



The Effect of User Participation and User Satisfaction on Accounting Information Systems

Meiryani, Jajat Sudrajat, El Madina Hakim, Winwin Yadiati

Abstract: *The purpose of this study was to examine the effect of user participation and user satisfaction on the effectiveness of the accounting information system in the Ministry of Commerce. The population in this study is the General Bureau of the Ministry of Commerce. The software used in processing this research data is SPSS version 23. Based on the results of testing, partial user participation and user satisfaction have a significant influence on the effectiveness of accounting information systems. Simultaneous test results indicate that user participation and user satisfaction together influence the effectiveness of accounting information systems.*

Keywords : *User Participation; User Satisfaction; Effectiveness; Accounting Information Systems.*

I. INTRODUCTION

The main need to support the progress and success of a company is information technology. The success of an information system development is not only determined by the sophistication of the system but is determined by its compatibility with the users of the system. In the effectiveness of accounting information systems requires a role and participation as users in developing accounting information systems. An accounting information system can be said to be effective if the information produced is of high quality. The more effective the accounting information system, the better individual performance will be. The use of information system technology for government is expected that individuals from government institutions who are users of the system can produce better output and the resulting performance will certainly increase (Shofi Nur Muawanah, Kurniawati Mutmainah, Romandhon: 2016). One way to increase the effectiveness of a company's accounting information system is to increase user participation. Participation is the participation of someone in carrying out their work in order to achieve a goal to be achieved. Improved accounting information systems will not be achieved if the application of accounting information systems that is not in

accordance with user needs. An accounting information system can be said to be effective if the information provided by the system can serve the needs of system users. In addition to user participation, the satisfaction of users of accounting information systems is also an important factor in achieving the effectiveness of accounting information systems. In the use of accounting information systems, user satisfaction is needed as a measure of the effectiveness of accounting information systems. In addition, in analyzing the accounting information system user satisfaction data is very necessary because the higher the level of satisfaction of accounting information system users, the more accurate and the better the quality of information. One of the phenomena that occurs in PLN UPJ Palabuhan queen is that officers cannot open and access data, online systems at UPJ, Post Office, and KUD are not well integrated due to disruption in the network system, there is a delay in data input to the network system. error system resulted in officers unable to work effectively and efficiently, the system could not help management in serving customers and meeting their needs and satisfaction. The phenomenon that occurs is that the user or KPP employees are not directly involved in the design and development of accounting information systems, so users do not know if there is a discrepancy in accounting information systems with their work conditions, in other words some work cannot be supported by the available information systems (Fredri Ari , 2012). Besides that, it becomes an obstacle or problem that occurs where there is still a problem of user lag, which can be said to be a problem of user awkwardness because of switching from the old system to the new system so that employees do not want to switch to the new system (Michael Seno Setiawan, 2005). The second phenomenon, various problems related to user dissatisfaction arise as a result of adjustments to the new information system that is implemented, for example, the failure of the application of information systems as happened to Garuda Indonesia airlines. The failure of the implementation of the Integrated Operating Control System (IOCS) of Garuda Indonesia airlines resulted in chaotic flight schedules so that 26 scheduled departures were canceled and the company suffered losses of up to 2.5 billion Rupiah. The third phenomenon, various problems of user dissatisfaction still arise as a result of adjustments to the newly implemented system such as failure to manage an online train ticket purchase system that cannot overcome data errors that arise due to canceling ticket purchases, payments without reconfirmation or uncertainty of purchases in Ticket reservations have been paid or unpaid, ticket buyers must print their tickets online at the initial station to the next destination.

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* Correspondence Author

Meiryani*, Accounting Department, Faculty of Economics and Communication, Bina Nusantara University, Jakarta, Indonesia 11480

Jajat Sudrajat, Management, School of Business Management, Bina Nusantara University, Jakarta 11480, Indonesia.

El Madina Hakim, Accounting Department, Faculty of Economics and Communication, Bina Nusantara University, Jakarta, Indonesia 11480.

Winwin Yadiati, Accounting Department, Faculty of Economics and Business, Padjadjaran University, Bandung, Indonesia.

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Then it can be seen that the imperfection of the system that is the system does not work automatically so the system user is required to always check the availability of tickets by always confirming the ticket code purchased directly by the ticket buyer. And purchasing tickets online should not need to reprint their tickets, because there should be a ticket checking service available for tickets online

Based on the phenomena and previous studies above, the authors are interested to do this research with the title "The effect of user participation and user satisfaction on the effectiveness of accounting information systems".

II. THEORETICAL FRAMEWORK

Accounting information systems are components that work structurally coordinating various resources to produce accounting information and can be used to improve efficiency and effectiveness in achieving goals. So to be able to achieve the objectives of the effectiveness of accounting information systems requires the participation of users of accounting information systems and user satisfaction. In addition, the accounting information system is used to simplify and speed up the work of users of the accounting information system, so that user participation and user satisfaction will affect the effectiveness of the accounting information system. Based on the explanation above, it can be concluded that the effectiveness of accounting information systems is needed to improve the performance of a company. The effectiveness of accounting information systems is influenced by several factors, namely the participation of users and satisfaction of users of accounting information systems.

