

## The Effect of System Quality and Information Quality on System User Satisfaction Accounting Information

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### ABSTRACTS

This study aims to examine the effect of system quality and information quality on user satisfaction in the study of Fremilt Thai Tea outlet employees in Yogyakarta. This study uses a quantitative approach collected through primary data in the form of questionnaires distributed to respondents. The sampling method uses consideration from the researcher, so that 45 respondents are obtained, namely the total employees at the Fremilt Thai Tea outlet. The analysis technique in this study uses multiple linear regression analysis through SPSS 26 software. The results of this study indicate that 1) system quality affects user satisfaction, 2) information quality has no effect on user satisfaction.

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

### ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas kualitas sistem dan kualitas informasi terhadap kepuasan pengguna studi pada karyawan outlet Fremilt Thai Tea di Yogyakarta. Penelitian ini menggunakan pendekatan kuantitatif yang dikumpulkan melalui data primer berupa kuesioner yang disebarkan kepada responden. Metode pengambilan sampel menggunakan pertimbangan dari peneliti, sehingga diperoleh 45 responden yaitu total karyawan pada outlet Fremilt Thai Tea. Teknik analisis dalam penelitian ini menggunakan analisis regresi linier berganda melalui software SPSS 26. Hasil penelitian ini menunjukkan bahwa 1) kualitas sistem berpengaruh terhadap kepuasan pengguna, 2) kualitas informasi tidak berpengaruh terhadap kepuasan pengguna.

**Kata Kunci:** system quality, information quality, user satisfaction.

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## INTRODUCTION

The development of information technology is currently advanced and growing rapidly. Almost every aspect of the organization uses information technology to support its operations. Technology can facilitate human work, such as the process of processing and analyzing data, which produces fast, precise, and accurate results. There is an increase in corporate investment in information systems and uncertainty about the true value of investment, so many companies are interested in evaluating the information systems they use. The role of information systems is not only limited to data storage, but also to processing, analyzing, and presenting information that is relevant for decision making. Effective and efficient implementation of information systems can improve productivity and overall organizational performance. However, to achieve this goal, the quality of the system and the information produced must be taken seriously.

The parties involved in the information system are quite a lot, which includes all components in the company both from inside and outside the company. This is because the information system produces various information needs of each party, the data generated from the information system is needed to be able to make a financial plan, *monitoring* and *controlling* related finance and *budgeting*. As for the level of staff and ordinary employees, information systems have the use of being able to find out prospects or measure the individual performance they have done in the company (Safitri & Kusumastuti, 2023).

Contributions and changes related to analyzing and applying work culture to every job and situation in the company are the first steps in correcting or controlling information systems. All organizations, whether open or closed, small or large, use information systems in decision making (Prayanthi et al., 2020). If employees are happy with their work, they will have better results, better work. However, if employees of an organization do not have a good attitude, it will have an impact on their satisfaction value, so that because of their dissatisfaction, they will behave badly at work, such as unemployment, and others (Nayaka & Suardikha, 2019).

Fremilt Thai Tea in Yogyakarta is quite widespread and well known, especially among students. Fremilt Thai Tea also always tries to recruit the best employees who are expected to provide ideas for progress from the internal and external sides of each outlet in Yogyakarta. Fremilt Thai Tea has changed as a whole with the use of an application system known as the moka application, which can help operations due to the availability of various features such as product sales, payroll for employees, financial reports, income and expenses, stock-taking reports, non-manual payments such as the use of qris, transfers and through *e-wallets*, online orders and inputting raw materials.

The purpose of using the moka application is to assist employees in doing their work. Information system quality shows that if information system users feel that using the system is easy, users do not need a lot of effort to use it, so they will have more time to do other things that are likely to improve their overall performance (Putra et al., 2020). In implementing an information system, user satisfaction can be influenced by the quality of the system and the quality of the information produced and so that the work done is better and more efficient, it is necessary to have a computerized system that includes increasing resources, developing a work support system and also using a digital system in filing or existing documents.

