

The Effect of Accounting Information System Quality and Service Quality on Accounting Information System User Satisfaction in Local Government Institutions

Yesa Selfia¹, Gun Gunawan Rachman², Ayi Astuti³

^{1,2,3}Langlangbuana University, Bandung-Indonesia

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Abstract

This study aims to examine the effect of Accounting Information System Quality and Service Quality on Accounting Information System User Satisfaction in local government institutions. The research adopts a quantitative approach, utilizing survey data collected through questionnaires from 38 respondents selected using simple random sampling, and the data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that Accounting Information System Quality and Service Quality have a positive and significant effect on Accounting Information System User Satisfaction, with a moderate level of influence. The model exhibits strong explanatory power, as indicated by the coefficient of determinations (R^2) of 0,775, suggesting that these variables explain a substantial proportion of user satisfaction. This study provides empirical evidence of the importance of Accounting Information System Quality and Service Quality in enhancing Accounting Information System User Satisfaction, and improving these aspects is expected to contribute to better system performance and user outcomes, particularly in public sector organizations.

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Corresponding Author:

Yesa Selfia

Langlangbuana University of Bandung, Indonesia

Email Coresspondent: yesaselfiaa@gmail.com

1. INTRODUCTION

The rapid advancement of information technology has significantly transformed organizational operations, particularly in the implementation of Accounting Information Systems (AIS). AIS plays a crucial role in generating accurate, timely, and relevant financial information to support decision-making and enhance organizational accountability, especially in public sector institutions. The success of AIS implementation is commonly evaluated through user satisfaction, which reflects the extent to which the system meets user expectations and contributes to organizational performance (Lubis et al., 2024; DeLone & McLean, 2003).

A key determinant of AIS success is system quality. System quality encompasses the reliability, ease of use, and functionality of the system in supporting user activities, as conceptualized in the Information Systems Success Model (DeLone & McLean, 2003). Systems with high quality are characterized by scale performance, user-friendly interfaces, and features that align with user needs. Furthermore, the quality of accounting information systems is essential in producing accurate financial information, supporting day-to-day

organizational activities, and enabling the preparation of reports in an effective and efficient manner (Rachman et al., 2024).

A high-quality accounting information system enables better control over reporting processes and improves operational efficiency, whereas poorly managed systems may hinder business processes and organizational activities (Rachman et al., 2024). Empirical evidence further indicates that higher system quality facilitates user activities and enhances user experience, which in turn contributes to greater user satisfaction (Siahaya & Karya, 2025). Nevertheless, in practice, several issues related to system quality persist, particularly regarding reliability. Disruptions in government information systems, for example, can impede financial management processes, including transaction recording, document verification, and budget disbursement (Putra, 2025). Such conditions suggest that suboptimal system quality may undermine system effectiveness and adversely affect user experience.

Service quality is a crucial factor in determining the effectiveness of an information system, including Accounting Information Systems (AIS). High-quality service not only ensures that user needs are met, but also plays an important role in maintaining trust and strengthening relationships between users and service providers. Good service quality reflects the provider's ability to deliver reliable, responsive, and user-oriented support, which ultimately contributes to improving overall service effectiveness and user satisfaction (Adamuddin & Yamin, 2025). However, service disruptions during peak usage periods often result in delays and difficulties in completing administrative processes, indicating that inadequate service quality can hinder system usability and operational efficiency (Anjelina & Nugroho, 2024). This condition shows that improving service quality is essential to ensure smooth system operation.

User satisfaction is a key indicator of the success of an Accounting Information System (AIS), reflecting the extent to which the system meets users' needs. Higher user satisfaction contributes to increased productivity, efficiency, and effectiveness in completing administrative and financial reporting tasks (Brian & Lukman, 2025). However, users still experience difficulties in operating newly implemented systems due to complex interfaces and technical constraints, which can reduce their level of satisfaction (Ayuningrum, 2025). Therefore, user satisfaction becomes an important measure in evaluating system performance.

