

**USER SATISFACTION OF ACCOUNTING INFORMATION SYSTEMS USING THE
END USER COMPUTING SATISFACTION (EUCS) MODEL:
A SYSTEMATIC LITERATURE REVIEW**

Vicky Dzaky Cahaya Putra¹, Amelia Setiawan²

¹Student Doctor of Economics, Universitas Katolik Parahyangan & Departement of Accounting,
Universitas Jenderal Achmad Yani

E-mail: 9012301011@student.unpar.ac.id

²Departement of Accounting, Universitas Katolik Parahyangan

E-mail: amelias@unpar.ac.id

Abstract

This study aims to investigate empirically the basis for improving user satisfaction of accounting information systems by using basic theoretical concepts and supporting assessment tables which are the basis for the research topic of User Satisfaction of Accounting Information Systems by using the End User Computing Satisfaction (EUCS) Model for accountants in Indonesian banking companies. This study uses a systematic literature review method by using the Publish or Perish version 8 application as a support for scientific literature collection. The researcher determined that the procedure carried out in collecting the literature of this research was sourced from scientific publications that had indexes on the crossref and google scholar databases. The results of this study found that the EUCS Theory emphasizes five key factors that affect user satisfaction including content, precision, format, usability and timeliness. Each of these dimensions is very important in determining user satisfaction with the accounting information system used.

Keywords : *Accounting Information System of User Satisfaction; Accounting information system; End User Computing Satisfaction.*

1. INTRODUCTION

The use of computers in accounting is a benchmark in the development of technology in a company. The use of software and information systems to process, record, and analyze financial data is part of information technology-based accounting. The relationship between user satisfaction and the success of an information system provides an effective method to measure user satisfaction with an accounting information system. (Ridhawati, 2016) stated that user satisfaction with the information system shows how satisfied and confident users are with the system. It is used to convey relevant information quickly and accurately to meet your needs.

Based on (Suzanto & Sidharta, 2015), a method is needed to measure user satisfaction of an application system: Comparison between expectations and reality of an information system. This can help information system managers make an overall assessment of the information systems used by information system users based on their experience with them. With the increasing need for public information and the reach and timeliness of information increasing every year, information systems will definitely develop more and more rapidly. Utilizing existing information systems brings many benefits to the business world, including improved operational efficiency, simplified reporting, and improved data accuracy (Alfiani et al., 2022).

(Fendini, 2013) found that information systems can improve user satisfaction by meeting precise, accurate, relevant, and other quality standards. An accounting information system can also affect user satisfaction through its ease of use. Perceived usefulness refers to a person's belief that a particular system can work better (Amalia et al., 2016). When users are informed

about the benefits of an information system, they are more likely to adopt the system. User satisfaction results from the perceived benefits of using accounting information systems (Budiarta, 2016).

(Hanh, 2018) conducted a study in Vietnam that examined the relationship between the competence of accounting staff and the quality of services provided in accounting information systems. To ensure its relevance, carefully selected key figures are used in this study. The first study conducted by the researcher was a theoretical and practical assessment of user satisfaction with accounting information systems in Vietnam to improve financial performance. Information system users play an important role in the progress of an organization because they are able to improve the performance of information systems. An information system functions well when the technology is understood, used and used as useful decision-making data by users. Thus, organizational goals can be realized (Ridhawati, 2016).

The End User Computing Satisfaction (EUCS) model is directly related to the satisfaction of accounting information system users, and this is the purpose of this study. These studies are based on updated research literature at home and abroad. Therefore, the researcher wants to deepen this research further. User satisfaction with an accounting information system is determined by evaluating the opinion of accountants who use the system using the End User Computing Satisfaction (EUCS) Model, the deepening of which depends on the implementation of the system. Assessment steps are usually used to assess user satisfaction as a success metric in a built information system. If the system encounters some problems and lack of monitoring, it will cause a malfunction.

Theoretical research contributions are expected to be obtained from this study by subsequent researchers who aim to investigate empirically the basis in improving accounting information system user satisfaction by using basic theoretical concepts and supporting assessment tables which are the basis in the research topic of Accounting Information System User Satisfaction by using the End User Computing Satisfaction (EUCS) Model for accountants in banking companies Indonesian.