The Influence of Participation of Accounting Information System Users on the Effectiveness of Accounting Information Systems

The use of information technology has become a necessity to achieve the efficiency and effectiveness of a company. These results explain that users of Accounting Information Systems involved in the process of developing Accounting Information Systems will lead to the desire of users to use accounting information systems so that users will feel they have more information systems used so that the effectiveness of accounting information systems of the systems used is increasing. As the results of research by Kadek Kusuma Pardani and I Gst Ayu Eka Damayanthi (2017), shows that the effect of user participation has a positive effect on the effectiveness of accounting information systems. Then the hypothesis formulation used is as follows:

H1: User participation has a positive and significant effect on effectiveness

Accounting information system.

Effect of User Satisfaction on the Effectiveness of Accounting Information Systems

In a job, the satisfaction of users of accounting information systems becomes an important thing that must be considered, because the satisfaction of users of accounting information systems is expected to increase the effectiveness of accounting information systems. Information system users are more influenced by information systems staff and internal parties of the organization compared to external organizations. User satisfaction is very important to increase productivity, efficiency, and accuracy in making organization

reports. The effectiveness of an organization's information system is positively associated with user satisfaction. Made Christin Dwitrayani, A.A.G.P. Widanaputra and I.G.A. Made Asri Dwija Putri (2017). Then the hypothesis formulation used is as follows:

H2: User satisfaction has a positive and significant effect on effectiveness accounting information system.

III. RESEARCH METHODOLOGY

In this study, the authors used descriptive and verification methods. In this study, the authors used a quantitative method with a descriptive research approach and associative analysis, because of the variable variables to be examined in relation to the purpose of presenting a description of the relationship between the variables studied. The research method used in this study is a quantitative research method with a descriptive approach. This type of research is quantitative research that is the source of data obtained from primary data in the form of a questionnaire from the respondents. The study was conducted at the Ministry of Trade in Jakarta. The object of this study includes accounting employees who work at the Ministry of Trade in Jakarta.

The population in this study are employees of the Ministry of Trade who use accounting information systems. The data collection method used in this study is a direct survey to the Ministry of Trade of the Republic of Indonesia in Jakarta. The survey in this study used a questionnaire by providing a list of written questions given to respondents. In compiling the questionnaire instrument researchers used a Likert scale. The collected data were analyzed using descriptive analysis. Descriptive analysis technique is a technique in which the data is presented in the form of tables, graphs, diagrams, and so on which aims to describe to the reader the research about the results of the researched data. If the coefficient between items and total items is equal to or above 0.3 then the item is declared valid, but if the correlation value is below 0.3 then the item is declared invalid. Reliable criteria is if the Cronbach alpha value between 0.7-0.9 means that the questionnaire has been classified as a high reliable criterion (Murniati et al., 2013: 34).

IV. RESULT AND DISCUSSION

Classic Assumption Test

Normality test

According to Singgih Santoso (2012: 393), decision making can be done based on probability (Asymtotic Significance), ie if the probability is > 0.05 then the distribution of the regression model is normal. Meanwhile, if the probability < 0.05 then the distribution of the regression model is not normal.

Multicollinearity Test

Multicollinearity test is a test conducted to identify a regression model that can be said to be good or not.

Autocorrelation Test

According to Singgih Santoso (2012: 241) the purpose of the autocorrelation test is to find out whether in a linear regression model there is a correlation between $t-1$ (previous) error periods. If there is a correlation, it is called an autocorrelation problem.

Heterokedacity Test

The criterion in the heteroscedasticity test is if the value of sig. > from 0.05, the data are free from heteroscedasticity. However, if the sig value <0.05 then the data contain heteroscedasticity, Nazaruddin and Basuki, 2015.

Coefficient of Determination (R2)

The determinant coefficients range from zero to one (0 R2 1). R Square shows that there is no influence of the independent variable on the dependent variable.

Statistic test

To do multiple regression with a significant test that is with the T test and F test.

T test

Partial hypothesis is needed to determine the extent of the relationship between one variable with another variable, whether the relationship affects each other or not. The partial hypothesis is explained in the following statistical form:

Ho: P = 0 (there is no influence between variable X on Y)

Ha: P ≠ 0 (there is an influence between the X variable and the Y variable)

According to the P value criteria:

a. If P > 5%, then the decision is to accept the null hypothesis (Ho) or Ha rejected.

This means that there is no significant effect between the independent variable and the dependent variable.

b. If P < 5%, then the decision is to reject the null hypothesis (Ho) or Ha accepted. This means that there is a significant influence between the independent variable and the dependent variable.