According to (Syahfitri et al., 2023) system quality is the result given from a combination of systems that have been computerized. If you want to know the quality of the system, then must see how the system works by providing results on how well the system provides the information its users need. It cannot be denied that the progress of information systems is due to the availability of information technology that develops in companies. Information technology is also an important component of a company's accounting information system, apart from computerization in the system. Computers can do many things, record and store data. A system is said to fail if its use does not meet the needs or provide benefits to users or if there are still problems to use (Syahfitri et al., 2023). Research conducted by (Asyifa, 2020) found that system

quality has a direct positive effect on employee satisfaction. However, (Arvianto & Usino, 2021) found that system quality has no significant effect on user satisfaction.

All organizations, whether open or closed, small or large, use information systems in decision making (Prayanthi et al., 2020). Corporate information systems process and provide the information needed to make decisions. A high-quality information system makes the work of its users more effective and efficient. The information needed to meet organizational needs is the basis of a functioning information system. Another factor related to user satisfaction is the perceived benefits of using information systems (Prayanthi et al., 2020). Perceived benefits are the belief that information systems can be accessed by users to improve performance, information systems that are considered useful and easy to use will attract users to use them. Job performance will increase with the use of information systems. If information systems are considered useful by users, they will continue to be used to help job performance. Research conducted by (Prayanthi et al., 2020) explains that the quality of information is important does not have a significant effect. However, (Syahfitri et al., 2023) said that accounting information systems have a direct positive effect on user satisfaction.

## RESEARCH METHODS

### Location and time of research

Quantitative was chosen as the method used in this study. The population is employees of Fremilt outlets in Yogyakarta. The research was conducted from March 2024 to July 2024, the sample used was 45 respondents, namely the total of all Fremilt Thai Tea outlet employees. The data analysis method used, validity test, reliability, multicollinearity, normality, F test (simultaneous), t test (partial) and R2 test.

### Research Approach

This research uses a quantitative research approach. This research uses descriptive statistical analysis.

### Data Collection Methods

The data collection process in this study used a questionnaire. According to Sekaran & Bougie (2017) a questionnaire is defined as a written list of questions that have been previously compiled and respondents record their answers, usually in the form of clearly identified alternatives.

### Data Analysis

This research uses descriptive analysis. According to Sugiyono (2013), descriptive statistics are data analysis techniques by describing or describing the data that has been collected. This research framework can be described as follows:

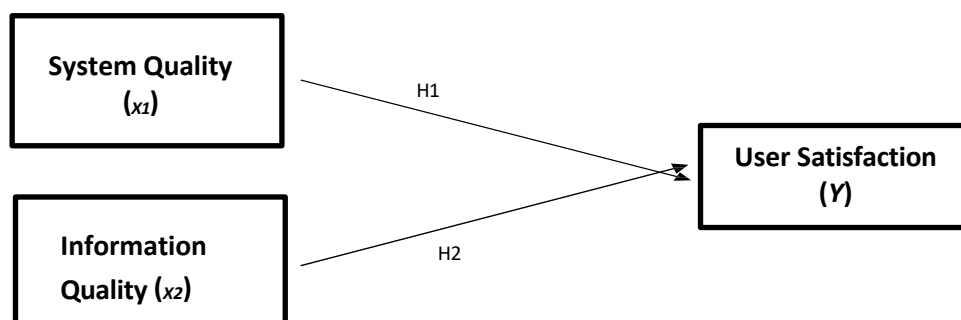


Figure 1. Conceptual Framework

## RESULTS AND DISCUSSION

From calculations using SPSS Statistics 26, an analysis was obtained with descriptive results of respondents, instrument tests, classical assumptions and hypotheses.

### a) Respondent Description

#### 1. Gender

**Table 1. Respondents Based on Gender**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	18	40.0	40.0	40.0
Female	27	60.0	60.0	100.0
Total	45	100.0	100.0	

Source: Researcher processed data, 2024

It was found that most of the respondents were female 27 people (60%).