Previous studies have shown mixed results regarding the effect of accounting information system quality on AIS user satisfaction. Several studies found that information system quality has a positive and significant effect on AIS user satisfaction (Siahaya & Karya, 2025; Anastasya & Rohman, 2021; Noormawati & Purwanto, 2024; Putra & Prasetyo, 2020). However, other studies reported inconsistent findings, indicating that information system quality does not significantly affect user satisfaction (Novitasari et al., 2025; Anggraini & Fitrioso, 2024). Meanwhile, service quality has consistently been found to have a positive and significant effect on user satisfaction across various contexts (Lestari & Lawita, 2024; Saputri et al., 2024; Sidiq & Adhi, 2025; Dewi et al., 2025; Panjaitan et al., 2025). These findings are consistent with the Information Systems Success Model, which emphasizes system quality and service quality as key determinants of user satisfaction (DeLone & McLean, 2003). This inconsistency highlights the need for further investigation in different organizational contexts, particularly in the public sector.

From a theoretical perspective, accounting information system quality and service quality are key determinants of AIS user satisfaction and overall system effectiveness. Recent empirical studies also support the significant role of system quality and service quality in influencing user satisfaction in accounting information systems and public sector contexts (Apsari et al., 2023; Sugiyanto et al., 2022). Despite extensive research, most prior

studies have focused on private sector organizations, while limited attention has been given to public sector institutions. Therefore, this study aims to address this gap by examining the effect of Accounting Information System Quality and Service Quality on Accounting Information System User Satisfaction in local government institutions.

Based on theoretical framework and empirical evidence, this study proposes the following hypotheses:

H1: Accounting Information System Quality has a positive effect on Accounting Information System User Satisfaction.

H2: Service Quality has a positive effect on Accounting Information System User Satisfaction.

Accordingly, this study aims to analyze effect of Accounting Information System Quality and Service Quality on Accounting Information System User Satisfaction in local government institutions.

2. METHOD

This study employs a quantitative approach to examine the causal relationships among variables. The analysis is conducted systematically in accordance with the research objectives, aiming to provide empirical evidence on the relationships between Accounting Information System Quality, Service Quality, and Accounting Information System User Satisfaction in local government institutions. The population of this study consists of 88 employees, with a sample of 38 respondents selected using a simple random sampling technique to ensure that each member of the population had an equal opportunity to be included in the study. Data were collected through the distribution of questionnaires to respondents and subsequently analyzed using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS-SEM). This method was selected due to its ability to analyze complex relationships among latent variables and its suitability for studies with relatively small sample sizes (Hair et al., 2021; Hair & Alamer, 2022). The data analysis process was carried out using SmartPLS version 4.1.1.6 to estimate the measurement and structural models.

In the PLS-SEM approach, the analysis consists of two main stages, namely the measurement model (outer model) and the structural model (inner model). The measurement model is used to evaluate the relationships between latent variables and their indicators, as well as to assess the validity and reliability of the constructs. Convergent validity is evaluated based on outer loading values greater than 0.50 and t-statistics exceeding 1.96, indicating that the indicators adequately represent the latent constructs. Discriminant validity is assessed using the Average Variance Extracted (AVE), which must exceed 0.50, while reliability is evaluated using Composite Reliability (CR) values greater than 0.70, ensuring that the constructs have good internal consistency (Hair et al., 2021).

Furthermore, the structural model is used to analyze the relationships among latent variables, particularly the effect of exogenous variables on the endogenous variable. The evaluation includes path coefficient analysis, hypothesis testing using the bootstrapping method, and the coefficient of determination (R^2) to assess the explanatory power of the model.

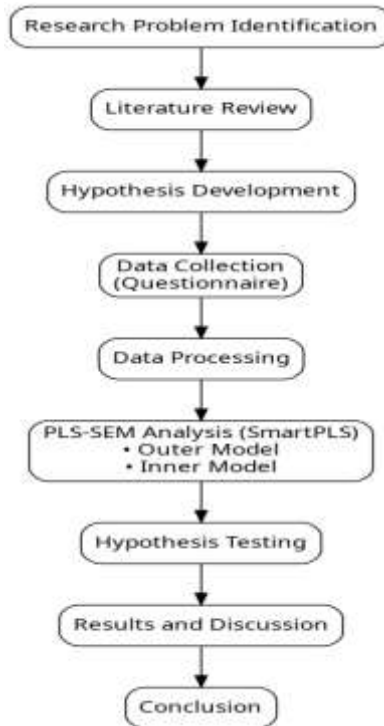


Figure 1 Research Flow
Source: Developed by the author (2026)

3. RESULTS AND DISCUSSION

The structural model of this study is illustrated in Figure 2, presenting the relationships among the key variables: Accounting Information System Quality, Service Quality, and Accounting Information System User Satisfaction. The model describes both the direction and strength of these relationships through path coefficients, demonstrating how the independent variables contribute to explaining user satisfaction within local government institutions.