F test

The F test aims to determine the effect of together the independent variables on the dependent variable. The hypothesis proposed can be described as follows:

Ho: P = 0 (there is no influence between variable X on Y)

Ha: P ≠ 0 (there is an influence between the X variable and the Y variable)

According to the P value criteria:

a. If P > 5%, then the decision is to accept the null hypothesis (Ho)

b. If P < 5%, then the decision is to reject the null hypothesis (Ho)

Descriptive Statistical Analysis

Descriptive statistics of the variables display a description of the research data in the form of minimum values, maximum values, mean values, and standard deviations of each variable presented in table 4.1 below :

Table 4.1
Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
User Participation	35	18	28	22.74	2.832
User Satisfaction	35	19	32	25.80	3.701
AIS effectiveness	35	17	31	25.54	3.559
Valid N (listwise)	35				

Source: Results of analysis using SPSS version 23

Based on table 4.1, for the descriptive statistical test results of the study period above it can be concluded that:

- 1) In the descriptive statistical test results for the user participation independent variable shows that the minimum value is 18 and the maximum value is 28 and the average value is 22.74 and the standard deviation is 2.832.

- 2) In the descriptive statistical test results for the independent variable user satisfaction shows that the minimum value is 19 and the maximum value is 32 and the average value is 25.80 and the standard deviation is 3.701.

The descriptive statistical test results for the dependent variable effectiveness of accounting information systems show that the minimum value is 17 and the maximum value is 31 and the average value is 25.54 and the standard deviation is 3.559.

Test Research Instrument

Validity test

Validity test is used to measure whether the questionnaire is able to reveal something that is measured using a questionnaire. So this method is used to measure the accuracy of each questionnaire question or indicator used (Murniati et al., 2013: 20). Validity according to Sugiyono (2016: 177) shows the degree of accuracy between the data that actually occurs on the object with data collected by researchers to find the validity of an item, we correlate the score of items with the total of these items. The instrument can be declared valid if the validity coefficient value obtained > critical point is 0.3246. Reliability test is carried out to find out a questionnaire can be said to be reliable. The instrument is said to be reliable if the Cronbach's Alpha value is greater than 0.6.

Table 4.2
Recapitulation of Test Results for Variable Validity X1

Variable	No Item	Validity Coefficient	Critical point	Conclusion
User Participation (X1)	1	0,394	0,324	Valid
	2	0,399	0,324	Valid
	3	0,613	0,324	Valid
	4	0,845	0,324	Valid
	5	0,347	0,324	Valid
	6	0,667	0,324	Valid

Source: Results of analysis using SPSS version 23

Based on table 4.2 it can be seen that all statements that indicate user participation (X1) have a validity coefficient value > critical point 0.324, which indicates that the statement submitted has performed its measurement function. For the reliability coefficient results obtained a Cronbach's Alpha value of 0.730. This shows that Cronbach's Alpha of 0.730 is greater than 0.600 and can be declared reliable. Next, the recapitulation results of the validity and reliability test for the X2 variable (User Satisfaction).

Table 4.3
Recapitulation of Test Results for Variable Validity X2

Variable	Item No	Validity Coefficient	Critical point	Conclusion
User Satisfaction (X2)	1	0,419	0,324	Valid
	2	0,627	0,324	Valid
	3	0,536	0,324	Valid
	4	0,795	0,324	Valid
	5	0,615	0,324	Valid
	6	0,720	0,324	Valid
	7	0,789	0,324	Valid

Source: Results of analysis using SPSS version 23

Based on table 4.3 it can be seen that all statements that make up user satisfaction (X2) have a validity value > critical point of 0.324, which indicates that all statements that have been submitted have carried out their measurement functions.

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For the reliability coefficient results obtained a Cronbach's Alpha value of 0.824. This shows that Cronbach's Alpha of 0.824 is greater than 0.600 and can be declared reliable. So it can be concluded that all of the statements above have shown their reliability. Next, the recapitulation results of the validity and reliability test for the Y variable (Accounting Information System Effectiveness):

Table 4.4
Recapitulation of Variable Validity Y Test Results

Variable	No Item	Koefisien Validitas	Critical point	Conclusion
Effectiveness of Accounting Information Systems (Y)	1	0,669	0,324	Valid
	2	0,589	0,324	Valid
	3	0,638	0,324	Valid
	4	0,564	0,324	Valid
	5	0,663	0,324	Valid
	6	0,658	0,324	Valid
	7	0,686	0,324	Valid

Source: Results of analysis using SPSS version 23

Based on table 4.4, it can be seen that all statements that make up the Effectiveness of Accounting Information Systems (Y) have a validity value > critical point of 0.324, which indicates that all statements submitted have performed their measurement functions. For the reliability coefficient results obtained a Cronbach's Alpha value of 0.793. This shows that Cronbach's Alpha of 0.793 is greater than 0.600 and can be declared reliable. So it can be concluded that all of the statements above have shown their reliability.

Reliability Test

Reliability test is a term used to indicate the extent to which measurement results are relatively consistent when measuring twice or more. According to Imam Ghazali (2016) An instrument is considered reliable if it has an alpha coefficient (α) of 0.6 or more.