2. RESEARCH METHODS

This study uses a systematic literature review method by using the Publish or Perish version 8 application as a support for scientific literature collection. This app is used to take and analyze academic citations. This device uses various data sources to obtain raw citations which then analyze and present bibliometric analysis in order to find out things that can support the strengthening of the relationship between the variables studied, namely the satisfaction of users of the accounting information system whose processing system is using the Vos Viewer application. The researcher determined that the procedure carried out in collecting the literature of this research was sourced from scientific publications that had indexes on the crossref and google scholar databases.

Bibliometric Analysis User Satisfaction of Information System

In grouping the entire relationship between variables from the collected literature, the researcher uses the Microsoft Excel application to combine the relationships between variables into a single picture so that the relationship with each other can be seen clearly.

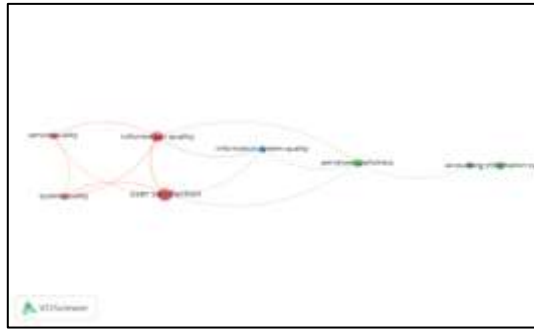


Figure 5. Bibliometric Analysis

Article selection is carried out manually by checking the journals one by one and visiting the OJS of the journal, so that they can find out the authenticity of the journal and can sort out the suitability of the journal based on the inclusion and exclusion criteria that have been set, including the following:

1. Inclusion Criteria:
 - a. Articles are quantitative research
 - b. Articles explains the relationship to the variable of user satisfaction of accounting information systems
 - c. Articles have supporting theories in the development of research
 - d. Articles have a maximum age of 8 years from this year
2. Exclusion Criteria:
 - a. Articles is qualitative research
 - b. Articles have a low defined index
 - c. Articles do not attach research results.

3. RESULT AND DISCUSSION

Research results

After the researcher analyzed the literature first using the keywords user satisfaction and user satisfaction, then continued with the identification of the research topic that the researcher identified from the search results through Crossref and Google Scholar, with a focus on SINTA and Science Direct which were used in most of the research. -Publicly accredited journals. These magazines use a variety of variables to assess user satisfaction. From previous studies, it can be concluded that the use of the End User Computing Satisfaction (EUCS) model greatly affects user satisfaction with information systems because it is able to compare information system expectations with real events and use it as a tool. To evaluate the success of an information system implementation, it is important to measure end-user satisfaction related to the use of an information system or software.

Basic Theory and Support of User Satisfaction of Accounting Information Systems using the End User Computing Satisfaction (EUCS) Model

The topic of research on user satisfaction of accounting information systems is based on relevant theories. It can organize ideas, explain and predict the relationship between users and developers of information systems, and provide a better understanding of satisfaction measurement, which has a long history in the discipline of information systems. In order to capture the overall evaluation that the end user feels in using the information system (e.g. satisfaction) and the factors that influence this satisfaction, several studies have been conducted in the context of end-user computing. It can be said that End User Computing Satisfaction is a

method used to measure the level of user decision-making of an application system by comparing the expectations and reality of an information system. End-user satisfaction with computers can be described as a general evaluation of information system users based on their experience with the system. The assessment of this model highlights the end-user's satisfaction with aspects of technology such as content, precision, format, time and usability of the system.

(Anastasya & Rohman, 2021; Apsari et al., 2023; Ernawatiningsih & Arizona, 2021; Fendini, 2013; Fong & Ho, 2014; Hamdan & Al-Hajri, 2021; Mandala & Astika, 2019; Napitupulu & Dalimunthe, 2015; Safriandi et al., 2023) using End User Computing Satisfaction (EUCS) as a satisfaction assessment tool by using theoretical indicators to assess user satisfaction with the Satisfaction Model (EUCS) accounting information system. The scientists conducted an analysis and determined the relationship between the EUCS model and user satisfaction. These factors are described, which are evaluated as follows:

1. Content

The user satisfaction score increases in an accounting information system when the financial information provided by the system is relevant, accurate, complete and reliable. To make the right decision, accountants need to be the party that performs financial records directly through the application. They need financial statements and other accounting data that suits their needs.

2. Accuracy

If the data generated by the system is correct and error-free, then the user of the accounting information system will be satisfied with the situation. It is important to ensure the accuracy of the data so that financial statements and other information reflect the true financial state of the company. A structured audit system is necessary to achieve the best possible financial record-keeping.

