



## Influence of Accounting Software Quality Dimensions on Intentions to Use of SME's in South Tangerang

Solihin<sup>1</sup>, Tugiantoro<sup>2</sup>

<sup>1</sup>Sekolah Tinggi Ilmu Ekonomi Swadaya, Jakarta, Indonesia

<sup>2</sup>Sekolah Tinggi Ilmu Ekonomi Bhakti Pembangunan, Jakarta, Indonesia

E-mail: [kjasolihin@gmail.com](mailto:kjasolihin@gmail.com)<sup>1</sup>, [tinotugiantoro@gmail.com](mailto:tinotugiantoro@gmail.com)<sup>2</sup>

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### ABSTRACT

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The purpose of this study was to obtain empirical evidence regarding the dimensions of quality accounting software which include performance, reliability, features, conformance, and serviceability towards the intention to use accounting software for employees working in micro, small and medium scale companies (SMEs) in the South Tangerang area. This study uses quantitative methods through primary data. Questionnaire data were processed of 87 respondents from 135 questionnaires distributed to employees who work at SME's companies, the questionnaire used a Likert scale of 1-5. The results study prove that performance, features and serviceability have a significant effect on intentions to use accounting software, while reliability and conformance have no significant effect on intentions to use accounting software.

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## 1. Introduction

Accounting information system based on Computer requires an application that can be applied to a computer, as usual accounting software. Accounting software is used to simplify the process of accounting records in the company. Accounting records using accounting software will produce data or information faster and the results are much more accurate when compared to manual recording, so that the resulting accounting information is more reliable.

Choosing the right accounting software is a challenge for companies. The right accounting software can produce information for companies to be more effective and efficient. Accounting software is not always the same for every company. The completeness of the features in the accounting software is based on the needs of the company. Ease of use of accounting software is also an important requirement to support data processing. However, some accounting software also has weaknesses. In most cases, the problems occur in the use of existing accounting software are not compatible with business systems and processes, as well as information needed by the organization (Janson and Subramanian, 1996; Lucas, Walton, and Ginzberg, 1998 in Istianingsih and Wijanto, 2008). The discrepancy between the accounting software and the company's business will result in a new adjustment for the company to the use of accounting software. This results in additional time required for users to adapt to the accounting software. Another problem that the software is not used because it does not match the company's needs, so you have to buy new software which will result in additional costs.

Technical difficulties in using accounting software cause user satisfaction to decrease. Software users who are not satisfied will switch to other software better and easier to use. Because the satisfaction related to use of accounting software will affects the users. Therefore, user satisfaction is a measure of the success of implementing accounting software in companies. However, several previous research have revealed that information systems not always have a positive effect on user satisfaction. In this study, re-examined the positive influence of accounting software its part of an information system on the intention to use accounting software. The accounting software discussed in this study is accounting software that is generally used. The



selection of accounting software used as the dependent variable in this study, because there are still very few studies that focuses on accounting software as an information system for SME's companies, so the results of this study are expected to be useful for SME's to use accounting software in carrying out their business activities. This study also uses the quality dimension to measure the quality of accounting software. This makes researchers interested in conducting research on the effect of the quality of accounting software on the intention to use accounting software in SME's companies.

## 2. Method

This study uses quantitative methods, and cross-sectional data where the independent and dependent variables are measured at the same time. This study uses primary data with data collection techniques in the form of distributing questionnaires.

The independent variable or independent variable is a variable that explains to a variable that can affect other variables. The independent variable in this study is the quality of accounting software as measured by 5 (five) quality dimensions, as follows:

**Performance** concerns the convenience of using accounting software. If users find it easy to operate accounting software, either for the first time using or for a long time, then the accounting software can provide satisfaction for users from the performance dimension.

**Reliability** concerns the ability to process data and security systems in the accounting software. Accounting software can process data quickly, and the safety factor is guaranteed, so the accounting software can provide satisfaction for its users from the reliability dimension.

**Feature** concerns additional facilities that exist in accounting software. If the accounting software has additional features that can help users in the process, the accounting software meets the satisfaction element of the feature dimension.

**Conformance** concerns the ability of accounting software to meet user standards. If the accounting software produces output in the form of information according to user needs, then the accounting software meets the satisfaction element of the conformance dimension.