The basis of decision making according to Uma Sekaran (2003: 307) for a reliable instrument is:

- 1) If the alpha coefficient (α) test is greater than (\geq) 0.6, then the statement in the questionnaire is worth using (reliable).
- 2) If the alpha coefficient (α) is less than ($<$) 0.6, then the statements in the questionnaire are not reliable.

The results of the reliability testing carried out with Cronbach's Coefficient Alpha are presented in the following table:

Table 4.5
Reliability Test Results

Variable	Items	Cronbach's Coefficient Alpha	Information
User Participation	6	0.730	Reliable
User Satisfaction	7	0.824	Reliable
Effectiveness of Accounting Information Systems	7	0.793	Reliable

Source: Processed SPSS version 23

Based on table 4.5, the Cronbach's Alpha coefficient for each variable, that is, meets the reliability criteria (greater than 0.6). Thus, the respondents' answers to the statements used for each of these variables are consistent and reliable.

Classic assumption test

Normality test

The normality test aims to test whether in the regression model, the dependent and independent variables have a normal distribution or do not need to be tested for normality. According to Singih Santoso (2012: 393), decision making can be done based on probability (Asymtotic Significance), ie

if the probability is > 0.05 then the distribution of the regression model is normal. Meanwhile, if the probability < 0.05 then the distribution of the regression model is not normal.

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Efektivitas SIA

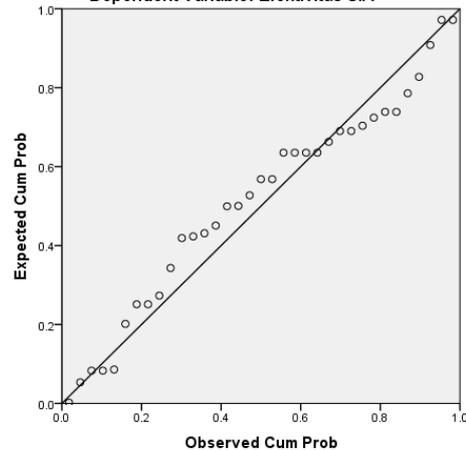


Figure 4.1 Normality Test Results

Source: Results of analysis using SPSS version 23

Table 4.6
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.96025076
	Most Extreme Differences	
	Absolute	.131
	Positive	.112
	Negative	-.131
Test Statistic		.131
Asymp. Sig. (2-tailed)		.137 ^c

Source: Results of analysis using SPSS version 23

The normality assumption shown in Figure 4.1 is that the data on the histogram graph follows the normal line, and the data distribution on the normal P-plot graph is located around the diagonal line. While in table 4.7 the results of the Kolmogorov Smirnov normality test, it is known that the significance value obtained by the residual variable is 0.137 > 0.05 which indicates that the residual variable has a normal data distribution, so it can be said that the assumption of normality of the data is met.

Multicollinearity Test

Multicollinearity test is a test conducted to identify a regression model that can be said to be good or not. Conceptually, multicollinearity is a situation where there are two correlated variables. Multicollinearity test aims to test whether a regression model found a correlation between independent variables. If there is a strong correlation, then there is a multicollinearity problem that must be overcome. A good regression model is the absence of multicollinearity or there is no correlation between independent variables.

To see the value of multicollinearity can be seen with the value of tolerance and Variance Inflation Factor (VIF). If the tolerance value > 0.10 and VIF < 10, then there is no multicollinearity. Conversely, if tolerance < 0.10 and VIF > 10, there will be multicollinearity

(Imam Ghozali, 2013: 106). From the data processing that has been done, the multicollinearity test results are obtained as follows :

Table 4.6
Multicollinearity Test Results

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.108	2.904		.726	.473		
User Participation	.353	.164	.281	2.151	.039	.557	1.796
User Satisfaction	.597	.125	.621	4.760	.000	.557	1.796

a. Dependent Variable: AIS

Source: Results of analysis using SPSS version 23

Based on table 4.6 for the results of the multicollinearity test data presented in the above table, the table above shows that the multicollinearity testing results of tolerance and VIF values obtained by both variables:

1. Tolerance Value:

- a. $0.557 > 0.1$ there were no symptoms of multicollinearity in the regression.
- b. $0.557 > 0.1$ there were no symptoms of multicollinearity in the regression.

2. Variance Inflation Factor (VIF):

- a. $1,796 < 10$, there were no symptoms of multicollinearity in the regression model
- b. $1,796 < 10$, there were no symptoms of multicollinearity in the regression model

Heteroscedasticity Test

According to Ghozali (2016) heteroscedasticity test was carried out with the aim to test whether in the regression model there was an inequality of variance from the residuals of one observation to another. If the residuals have the same variant, then it is called homoscedasticity whereas if the variance is not the same it is called heteroscedasticity. A good regression equation is if there is no heteroscedasticity. By using the Scatter Plot, the following results are obtained :