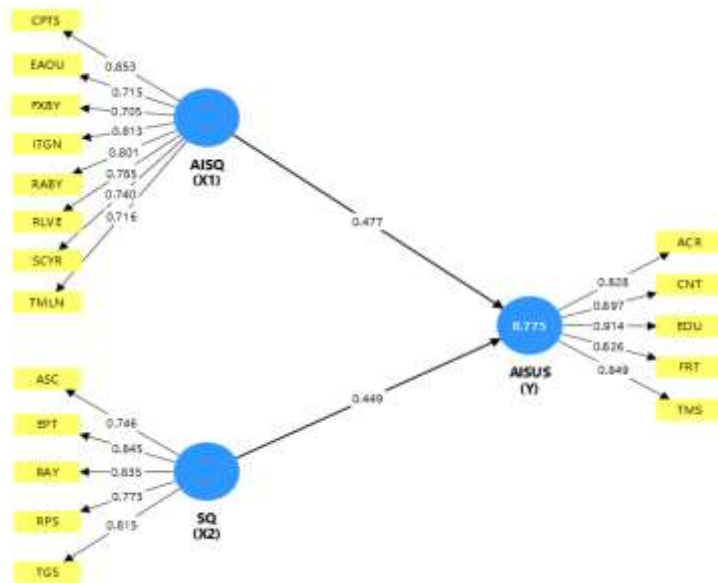


Figure 2 Diagram Path Loading Factor Standardized
Source: Data processed by SEM-PLS (2026)

Accounting Information System Quality

The measurement model was evaluated to determine the validity and reliability of the Accounting Information System Quality construct. The Accounting Information System Quality construct was measured using several dimensions, including reliability, ease of use, security, flexibility, integration, relevance, completeness, and timeliness. These dimensions are conceptually derived from the Information System Success Model (DeLone & McLean, 2003), which defines system quality as the desirable characteristics of an information system. In this study, the operationalization of these dimensions was adapted from prior empirical research (Salsabilla & Very, 2025). Table 1 presents the results of the measurement model evaluation for the Accounting Information System Quality construct.

Table 1 Measurement Model Results for Accounting Information System Quality

Item	Loading Factor	Indicator Reliability	t-count	p-value
Reliability	0,801	0,798	10,577	0,000
Ease of Use	0,715	0,722	5,920	0,000
Security	0,740	0,732	7,956	0,000
Flexibility	0,705	0,693	5,710	0,000
Integration	0,813	0,819	15,005	0,000
Relevance	0,785	0,774	9,244	0,000
Completeness	0,853	0,844	13,924	0,000
Timeliness	0,716	0,713	5,239	0,000
Average Variance Extracted (AVE)			0,589	
Composite Reliability (CR)			0,919	

Source: Data processed by SEM-PLS (2026)

The results presented in Table 1 show that all indicators of the Accounting Information System Quality construct have loading factor values exceeding 0.70, ranging from 0.705 to 0.853, indicating satisfactory convergent validity. Moreover, all indicators are statistically significant, as reflected by t-statistic values above 1.96 and p-values below 0.05, and they exhibit acceptable levels of indicator reliability. In addition, the Average Variance Extracted (AVE) value of 0.589 surpasses the recommended threshold of 0.50, suggesting that the construct accounts for more than half of the variance of its indicators. The Composite Reliability (CR) value of 0.919 also exceeds 0.70, demonstrating strong internal consistency. Overall, these findings confirm that the construct is both valid and reliable, making it appropriate for further analysis.

Service Quality

The Service Quality construct was measured using five dimensions, namely reliability, responsiveness, assurance, empathy, and tangibles. These dimensions are conceptually derived from the SERVQUAL model (Parasuraman et al., 1988), which conceptualizes service quality as the gap between user expectations and perceived service performance. This conceptualization is further supported by Tjiptono (2019), who emphasizes that service quality reflects an organization's ability to consistently meet user expectations through reliable and responsive services. The result of the measurement model evaluation for this construct are presented in Table 2.