#### 2. Age

**Table 2. Respondents by Age**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <20	5	11.1	11.1	11.4
21-25	23	51.1	51.1	62.2
26-30	11	24.4	24.4	86.7
>30	6	13.3	13.3	100.0
Total	45	100.0	100.0	

Source: Researcher processed data, 2024

It was found that most of the respondents were between 21 to 25 years old as many as 23 people (51.1%).

#### 3. Education

**Table 3. Respondents Based on Education**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Junior High School	2	4.4	4.4	4.4
SMA/SMK Equivalent	20	44.4	44.4	48.9
Diploma/Bachelor's degree	23	51.1	51.1	100.0
Total	45	100.0	100.0	

Source: Researcher processed data, 2024

It is known that the most education of Fremilt Thai Tea consumers is Diploma / Bachelor as many as 23 respondents (51.1%).

4. Position

**Table 4. Respondents by Position**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Head Employee	9	20.0	20.0	20.0
Employees Outlet	25	55.6	55.6	75.6
Administration	11	24.4	24.4	100.0
Total	45	100.0	100.0	

It is known that the most common position is as an outlet employee, namely 25 respondents (55.6%).

**Data Analysis**

**1. Instrument Test**

a) Validity Test

**Table 5. Validity Test Results**

Variables	Question Item	Factor Loading	Sig.	KMO MSA	Description
System Quality	X1_KS1	0,436	0,000	0,771	
	X1_KS2	0,850	0,000		Valid
	X1_KS3	0,5443	0,000		Valid
	X1_KS4	0,722	0,000		Valid
	X1_KS5	0,666	0,000		Valid
	X1_KS9	0,654	0,000		Valid
	X1_KS10	0,565	0,000		Valid
Accounting Information System	X2_KI1	0,607	0,000	0,645	Valid
	X2_KI2	0,474	0,000		Valid
	X2_KI3	0,645	0,000		Valid
	X2_KI4	0,847	0,000		Valid
	X2_KI7	0,633	0,000		Valid
	X3_KI10	0,604	0,000		
User Satisfaction	Y_KK1	0,697	0,000	0,605	Valid
	Y_KK2	0,543	0,000		Valid
	Y_KK7	0,822	0,000		Valid
	Y_KK8	0,781	0,000		Valid
	Y_KK9	0,686	0,000		Valid
	Y_KK10	0,597	0,000		Valid

Factor Loading test results > 0.40 indicate all variables are valid

## 2. Reliability Test

**Table 6. Reliability Test**

Variables	Cronbach's Alpha	N of items	Description
System Quality	0,866	10	Reliable
Accounting Information System	0,841	10	Reliable
User Satisfaction	0,810	10	Reliable

Source: Researcher processed data, 2024

In this test, Cronbach's Alpha ( $\alpha$ ) must be  $> 0.6$ , indicating that all variables are reliable.

## 3. Classical Assumption Test

### a) Multicollinearity Test

**Table 7. Multicollinearity Test**

Variables	Collinearity Statistics		Description
	Tolerance	VIF	
System Quality	.470	2.129	No multicollinearity
Information system accounting	.470	2.129	No multicollinearity

Source: Researcher processed data, 2024

According to the results in the table above, the VIF value should be  $< 10$  and the tolerance value  $> 0.1$ . Indicates that all variables do not show multicollinearity.

### b) Normality Test

**Table 8. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		45
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.02421559
Most Extreme Differences	Absolute	.170
	Positive	.089
	Negative	-.170
Test Statistic		.170
Asymp. Sig. (2-tailed)		.002 <sup>c</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: Researcher processed data, 2024

The results of the normality test using the *One-Sample Kolmogorov-Smirnov Test NonParametric Test* statistical test above show that the *Asymp.Sig* value has a value of .002 where the value is more than 0.05. Thus, the data can be said to be normally distributed for research.

#### 4. Regression test

$$Y = 9,500 + 0.923X_1 + (-0.232X_2)$$

The interpretation of the linear regression equation is as follows:

- The constant value is positive at 9,500. This shows that, if the independent variable (system quality and accounting information system) is constant, user satisfaction (Y) is worth 9,500.
- The coefficient of the system quality variable ( $X_1$ ) is positive at 0.923. This states that every increase in the system quality variable by 1 (one) unit, the user satisfaction variable (Y) will increase by 0.923, assuming that the other variables are fixed or constant.
- The significance of the information quality variable ( $X_2$ ) is (-0.248) where the significance value is  $> 0.05$ . This shows that accounting information systems have no effect on user satisfaction.