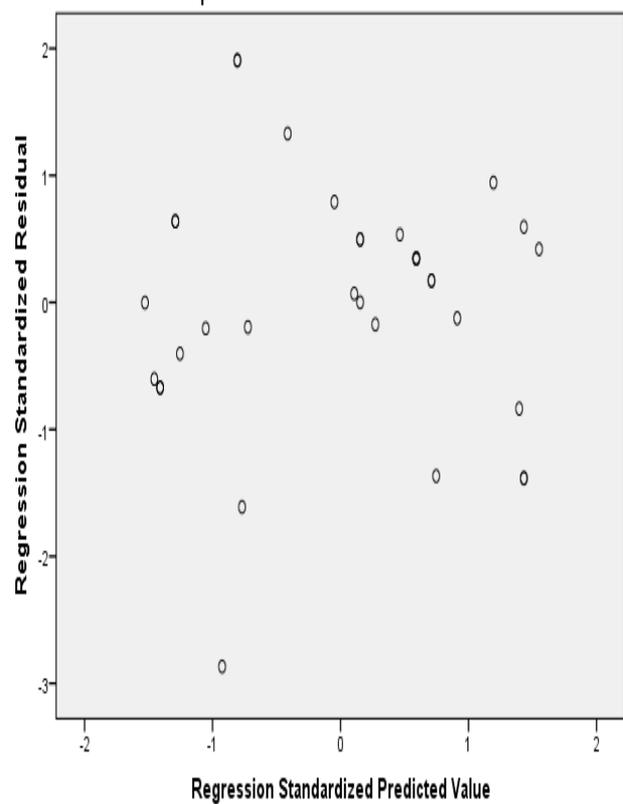


Figure 4.2. Heteroscedasticity Test Results

Source: Results of analysis using SPSS version 23

In Figure 4.2 based on the results of heteroscedasticity test results using scatterplot graphs presented above, showing that there are no clear patterns such as points widened above and below the number 0 on the Y axis, so the points spread randomly, and do not form certain patterns. It can be concluded that the data tested is free from the assumption of heteroscedasticity.

Autocorrelation Test

According to Singgih Santoso (2012: 241) the purpose of the autocorrelation test is to find out whether in a linear regression model there is a correlation between t-1 period errors (preceding). If there is a correlation, it is called an autocorrelation problem. To detect autocorrelation symptoms, you can use the Durbin-Watson (D-W) test. From the data processing that has been done, the autocorrelation test results are obtained as follows :

Autocorrelation Test Results

Model Summary^b

Table 4.7

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.835 ^a	.697	.678	2.021	2.468

a. Predictors: (Constant), User Satisfaction, User Participation

b. Dependent Variable: AIS effectiveness

Source: Results of analysis using SPSS version 23

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Based on table 4.7 above, it can be seen the results of autocorrelation testing in the Durbin Watson (D-W) column of 2,468. DU value and DL value are obtained by looking at the Durbin Watson special table, with K = 2 and N = 35, then the DU value is 1.5838 and the DL value is 1.3433. It can be concluded that the value (1.3433 < 2.468 > 1.5838), it can be concluded that there is no autocorrelation.

Hypothesis testing

Multiple linear regression

Multiple regression is a regression or prediction model that involves more than one independent variable. Multiple regression equation

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Information :

Y = Effectiveness of Accounting Information Systems

a = constant

X1 = User Participation

X2 = User Satisfaction

β_1 and β_2 = Regression coefficient of variable X

e = error rate

Based on the results of data processing using SPSS version 23, the following results are obtained:

Table 4.8

Results of Multiple Linear Regression Equations

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.108	2.904		.726	.473
User Participation	.353	.164	.281	2.151	.039
User Satisfaction	.597	.125	.621	4.760	.000

a. Dependent Variable: AIS effectiveness

Source: Results of analysis using SPSS version 23

Based on the output table above, obtained a value of 2.108, β_1 of 0.353 and β_2 of 0.597. Thus, multiple linear regression equations can be formed as follows:

$$Y = 2,108 + 0,353 X_1 + 0,597 X_2$$

From the results of the multiple linear regression equation, each variable can be interpreted as follows:

1. A constant of a: 2,108

2. User Participation Variable (X1)

Having a regression coefficient of 0.353 indicates that when user participation is increased, it is predicted to increase the effectiveness of the accounting information system by 0.353 times.

3. User Aging Variable (X2)

Having a regression coefficient of 0.597 indicates that when user satisfaction is increased, it is predicted to increase the effectiveness of the accounting information system by 0.597 times.

Coefficient of Determination

The purpose of testing the coefficient of determination is to measure the extent to which the independent variable can explain the dependent variable. The determinant coefficients range from zero to one (0 R2 1). R Square shows that there is no influence of the independent variable on the dependent variable. By using SPSS version 23, the coefficient of determination can be obtained as follows:

Table 4.9

Determination Coefficient Results Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.835 ^a	.697	.678	2.021

a. Predictors: (Constant), User Satisfaction, User Participation

Source: Results of analysis using SPSS version 23

Based on the table above, it is known that the correlation value (R) obtained is 0.678. Thus the coefficient of determination can be calculated as follows:

$$Kd = r \times 100\%$$

$$Kd = 0.678 \times 100\%$$

$$KD = 67.8\%$$

From the results of the above calculation shows that the coefficient of determination obtained by 67.8%. This shows that the two independent variables consisting of user participation and user satisfaction contributed to the effectiveness of the accounting information system by 67.8%. While the remaining 32.2% is contributed by other variables not examined.