Table 2

Measurement Model Results for Service Quality

Item	Loading Factor	Indicator Reliability	t-count	p-value
Reliability	0,835	0,830	14,645	0,000
Responsiveness	0,773	0,763	7,460	0,000
Assurance	0,746	0,732	6,123	0,000
Empathy	0,845	0,851	25,994	0,000
Tangibles	0,815	0,812	13,941	0,000
Average Variance Extracted (AVE)			0,646	
Composite Reliability (CR)			0,901	

Source: Data processed by SEM-PLS (2026)

The results indicate that all indicators have loading factor values above 0.70, ranging from 0.746 to 0.845, demonstrating adequate convergent validity. All indicators are statistically significant, as indicated by t-statistic values greater than 1.96 and p-values below 0.05. Furthermore, the Average Variance Extracted (AVE) value of 0.646 exceeds 0.50, indicating that the construct explains a substantial portion of the variance of its indicators. The Composite Reliability (CR) value of 0.901 also exceeds 0.70, confirming strong internal consistency. These findings indicate that the Service Quality construct is valid and reliable.

Accounting Information System User Satisfaction

The Accounting Information System User Satisfaction construct was measured using several dimensions, including content, accuracy, format, ease of use, and timeliness. These dimensions are derived from end-user computing satisfaction model (Doll & Torkzadeh, 1988), which defines user satisfaction as the extent to which an information system meets users' information needs. In this study, the operationalization of these dimensions was adapted from prior empirical research (Judijanto et al., 2026). The results of the measurement model evaluation for this construct are presented in Table 3.

Table 3**Measurement Model Results for Accounting Information System User Satisfaction**

Item	Loading Factor	Indicator Reliability	t-count	p-value
Content	0,897	0,896	22,483	0,000
Accuracy	0,828	0,820	11,799	0,000
Format	0,826	0,822	14,199	0,000
Ease of Use	0,914	0,915	32,886	0,000
Timeliness	0,849	0,856	15,746	0,000
Average Variance Extracted (AVE)			0,746	
Composite Reliability (CR)			0,936	

Source: Data processed by SEM-PLS (2026)

The results show that all indicators have loading factor values above 0.70, ranging from 0.826 to 0.914, indicating strong convergent validity. All indicators are statistically significant, as evidenced by t-statistic values greater than 1.96 and p-values below 0.05. Moreover, the Average Variance Extracted (AVE) value 0.746 exceeds the recommended threshold of 0.50, indicating that the construct explains a high proportion of the variance of its indicators. The Composite Reliability (CR) value of 0.936 also exceeds 0.70,

demonstrating excellent internal consistency. Therefore, the Accounting Information System User Satisfaction construct is considered both valid and reliable.

The presence of collinearity was evaluated through the Variance Inflation Factor (VIF). In PLS-SEM, a tolerance value lower than 0.20 or a VIF greater than 5 suggest collinearity problems (Hair et al., 2021).

Table 4 Collinearity Assessment

Construct	VIF
Accounting Information System Quality	2,913
Service Quality	2,913

Source: Data processed by SEM-PLS (2026)

The results show that the VIF values for Accounting Information System Quality and Service Quality are 2.913, which are below the threshold of 5. This indicates that there are no multicollinearity issues in the model, and thus the structural model can be further analyzed.

The structural model was evaluated by examining the coefficient of determination (R^2), which reflects the model's explanatory power. The results show that the R^2 value for Accounting Information System User Satisfaction is 0.775, indicating that Accounting Information System Quality and Service Quality explain 77.5% of the variance in user satisfaction, while the remaining 22.5% is influenced by other factors outside the model.

Furthermore, hypothesis testing was conducted to examine the relationships among variables.

Table 5 Hypothesis Testing Results

Statistical Hypothesis	Path Coefficient	t-count	f-square	p-value	Description
$H_0: \gamma_{11} = 0$ $H_0: \gamma_{11} \neq 0$	0,477	3,222	0,347	0,001	H_0 Rejected
$H_0: \gamma_{12} = 0$ $H_0: \gamma_{12} \neq 0$	0,449	3,143	0,307	0,002	H_0 Rejected

Source: Data processed by SEM-PLS (2026)

The results show that Accounting Information System Quality has a positive and significant effect on use satisfaction, as indicated by a path coefficient of 0.477, a t-statistic value of 3.222, and a p-value of 0.001. The effect size value of 0.347 suggests a moderate effect. This finding indicates that higher accounting information system quality reflected in reliability, ease of use, security, flexibility, integration, relevance, completeness, and timeliness enhances user's effectiveness and efficiency in performing their tasks. Systems that provide accurate, relevant, and timely information enable users to complete their work more easily, thereby increasing their level of satisfaction. This result is consistent with previous studies (Siahaya & Karya, 2025; Anastasya & Rohman, 2021) and support the Information Systems Success Model (DeLone & McLean, 2003), which identifies system quality as a key determinant of user satisfaction.