3. Format

A format is used to interpret data and create financial reports. To ensure that the results produced can comply with applicable regulations, current accounting and application standards are required. So that it can help accounting information system users in making decisions, especially regarding investments.

4. Ease of Use

For users of accounting information systems, it is very important that the applications used for data processing offer useful features that make it easier for them to use them. This can encourage the implementation of programs that companies are considering. Scientists have found that the first, procedural and final aspects of presentation are critical for users of accounting information systems. In other words, an intuitive and user-friendly system improves user work efficiency and reduces frustration. Timeliness

5. Context

The system's ability to provide information in a timely manner also has an impact on user satisfaction. In accounting, timely information plays a crucial role in financial data reporting, financial analysis, and decision-making.

End User Computing Satisfaction (EUCS) Model

When assessing the satisfaction of accounting information system users, especially accountants who are in charge of preparing financial reports, scientists developed an End User Computing Satisfaction (EUCS) measurement model. This model can be described in several questions, which can be formulated as follows:

Table 1. Theory of End User Computing Satisfaction (EUCS) Model.

No	Indicator	Code	Question
1	Content	C1	Does the system provide the right financial information?
		C2	Does the financial information provided by the accounting information system fit your needs?
		C3	Does the system provide attachments to the financial statements generated?
		C4	Does the database used have the capacity to meet your needs?
2	Accuracy	A1	Does the system process transaction data accurately?
		A2	Is the accuracy of the system right in answering the needs?
		A3	Does the accuracy of the data generated reflect the company's financial condition?
		A4	Do you often encounter errors in the financial statements generated by accounting information systems?
3	Format	F1	Is the output format in accordance with the reporting provisions?
		F2	Is the information clearly readable?
		F3	Does the format of financial statements generated by accounting information systems make it easier for you to analyze data?
		F4	Does the accounting information system allow you to customize the report format as needed?
4	Easy of Use	E1	Is the system used easy to understand?
		E2	Do the features displayed make assignments easier?
		E3	Is there any ease in operating the accounting information system used in the company?
		E4	Is the accounting information system interface easy to teach to colleagues?
5	Timeline	T1	Is the information needed timely?
		T2	Does the information system provide the most up-to-date information?
		T3	Can the system help in overcoming time budget pressures?
		T4	Can an accounting information system provide the financial reports you need quickly?
		T5	Does the accounting information system allow you to get financial information in real-time?

Novelty

Based on this discussion, the researcher believes that the application of the End User Computing Satisfaction (EUCS) theory in the context of accounting information systems can enable companies to actively manage and improve the user experience to ensure that the system provides maximum benefits to users.

4. CONCLUSION

The results of this literature review show that it is important for accountants to discuss the theory of End User Computing Satisfaction (EUCS) related to user satisfaction of accounting information systems. Collect and evaluate financial data using accounting software. The EUCS theory emphasizes five key factors that affect user satisfaction: content, precision, format, usability and timeliness. Each of these dimensions is very important in determining user satisfaction with the accounting information system they use. The application of EUCS in the context of accounting information systems can help organizations design and develop systems that better meet the needs and preferences of users.

Overall, the application of the End User Computing Satisfaction theory in accounting information systems provides an effective framework for understanding and improving user satisfaction. This is achieved by developing an End User Computing Satisfaction (EUCS) model. This level of evaluation is used by accounting information system developers to evaluate the satisfaction of accounting information system users, especially accountants who work as financial report makers. To ensure all dimensions of EUCS are met, organizations can create a more productive, supportive and conducive work environment for long-term success.

REFERENCES

- Ajzen, I. (2014). Consumer Attitudes and Behavior. In Handbook of Consumer Psychology. Routledge. <https://doi.org/10.4324/9780203809570.ch20>
- Alfiani, L., Septiawan, B., & Suratman, S. S. (2022). Faktor- Faktor Yang Mempengaruhi Kepuasan Pengguna Dan Implikasinya Terhadap Kinerja Pengguna Sistem Informasi Akuntansi. Jurnal Akademi Akuntansi, 5(1), 47–61. <https://doi.org/10.22219/jaa.v5i1.17962>
- Amalia, S. M., Pratomo, D., & Ak, M. (2016). Pengaruh Kualitas Sistem Informasi, Kualitas Informasi, Dan Perceived Usefulness Terhadap Kepuasan Pengguna Sistem Informasi Akuntansi (Studi Pada Pengguna Sistem Informasi Akuntansi Di Rumah Sakit Mata Cicendo Bandung).
- Anastasya, D. E., & Rohman, A. (2021). Pengaruh Kualitas Sistem Informasi, Perceived Usefulness, Dan User Competency Terhadap Kepuasan Pengguna Sistem Informasi Akuntansi.
- Apsari, R. D., Widhiyani, N. L. S., & Rasmini, N. K. (2023). The Influence of Accounting Information System Quality and Perceived Usefulness on Accounting Information System (AIS) User Satisfaction (Case Study at the Head Office of the Bali Regional