**Serviceability** concerns the ease of accounting software in correcting errors. If the accounting software has the ability to identify and correct errors that occur, the accounting software meets the satisfaction element of the serviceability dimension.

### 2.1 Dependent Variable

The dependent variable is a variable that explains that a variable is influenced by other variables. The dependent variable in this study is the intention to use accounting software.

This study uses primary data with data collection techniques in the form of questionnaires distributed to employees of the accounting department who work in micro, small, and medium scale companies in the South Tangerang area. Questionnaire is a data collection technique which is done by giving a set of oral or written statements to the respondent.

The statistical equation model used to test the hypothesis is:

$$Y_1 = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Descriptions:

$Y_1$  : Intention to use accounting software

$\alpha$  : Constant

$\beta_1 - \beta_5$  : Regression coefficient

$X_1$  : Performance

$X_2$  : Reability

$X_3$  : Feature

$X_4$  : Conformance

$X_5$  : Serviceability

$e$  : Error



### 3. Result and Analysis

In this study, 135 questionnaires were distributed out of which 116 were accepted and there were 29 questionnaires which were eliminated by the researcher because they were not completely filled out by the respondents, so this study only used 87 questionnaires that met the criteria.

#### 3.1 Descriptive Statistics

This test contains a descriptive description of the variables that appear in the study, both independent and dependent variables which indicate the frequency of the number of respondents who answered the questions on the distributed questionnaire. This analysis also discusses the minimum value, maximum value, and average value and standard deviation of each variable.

**Table 1.**  
Descriptive Statistics  
Independence and Dependence Variabel

	N	Minimum	Maximum	Mean	Std. Deviation
<b>Performance</b>	87	01.33	05.00	35.057	.98288
<b>Reliability</b>	87	01.33	05.00	34.636	.95824
<b>Feature</b>	87	01.33	05.00	33.870	101.522
<b>Conformance</b>	87	01.00	05.00	38.927	.66762
<b>Serviceability</b>	87	0,129861	05.00	40.230	.47629
<b>Intent to use</b>	87	02.20	0,208333	37.540	.44298
Valid N (listwise)	87				

#### 3.2 Hypothesis Test

##### a. Coefficient Determination (Test model R<sup>2</sup>)

The multiple determination coefficient test is basically used to measure the contribution or influence of the independent variable on the dependent variable.

**Table 2.**  
Coefficient Determination (Test Model R)

R <sup>2</sup>	Adjusted R <sup>2</sup>
0,533	0,504

Source: Data Processing

From the results of data processing with multiple regression method, it is known that the coefficient of determination seen from the R Square value is 0.533. This means that the independent variables consisting of the dimensions of performance quality, reliability, features, conformance and serviceability have a significant influence on the dependent variable of intention to use accounting software by 53.3%, while the remaining 46.7% can be explained by other factors that not included in the research model.

##### b. Simultaneous Hypothesis Test (F test)

The F statistical test or ANOVA is basically to test whether all the independent variables included in the model can have a joint effect on the dependent variable

**Table 3.**  
Simultaneous Hypothesis Test (F test)  
ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8.999	5	1.800	18.506	.000 <sup>b</sup>
Residual	7.877	81	.097		
Total	16.876	86			

a. *Dependent Variable:* Intent to use

b. *Predictors:* (Constant), Serviceability, Reliability, Conformance, Feature, Performance.

Simultaneously, the dimensions of accounting software quality consisting of performance, reliability, features, conformance, and serviceability of accounting software showed a significant effect on the intention to use accounting software. Simultaneously, the dimensions of accounting software quality consisting of performance, reliability, features, conformance, and serviceability of accounting software showed a significant effect on the intention to use accounting software. Because  $F_{count} > F_{table}$  ( $10.367 > 2.327$ ), then  $H_0$  is rejected, meaning that there is a significant influence between the dimensions of accounting software quality consisting of performance, reliability, features, conformance, and serviceability on the intention to use accounting software. This study can be concluded that the quality of accounting software together affects the intention to use accounting software.