#### 5. F test

**Table 9. F test results**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	394.381	2	197.191	20.581	.000 <sup>b</sup>
	Residuals	402.419	42	9.581		
Total		796.800	44			
a. Dependent Variable: User Satisfaction						
b. Predictors: (Constant), Information Quality, System Quality						

Source: Researcher processed data, 2024

Based on the existing provisions,  $F_{hitung} > F_{tabel}$ , so from the results of the data processing above, the  $F_{hitung}$  value  $43.510 > 2.47$

#### 6. T-Test

- The first hypothesis can be said that the system quality variable has a positive and significant effect on the user satisfaction variable which can be seen from the  $t_{count}$  value of  $5.177 > 1.68107$  which has a significance of  $0.000 < 0.05$  so that the hypothesis stating that system quality affects user satisfaction is supported.
- The second hypothesis can be said that the information quality variable has no effect on user satisfaction. As already explained, to find out whether the variable has an effect or not, the t value must be  $>$  from the known  $t_{table}$  value of 2.195. We can see from the results that the t value on the product quality variable is  $-1.172 < 1.68107$  and the sig value.  $0.248 > 0.05$  so that the hypothesis stating that accounting information systems have an effect on user satisfaction is not supported.

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## DISCUSSIONS

### **The Effect of System Quality on User Satisfaction**

Based on the results of the t statistical test, the system quality variable has a significance level of 0.000, which is a significance level  $<0.05$ . With these results, system quality has an effect on Fremilt Thai Tea Yogyakarta user satisfaction. The first hypothesis which states that system quality has an effect on user satisfaction is supported. The results of this study are in line with research conducted by Prayanthi et al., (2020), (Asyifa, 2020), and who get the results that system quality affects user satisfaction. Employees argue that the application system used in product sales is very convenient to use and easy to access, so this can help employees in their work. The features in the application can also provide information in accordance with user expectations, and rarely experience damage to the system / error. Outlet employees also want an application system that is easy to use, easy to access, and quick to respond to user requests, so the application system used by Fremilt Thai Tea is included in the category of systems that suit employee needs.

### **The Effect of Information Quality on User Satisfaction**

Based on the results of the t statistical test, the accounting information system variable has a significance level of 0.083, which is  $< 0.05$ . With these results, the accounting information system has no effect on user satisfaction of Fremilt Thai Tea Yogyakarta. The second hypothesis which states that accounting information systems have no effect on user satisfaction is not supported. The results of this study are in line with research conducted (Silvia et al., 2022), and which found that accounting information systems have no effect on user satisfaction. Employees argue that the recording system at the outlet is still very behind because it still uses a manual system, such as in cash receipts, payroll, and stock-taking which causes the presentation of information reporting to be very unclear. Employees also think that recording on sales should be digitized to simplify the work of employees.

## CONCLUSIONS AND SUGGESTIONS

Based on the analysis presented in the previous chapter, it can be concluded that the quality of the system significantly influences user satisfaction among employees at Fremilt Thai Tea Yogyakarta, thereby supporting the first hypothesis of this study. On the other hand, the quality of information does not have a significant effect on user satisfaction, which means the second hypothesis in this study is not supported.

Based on the conclusions of this study, several suggestions can be proposed. For the company, it is recommended to improve system quality, particularly by upgrading hardware to prevent damage or errors. Additionally, greater attention should be given to the timeliness of presenting information to enhance the quality of information provided. For researchers, the findings of this study can serve as reference material for future research. Subsequent studies are encouraged to incorporate other variables, such as service quality and ease of use, which may influence employee satisfaction. Furthermore, increasing the number of samples or respondents could provide a broader perspective on the factors affecting the dependent and independent variables within the food and beverage industry.

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