Statistic test

Test (T Test)

1. Variable T Test X1 (User Participation)

Partial hypothesis is needed to determine the extent of the relationship between one variable with another variable, whether the relationship affects each other or not. The partial hypothesis is explained in the following statistical form:

Ho: $P = 0$ (there is no influence between variable X on Y)

Ha: $P \neq 0$ (there is an influence between the X variable and the Y variable)

According to the P value criteria:

a. If $P > 5\%$, then the decision is to accept the null hypothesis (Ho) or Ha rejected. This means that there is no significant effect between the independent variable and the dependent variable.

b. If $P < 5\%$, then the decision is to reject the null hypothesis (Ho) or Ha accepted. This means that there is a significant influence between the independent variable and the dependent variable.

Table 4.9
Variable T Test Results X1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.108	2.904		.726	.473
User Participation	.353	.164	.281	2.151	.039
User Satisfaction	.597	.125	.621	4.760	.000

a. Dependent Variable:

Source: Results of analysis using SPSS version 23

Based on table 4.9 it can be seen that the calculated value obtained by user participation is 2.151. This value will be compared with the table in the distribution table t. With $\alpha = 0.05$, $df = n - k - 1 = 35 - 2 - 1 = 32$,

for a two-sided test obtained a table value of 2,039. From these values it can be seen that the tcount obtained is 2.151 > ttable 2.039. In accordance with the hypothesis testing criteria that H0 is rejected and Ha is accepted with a significant value <0.050, partially user participation (X1) has a significant effect on the effectiveness of accounting information systems (Y) at the Ministry of Trade General Bureau Unit.

Variable T Test X2 (User Satisfaction)

Partial hypothesis is needed to determine the extent of the relationship between one variable with another variable, whether the relationship affects each other or not. The partial hypothesis is explained in the following statistical form:

Ho: P = 0 (there is no influence between variable X on Y)

Ha: P ≠ 0 (there is an influence between the X variable and the Y variable)

According to the P value criteria:

a. If P > 5%, then the decision is to accept the null hypothesis (Ho) or Ha rejected. This means that there is no significant effect between the independent variable and the dependent variable.

b. If P < 5%, then the decision is to reject the null hypothesis (Ho) or Ha accepted. This means that there is a significant influence between the independent variable and the dependent variable.

Table 4.10
Variable T Test Results X2
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.108	2.904		.726	.473
User Participation	.353	.164	.281	2.151	.039
User Satisfaction	.597	.125	.621	4.760	.000

a. Dependent Variable: AIS effectiveness

Source: Results of analysis using SPSS version 23

Based on table 4.10 it can be seen that the tcount obtained by user satisfaction is 4.760. This value will be compared with the table in the distribution table t. With α = 0.05, df = n-k-1 = 35-2-1 = 32, for a two-sided test obtained a table value of 2,039. From these values it can be seen that the tcount obtained is 4.760 > 2.039 ttable. In accordance with the hypothesis testing criteria that H0 is rejected and Ha is accepted with a significant value <0.050, partially user satisfaction (X2) has a significant effect on the effectiveness of accounting information systems (Y) at the Ministry of Trade General Bureau Unit.

Simultaneous Test (F Test)

According to Ghozali (2016), the f test is usually done to show whether there is an influence between the independent variables on the dependent variable. According to Priyatno (2014), the following are the criteria in the ANOVA test conducted to determine the simultaneous effect of the independent variable with the dependent variable based on the significance value:

If the significance value f < 0.05, then H0 is rejected. This means that there is a significant influence between all independent variables on the dependent variable. If the significance value f > 0.05, then H0 is accepted. This means that there is no significant effect on all independent variables

on the dependent variable.

Table 4.11

Simultaneous Test Results (Test F)

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	300.038	2	150.019	36.745	.000 ^b
Residual	130.648	32	4.083		
Total	430.686	34			

Source: Results of analysis using SPSS version 23

Based on table 4.11 the f test results produce a significant value of 0,000, where the value <0.05. So it can be concluded that all independent variables affect the dependent variable. It can be concluded that simultaneous user participation and user satisfaction significantly influence the effectiveness of the accounting information system.

Hypothesis Testing Results

A summary of the results of the hypothesis is based on the Sig value, which is presented in the following table:

Table 4.12

Summary of Hypothesis Testing results

Hypothesis	Sig.	Ha	Results
User participation in the effectiveness of accounting information systems	0.039	Ha accepted	User participation affects the effectiveness of accounting information systems
User satisfaction with the effectiveness of accounting information systems	0.000	Ha accepted	User Satisfaction influences the effectiveness of accounting information systems

Discussion of Research Results

Based on the results of research and processing of primary data derived from distributing questionnaires to respondents, a discussion can be made about user participation and user satisfaction on the effectiveness of accounting information systems either partially or simultaneously. User Participation (X1) on the Effectiveness of Accounting Information Systems (Y). From the test results on statement items number 1 through 6, with N as many as 35, the average respondent stated agreed to variable X1 (user participation) and it was proven that user participation had a significant effect on the effectiveness of accounting information systems (Azhar Susanto:2008). User participation is the participation of users in the design and development of information systems is more emphasized on how the user's role in the process of designing information systems and what steps are taken to support and direct their contribution.