**c. Partial Hypothesis Test (t test)**

The t-test was conducted to determine the effect of each independent variable on the dependent variable. From the results of multiple regression testing, the results obtained are as follows:

**Table 4.**  
Partial Hypothesis Test (t test)

Variable	Beta	T_stat	Sig	Description
(Constant)	2.941	6.406	0,000	
Performance	0.196	2.485	0,015	Significance
Reliability	-0,075	-1.063	0,291	No significance
Feature	0,172	3.249	0,002	Significance
Conformance	0,014	0.238	0,821	No significance
Serviceability	0,181	2.197	0,031	Significance

Source: Data Processing

Based on table 4, the following regression equation can be made:  $\text{Intention to use accounting software} = 2.941 + 0.196 \text{ PER} - 0.075 \text{ REL} + 0.172 \text{ FEA} + 0.014 \text{ CON} + 0.181 \text{ SER} + e$

Based on the table above, it shows that partially there is a significant positive effect between the dimensions of the quality of accounting software on the intention to use accounting software. There is a significant effect between accounting software features on intention to use accounting software. There is also a significant effect between the serviceability of accounting software on the intention to use accounting software. partially there is no influence between the dimensions of reliability and conformance on the intention to use accounting software.

**4. Conclusions**

The results of testing hypothesis 1, in this research stated that there was a significant positive effect of the dimensions of accounting software performance quality on the intention to use accounting software. It can be concluded that the quality dimensions of accounting software performance have a positive effect on the intention to use accounting software. The dimension of performance quality concerns the comfort and convenience of users in operating accounting software. Ease and comfort in operating accounting software has an important role for users to work effectively in completing work tasks, if users feel easy and comfortable, avoiding human errors. The results of testing hypothesis 2, in this research stated that there was no significant effect. from the dimensions of the reliability of accounting software to the intention to use accounting software. Because the use of accounting software is usually judged by the use of hardware and servers. The security system of an accounting software has an administrator user who is usually only managed by the Information Technology department and users of accounting software are only given one admin user to be able to operate the accounting software. The results of testing hypothesis 3, in this research study state that there is a significant positive effect of the dimensions of the quality of accounting software features on the intention to use accounting software. Features are defined as additional facilities that exist in accounting software. If the accounting software has additional features that can assist users in operating accounting software, then the accounting software has an added value to provide satisfaction for users as a means of supporting the completion of tasks in their work. This means that the more dimensions of the quality of accounting software features to support the completion of the user's work, the greater the user's



satisfaction with the intention to use the accounting software. The results of testing hypothesis 4, in this research state that there is no significant effect of the conformance quality dimension of accounting software on the intention to use accounting software. Conformance is defined regarding the ability of accounting software to meet user standards, because in the scope of work the need for accounting software is dominated by the need for supporting facilities for completing tasks at work. The output problem of accounting software in this study has no effect on the intention to use accounting software. This is because accounting software usually already has a standard display and output for all users to understand the output it produces. The output display cannot be changed by the user, unless there is an additional feature where the user can modify the output of the accounting software. The results of testing hypothesis 5, in this research state that there is a significant positive effect of the serviceability quality dimension of accounting software on the intention to use accounting software. Serviceability of accounting software in this study concerns the ease of accounting software in making error corrections. If the user makes an error in data entry into the accounting software, usually the accounting software will provide clues to what error is happening to the user and provide a solution for the error. In other words, the serviceability dimension of accounting software is useful as a supervisory service and a service provider of solutions to errors that occur, so that users can make accurate reports because data entry is appropriate and creates a distinct satisfaction for users of the accounting software. This study states that the dimensions of accounting software quality simultaneously have a positive and significant effect on the intention to use accounting software. From the calculation results, the calculated F value is 18,506 and the significant level is 0.000. From these results it can be concluded that the dimensions of the quality of accounting software simultaneously have a positive and significant effect on the intention to use accounting software. This is because if users of accounting software feel that using the software is easy, there are many additional features provided by accounting software that can help users to be more effective in completing tasks, and the ease of repairing the accounting software, users will feel more that using the software This will give satisfaction to the user. The decision making is based on the calculated F value > F table ( $10.367 > 2.327$ ) and the significance value is much smaller than 0.05. The magnitude of the effect is 53.3% seen from the R Square value is  $0.533 = 53.3\%$ . Future research opportunities . Future research can collect data to explore differences in accounting software determinants at various stages. Future research can discuss other determinants that can affect the intention to use accounting software. Finally, we hope that the results of this study are useful for practitioners, academics, and policy makers, and can contribute to the literature on the effect of accounting software determinants consisting of performance, reliability, features, conformance and serviceability on intentions to use accounting software.

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