5
	Total	**108**

Source: LPLPD Kota Denpasar (2021)

Non-probability sampling is the technique used to choose the study's sample. In contrast to the probability sampling method, the non-probability sampling strategy does not provide the same opportunity for components or individuals of the population to be selected as samples. The following are the study's sampling criteria:

1) Employees who work at LPD in North Denpasar District
2) Employees who use the Accounting Information System at work

Table 2. Sample Calculation

No.	Information	Total
1.	Population (employees working at LPD in North Denpasar District)	108
2.	Employees who do not use acoounting Information System at work	(76)
	Total sample (questionnaire distributed)	**32**

Source: Processed data, 2021

Table 3. Sample's Distribution after sample calculation's sample

No.	LPD's name	Total Employee
1.	LPD Desa Pakraman Tonja	3
2.	LPD Desa Pakraman Oongan	3
3.	LPD DesaPakraman Ubung	2
4.	LPD Desa Pakraman Poh gading	4
5.	LPD Desa Pakraman Peguyangan	5
6.	LPD Desa Pakraman Peraupan	4
7.	LPD Desa Pekraman Peninjoan	3
8.	LPD Desa Pakraman Kedua	2
9.	LPD Desa Pakraman Jenah	3
10.	LPD Desa Pakraman Cengkilung	3
	Total Sample	**32**

Source: Processed data, 2021

Data Analysis Technique

A unique use of multiple linear regression is the moderating variable interaction test, also known as "moderated regression analysis" (MRA), which, when the regression equation has an interaction factor, evaluates the connection between two variables that are modified by a third variable, sometimes known as the moderating variable

4. RESULT AND DISCUSSIONS

Description of Respondents

The information used in this research was gathered by sending questionnaires to the North Denpasar District's Village Credit Institutions (LPD). 32 respondents total from 10 Village Credit Institutions (LPD) in the North Denpasar District who are prepared to accept and complete surveys. Of the 32 questionnaires distributed, 32 filled out and returned questionnaires with a return rate of 100%. An overview of the specifics of sending and receiving questionnaires is provided below, and it is shown in the table below.

Table 4. Questionnaire Sending and Receiving Details

Description	Total	Percentage
Questionnaires delivered directly	108	100%
Unreturned/aborted questionnaires	76	70%
Questionnaire used	32	30%
Rate of return (response rate)	30%	

A validity test is used to evaluate the validity of a questionnaire and research tool. If there is a positive correlation with a value more than 0.30 ($r > 0.3$) between the factor score and the overall score, the instrument is considered genuine. The following table displays the validity test results:

Table 5. Validity Test Results

No	Variable	Question	Coefisien Corelation	Description
1	SIA User Satisfaction (KPS)	KPS.1	0,847	Valid
		KPS.2	0,893	Valid
		KPS.3	0,889	Valid
		KPS.4	0,919	Valid
		KPS.5	0,891	Valid
2	Information's Quality (KI)	KI.1	0,969	Valid
		KI.2	0,899	Valid
		KI.3	0,912	Valid
		KI.4	0,937	Valid
		KI.5	0,943	Valid
3	Service's Quality (KP)	KP.1	0,902	Valid
		KP.2	0,909	Valid
		KP.3	0,831	Valid
		KP.4	0,901	Valid
		KP.5	0,944	Valid
4	System's Quality (KS)	KS.1	0,616	Valid
		KS.2	0,744	Valid
		KS.3	0,620	Valid
		KS.4	0,675	Valid

	KS.5	0,419	Valid

Source: Processed data, 2021

With correlation coefficient values more than 0.30, all of the question items included in this study were deemed legitimate based on the results of the validity test previously described. An instrument's level of trustworthiness is assessed using a reliability test. An instrument is regarded as reliable if its Cronbach's Alpha value is greater than 0.7. The results of the reliability test for the study are shown in the following table:

Table 6. Reliability Test Result

No	Variable	*Cronbach Alpha*	Test Result
1	SIA User Satisfaction (KPS)	0,932	Reliable
2	Information's Quality (KI)	0,961	Reliable
3	Service's Quality (KP)	0,937	Reliable
4	System's Quality (KS)	0,728	Reliable

Source: Processed data, 2021

The instrument is deemed trustworthy because, as the table above demonstrates, the Cronbach alpha value for each variable is more than 0.7. This suggests that the study's questionnaire has reliable and consistent questions that may be utilized to determine how respondents feel about the caliber of the data, services, system, overall AIS user experience.