- Development Bank). *European Journal of Business and Management Research*, 8(4), 59–63. <https://doi.org/10.24018/ejbmr.2023.8.4.2059>
- Budiarta, I. K. (2016). Pengaruh Kualitas Sistem Informasi, Kualitas Informasi Dan Perceived Usefulness Pada Kepuasan Pengguna Akhir Software Akuntansi (Studi Empiris Pada Hotel Berbintang Di Provinsi Bali).
- De Lone & McLean. (2003). Model of Information Systems Success: A Ten-Year Update. *Journal of Management Information Systems*, 19(4), 9–30. <https://doi.org/10.1080/07421222.2003.11045748>
- Doll, W. J., & Torkzadeh, G. (1988). The Measurement of End-User Computing Satisfaction. *MIS Quarterly*, 12(2), 259. <https://doi.org/10.2307/248851>
- Ernawatiningsih, N. P. L., & Arizona, I. P. E. (2021). User Satisfaction of Accounting Information System Using Multiple Linear Regression Analysis. *International Journal of Accounting & Finance in Asia Pasific*, 4(3), 9–16. <https://doi.org/10.32535/ijafap.v4i3.1201>
- Fendini, & D. S. (2013). Pengaruh Kualitas Sistem Dan Kualitas Informasi Terhadap Kepuasan Pengguna. *Jurnal Ekonomi Manajemen Sistem Informasi*, 8.
- Fong, S. C. C., & Ho, M. W. H. (2014). Accounting Information Systems End-User Satisfaction: Evidence of Hong Kong Housing Authority. *The International Technology Management Review*, 4(1), 27. <https://doi.org/10.2991/itm.2014.4.1.3>
- Hamdan, M. N. M., & Al-Hajri, N. J. (2021). The effect of information systems success factors on user satisfaction in accounting information systems. *Management Science Letters*, 2045–2052. <https://doi.org/10.5267/j.msl.2021.3.005>
- Hanh, H. T. H. (2018). Factors Affecting User Satisfaction Of Accounting Information Systems: Theoretical Approach.
- Liu, C.-T., & Guo, Y. M. (2008). Validating the End-User Computing Satisfaction Instrument for Online Shopping Systems: *Journal of Organizational and End User Computing*, 20(4), 74–96. <https://doi.org/10.4018/joeuc.2008100104>
- Mandala, I. G. N. A. K., & Astika, I. B. P. (2019). Effect of work environment, quality of system and work culture on satisfaction of accounting information system user. *International Research Journal of Management, IT and Social Sciences*, 6(4), 37–43. <https://doi.org/10.21744/irjmis.v6n4.633>
- Napitupulu, I. H., & Dalimunthe, A. R. (2015). The Influence of Information System User Competency and The Quality of Management Accounting Information Systems on User Satisfaction. *Australian Journal of Basic and Applied Sciences*.
- Ridhawati, R. (2016). Faktor-Faktor Yang Mempengaruhi Kepuasan Pengguna Sistem Informasi Akuntansi Berbasis Komputer Pada Pt.Trio Motor Banjarmasin.

- Safriandi, F., Pasaribu, A. M., & Aginta, W. (2023). An Influence Of Quality, On System User Satisfaction In Instance Level Financial Application System. 12(01).
- Seni, N. N. A., & Ratnadi, N. M. D. (2017). Theory Of Planned Behavior Untuk Memprediksi Niat Berinvestasi. E-Jurnal Ekonomi dan Bisnis Universitas Udayana, 4043. <https://doi.org/10.24843/EEB.2017.v06.i12.p01>
- Suzanto, B., & Sidharta, I. (2015). Pengukuran End-User Computing Satisfaction Atas Penggunaan Sistem Informasi Akademik. Jurnal Ekonomi, Bisnis & Entrepreneurship, Vol. 9, No. 1, 16–28.