Based on the results of primary data processing with the T test obtained the significant value of the first hypothesis regarding user participation on the effectiveness of accounting information systems is 0.039. Significant value <5% or 0.039 <0.05, meaning that user participation has a partial effect on the effectiveness of the accounting information system. The results of this study provide empirical evidence that the better the participation of users in a company, the better the effectiveness of accounting information systems in the company. Or in other words the effectiveness of accounting information systems can be increased by the participation of good users.

The Effect of User Participation and User Satisfaction on Accounting Information Systems

The results of this study are also supported by previous research conducted by Kadek Kusuma Pardani, I Gst Ayu Eka Damayanthi (2017), the results of this study indicate that the higher the user participation, the higher the effectiveness of the accounting information system. The participation of users of information systems is expected to improve the quality of information systems because an information system will not be effective in helping its work if it does not involve users of accounting information systems.

Wildoms Sahusilawane (2013) which states that user participation has a significant influence on the effectiveness of accounting information systems. Kadek Rilly Widhi Antari, I Putu Gede Diatmika, and I Made Pradana Adiputra (2015) The results showed that a positive and significant effect between user participation on the effectiveness of accounting information systems. This shows that the participation of users and accounting information systems has a directly proportional relationship, the higher the user participation in the development of AIS, the higher the effectiveness of the accounting information system.

Ni Made Utari, Ni Luh Gede Erni Sulindawati and I Putu Juliarto (2017) found that the participation of the users of the information system had a positive and significant effect on the effectiveness of the accounting information system at the Village Credit Institutions (LPD) in the Banjar District. This happens because the participation of users of information systems in the form of user responses is very influential on the successful use of information systems. The results of Ni Made Lestari, Made Arie Wahyuni, and Gede Adi Yuniarta's research (2017) examined the influence of the participation of users of information systems, personal abilities, utilization of information technology, and the role of internal supervisors on the effectiveness of accounting information systems in rural credit institutions sukasada sub-district stated that user participation has a significant positive effect on the effectiveness of the accounting information system. The results of this study indicate if the user of the information system is involved in the process of implementing and developing an accounting information system in the District LPD.

User Satisfaction (X2) on the Effectiveness of Accounting Information Systems (Y)

From the test results on statement items number 1 through 7, with N as many as 35, the average respondent stated agreed to the X2 variable (user satisfaction) proved that user satisfaction has a significant effect on the effectiveness of accounting information systems. Romney & Steinbart (2012: 637) defines user satisfaction is the fulfillment of user information needs. While DeLone & McLean (2003: 25) states user satisfaction can be used as one measure of the success of an information system. While end user satisfaction itself can be measured through the satisfaction felt by users in using information systems.

Based on the results of primary data processing with the T test obtained a significant second hypothesis about user satisfaction with the effectiveness of the accounting information system is 0,000. Significant value $< 5\%$ or 0,000 < 0.05 , meaning that user satisfaction has a partial effect on the effectiveness of the accounting information system. The results of this study provide empirical evidence that the more satisfied users of information systems in a company, the better the effectiveness of accounting information systems in the

company. Or in other words the effectiveness of accounting information systems can be increased by the satisfaction of users of good accounting information systems as well.

Based on the results of the study indicate that User Satisfaction (X2) has a positive effect on the effectiveness of the accounting information system. Made Christin Dwitrayani, AAGP Widanaputra, IGA Made Asri Dwija Putri (2017) examined the effect of information technology sophistication, management participation, organizational culture and user satisfaction on the effectiveness of accounting information systems at the People's Credit Bank in Badung Regency so that the study concluded that satisfaction users can be said to significantly influence the effectiveness of accounting information systems. The results of this study indicate that user satisfaction is very important to improve productivity, efficiency, and accuracy in making organizational reports. The effectiveness of an organization's information system is positively associated with user satisfaction. Sang Ayu Nyoman Trisna Dewi and AANB Dwirandra (2013) found that the satisfaction of information system users had a positive and significant effect on the effectiveness of accounting information systems.

Rini Handayani (2010) states that user satisfaction has a significant positive effect on the effectiveness of accounting information systems. The results of this study indicate that respondents have a positive perception of the effectiveness of accounting information systems. Nurul Citra Noviandini (2012) states that the positive and significant influence of the User Satisfaction variable with the variable e-filing usage. This means that User Satisfaction influences the level of e-filing usage. The higher the level of User Satisfaction, the taxpayer will use e-filing more often. M. P. Gupta, Shivraj Kanungo, Rajesh Kumar, and G. P Sahu (2007), stated that user satisfaction has a positive effect on the effectiveness of information systems. The results of this study indicate that user satisfaction in the use of information systems is used as a measure of the effectiveness of information systems. Information system users are more influenced by information systems staff and internal parties of the organization compared to external organizations.