Model Feasibility Test

The model feasibility test is a test aimed at finding out whether the regression model that has been obtained in research is feasible for hypothesis testing (Ghozali, 2018: 97). A summary of the moderation regression test findings is shown in the following table.

Table 7. Test Result's *Moderated Rengression Analysis* (MRA)

Variable	Beta	t_{hitung}	Sig.
Konstanta	4,958	2,503	0,019
KI	4,011	3,588	0,001
KP	4,030	3,259	0,003
KS	0,068	3,450	0,002
KI*KS	0,172	3,379	0,002
KP*KS	0,204	3,590	0,001
Adjusted R^2	0,754		
F hitung	20,007		
Sig. F	0,000		

Source: Processed data, 2021

Based on Table above it can be explained as follows:

(1) With a t-value of 3.588, a regression coefficient of 4.011, and a significance threshold of 0.001, or less than 0.05, the information quality variable is statistically significant. This demonstrates that H1 is acknowledged, indicating that SIA users' happiness at the LPD in the North Denpasar District is positively impacted by the information's quality.
(2) The service quality variable is significant with a t-value of 3.259, a regression coefficient value of 4.0030, and a significance level of 0.003, or less than 0.05. This proves that H2 is accepted, showing that service quality has a beneficial effect on customer satisfaction with accounting information systems at LPDs in the North Denpasar District.
(3) The regression coefficient value of the interaction variable between information quality and system quality is 0.172, less than 0.05, with a t-value of 3.379 and a significance level of 0.002. Thus, the relationship between information quality and user satisfaction of the accounting information systems at LPD in the North Denpasar District is favorably influenced by system quality. This indicates that H3 is approved.
(4) The regression coefficient value of the interaction variable between system and service quality is 0.204, t-value of 3.590, less than 0.05, and a significance threshold of 0.001. This proves that H4 is acknowledged, showing that system quality has a beneficial influence on the relationship between service quality and user satisfaction of the accounting information systems at LPD in the North Denpasar District.

5. CONCLUSION

Based on the results of data analysis, it can be concluded that the results of the study are as follows:

1) The quality of the information has a beneficial effect on user satisfaction with accounting information systems at LPDs in the North Denpasar District. The value of the characteristics to the user determines the quality level of the information. Users of information systems will be happy to utilize the system if they think the information it generates is the best available.
2) Service quality has a beneficial effect on user satisfaction with accounting information systems at LPDs in the North Denpasar District. In accounting information systems, service quality is a measure of user satisfaction; the higher a company's service quality, the higher the quality of feedback its customers provide.
3) System quality has a favorable effect on the relationship between information quality and user satisfaction of accounting information systems at LPDs in North Denpasar District. The utility of the system output received is a good indicator of good information quality and may have an impact on user happiness. Thus, the degree of system user satisfaction increases with the amount or quality of information produced by the system.
4) System quality has a favorable effect on the relationship between user satisfaction and service quality of accounting information systems at LPDs in the North Denpasar District. If the data management of the accounting information system yields excellent results, the facilities and services provided to users will be adequate. Then accounting information system users will always use it on an ongoing basis.

This research is inseparable from several limitations which can later be perfected by further research, I'm hoping that this study's recommendations will be helpful for further investigation. The research's shortcomings and recommendations are In the North Denpasar

District, there were only 32 LPD staff in total during this research, of course, this is still insufficient to describe the real situation. The limited number of respondents that the researchers obtained was because each LPD in North Denpasar District restricted students from giving questionnaires. In addition, there were LPDs in North Denpasar District who did not return questionnaires according to the number of questionnaires that the researchers distributed. Suggestions for future researchers to take a better approach and ask for information from the LPD in North Denpasar District. In addition, it is required of future researchers to be mindful of our sentiments and to behave politely while distributing surveys in order to collect research-useful data.

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