The result also indicates that accounting information system quality has a slightly stronger influence than service quality, suggesting that users in public sector organizations rely more on system performance than on supporting services. This may be due to the nature of accounting tasks, which require, accuracy, timeliness, and system reliability as primary factors in completing work effectively.

Service Quality also has a positive and significant effect on user satisfaction, as reflected by a path coefficient of 0.449, a t-statistic value of 3.143, and p-value of 0.002.

The effect size value of 0.307 indicates a moderate effect. This finding suggests that high-quality services characterized by reliability, responsiveness, assurance, empathy, and tangibles play a crucial role in supporting system utilization. Responsive support and effective communication enhance the overall user experience and satisfaction. This result is consistent with prior studies (Sidiq & Adhi, 2025; Dewi et al., 2025) and aligns with the SERVQUAL framework (Parasuraman et al., 1988), which emphasizes service quality as a key factor influencing user satisfaction.

Although the effect of service quality is slightly lower, it remains substantial, indicating that technical support and user assistance are still essential in ensuring effective system utilization. This suggests that both system performance and service support must be managed simultaneously to achieve optimal user satisfaction.

Overall, the findings confirm that Accounting Information System Quality and Service Quality are significant determinants of user satisfaction. These results highlight the importance of prioritizing system quality improvements while maintaining effective service support, particularly in public sector organizations.

Discussion of the Effect of Accounting Information System Quality on Accounting Information System User Satisfaction

The results indicate that Accounting Information System Quality has a positive and significant effect on Accounting Information System User Satisfaction in local government institutions. Accounting information system quality, reflected through reliability, ease of use, security, flexibility, integration, relevance, completeness, and timeliness, supports users in completing their work effectively and efficiently. The findings also show that the accounting information systems implemented in local government institutions are categorized as good and are capable of providing accurate and timely information according to users' needs.

However, the ease-of-use dimension received the lowest assessment among all dimensions, indicating that some users still experience difficulties in operating the systems optimally. Therefore, improving the simplicity of system features and interface design is important to enhance user comfort and satisfaction in utilizing accounting information systems in local government institutions. In addition, local government institutions are expected to provide regular training and system evaluations to help users better understand the systems and address operational difficulties more effectively.

Discussion of the Effect of Service Quality on Accounting Information System User Satisfaction

The results also show that Service Quality has a positive and significant effect on Accounting Information System User Satisfaction in local government institutions. Service quality, reflected through reliability, responsiveness, assurance, empathy, and tangibles, supports the effective use of accounting information systems and improves user satisfaction. The findings indicate that the service provided in local government institutions are categorized as good, particularly in terms of communication, assistance, and service accuracy.

Nevertheless, the responsiveness dimension received the lowest assessment compared to the other dimensions, indicating that users still expect faster responses and more effective support in handling technical problems. Therefore, improving service responsiveness is necessary to support smoother system utilization and enhance user satisfaction in local government institutions. System administrators are also expected to improve the speed and accuracy of technical support so that user problems can be resolved more efficiently and users can utilize the systems more effectively.

4. CONCLUSION

This study concludes that Accounting Information System Quality and Service Quality have positive and significant effects on Accounting Information System User Satisfaction in local government institutions. Accounting Information System Quality is the more influential factor, indicating that users place greater importance on system reliability, ease of use, and the ability to provide accurate and timely information. Meanwhile, Service Quality also plays an important role through responsive support and effective communication that facilitate system utilization and improve user satisfaction.

The findings show that the accounting information system and services implemented in local government institutions are generally categorized as good. However, the ease-of-use dimension in Accounting Information Quality and the responsiveness dimension in Service Quality received lower assessments, indicating the need for improvements in system simplicity and service responsiveness to optimize user satisfaction.

Overall, these findings highlight the importance of improving both accounting information system quality and service quality to support effective accounting information system utilization and enhance user satisfaction in local government institutions.

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