V. CONCLUSION

Based on the analysis and discussion that has been done, this study examines the "Effect of User Participation and User Satisfaction on the Effectiveness of Accounting Information Systems". By using primary data in the form of a questionnaire distributed at the General Bureau of the Ministry of Trade of the Republic of Indonesia. Then the results of this study can be concluded as follows:

- 1) Partially, user participation influences and has a positive value on the effectiveness of the accounting information system. While simultaneously user participation variables significantly influence the effectiveness of accounting information systems.

- 2) User satisfaction has a positive and positive effect on the effectiveness of accounting information systems. Then it can be concluded that partially user satisfaction variables have a positive effect on the effectiveness of accounting information systems. While simultaneously user satisfaction variables significantly influence the effectiveness of accounting information systems.

From the test results, both variables significantly influence the effectiveness of accounting information systems, namely user participation and user satisfaction. The effect of user participation on the effectiveness of accounting information systems is positive. The higher the level of user participation, the better the level of effectiveness of the accounting information system. Vice versa, the lower the level of user participation, the worse the effectiveness of the accounting information system.

The influence of user satisfaction on the effectiveness of accounting information systems is positive. Because the higher the level of user satisfaction, the better the level of effectiveness of the accounting information system. Vice versa, the lower the level of user satisfaction, the lower the level of effectiveness of accounting information systems.

Suggestion

Based on the results of the research that has been carried out, the following suggestions are proposed:

- 1) User participation and user satisfaction at the Ministry of Trade's General Bureau can be said to be good but to further maximize the effectiveness of accounting information systems, it is still necessary to increase the participation of users of accounting information systems at the Ministry of Trade's General Bureau. It is also expected that the Ministry of Trade's General Bureau can improve the completeness of information to fit the needs of users, such as information on solutions to solving problems.
- 2) Expanding the area of research and finding a different scope of population and using more samples or linking other factors that have a relationship with the effectiveness of accounting information systems. So that better results can be obtained.

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AUTHORS PROFILE



Dr. Meiryani, SE., Ak., MM., M.Ak., CA is a lecturer of accounting information systems and management information systems. Born in Pontianak in 1988. Completed S1 in UNTAN Accounting major in 2010, Masters in Management completed in Tanjungpura in 2012, Masters in Accounting completed in 2012 at STIE YAI in Jakarta Pusat, completed accounting profession education (PPAk) in 2013 UNTAN. Doctoral education was completed in 2016 at the UNPAD with *Judicium cumlaude*. Aside being a lecturer at Binus University, she is also active as a book writer, researcher, consultant in developing accounting/management information systems. Some writings are spread in various indexed international journals and reputable international journals (Scopus). Other books that have been written are *Analysis and Design System* (2015), *Management Information Systems* (2015) and *Fundamentals of Management* (2016), *Introduction to Accounting* (2018), *Accounting Information System* (2019). The author can be contacted via: meiryani bongjunshien@gmail.com.



Jajat Sudrajat, SE., MM is Lecturer of Entrepreneurship Management at BINUS Entrepreneurship Center, Management Department, BINUS Business School Undergraduate Program, Bina Nusantara University, previously 20 years at Telkom Group / Telkom University as HR, Finance and Logistics Manager. In addition to teaching Binus Entrepreneurship Center (BEC) entrepreneurship courses, all Study Programs are also National Project Management Grant and International Grant in the Binus Institutional Development Center (BIDC) unit. Author of the book "Understanding Learning Entrepreneurship in Higher Education". Teaching, Research and Community Service Activities are carried out in a spirit of collaboration with various competencies of lecturers throughout the study program. The spirit of building villages with the Community Development Center (ComDev) team of Binus University in the Binus Build Village Program inspires the spirit of collaboration between various disciplines of science and collaboration with other tertiary institutions <https://www.youtube.com/watch?v=7LKgbqK-Uos&t=27s>. <https://www.youtube.com/watch?v=Tr4U8synky0&t=17s>. The Author can be contacted via jajat.sudrajat@binus.ac.id, Jajat.sudrajatx@gmail.com.



El Medina Hakim, was a student majoring in Accounting at Bina Nusantara University. Born in Jakarta in 1997. Completed bachelor degree in Accounting at Bina Nusantara University in 2019. The author can be contacted via: elmedina.hakim@gmail.com.



Winwin Yadiati, is a lecturer of financial accounting. Completed undergraduate in UNPAD Accounting major in 1986, and Master of Accounting in 1993 in Gadjah Mada University. Doctoral education was completed in 2005 in the UNPAD Post-graduate program. Aside being a lecturer at UNPAD for S1, S2, MM, MAKSI, and S3 programs, she is also active as a book writer and researcher.