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# The effect of information technology, quality of accounting information and understanding of students on accounting software users

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**Abstract.** This study aims to determine and analyze the influence of information technology, information quality and accounting understanding of the satisfaction of accounting software users. Accounting software who the object of research is Accurate Accounting, which was studied in computerized accounting courses. This study was conducted in the Accounting Study Program at the Faculty of Economics, Universitas Prima Indonesia, which at the time of this research occupied the fifth semester with 290 students as respondents. The method of data analysis in this study is to use the SmartPLS program version 3 by calculating PLS-algorithm, bootstrapping and blindfolding. Based on the results of the study, it is known that information technology, information quality, and accounting understanding have a significant effect on the satisfaction of users of accounting software and the coefficient of determination of this research model is 53.3%.

## 1. Introduction

The development of the information era has an impact on all parties, one of which is an accounting. At present, the role of accounting information can be mediated by software developed by accountants to facilitate all financial reporting processes for the purpose of making decisions based on the information provided. The technology used in accounting information systems can be computer technology, communication technology, and any technology used that can provide information and added value to the organization. To satisfy the latest and accurate increase in demand for information, accounting software as information technology is known in the world [1].

By overcoming weaknesses in measurement for the better, user satisfaction can be measured measuring the profit or success of the software used. Changes from technological developments encourage the world of education, especially in Indonesia, to try to adopt and adapt as quickly as possible to technology. Universities in Indonesia have taught software knowledge, especially in accounting study programs in computerized accounting courses. The types of accounting software available in Indonesia are very diverse, and some have been widely used at universities such as Mind Your Own Business (MYOB), Krishand, Accurate Accounting, iTBrain Indonesia, Easy Accounting System (EAS), Omega Accounting and Microsoft Office Accounting Express (MOAE) [2]

Agencies at Higher Education as institution to provide services to society and the system who build for adapted to the institution concerned accordance the contingency theory that no model or system that common accepted, because depends on factors that relevant with the system design institution [3]

This research will be carried out at the Universitas Prima Indonesia in Medan, with the object of research being an undergraduate accounting study program. The use of accounting software used by UNPRI is Accurate Accounting version 3. Teaching computerized accounting is not only theoretical



but is practiced using illustrations and cases obtained from the case of computer modules. This study aims to examine the effect of information technology, the quality of accounting information and students' understanding of the satisfaction of using Accurate Accounting software

## 2. Literature Review and Formulation of Hypotheses

Information system is a set of interrelated components that collect, manipulate, store and disseminate data and information and provide a feedback mechanism to meet a objective, consists of an integrated set of computer and organized combination of brainware, hardware, software, network communications, database, policies, and procedures that store, retrieve and modify [4]

The quality of information reflects the output produced by the information system used. According to the Indonesian Institute of Accountants, the qualitative characteristics of information in financial statements are 4, namely: understandable, relevant, reliable and comparable. [5]

Quality of accounting information system make improve the quality and gap between the information and the actually happen. The issues about this make the most critical because when accounting information system is good that make decision making more easy [6]

The role of information technology on the development of accounting science in each era is different. However, in the current era, the use of information technology is very common to obtain timely and accurate information quality. Progress and application of information technology provides opportunity accounting information systems for user needs, especially cost-effective expenditure when collecting data, placing data, processing data and producing useful information output and easy access and widely available. [7]

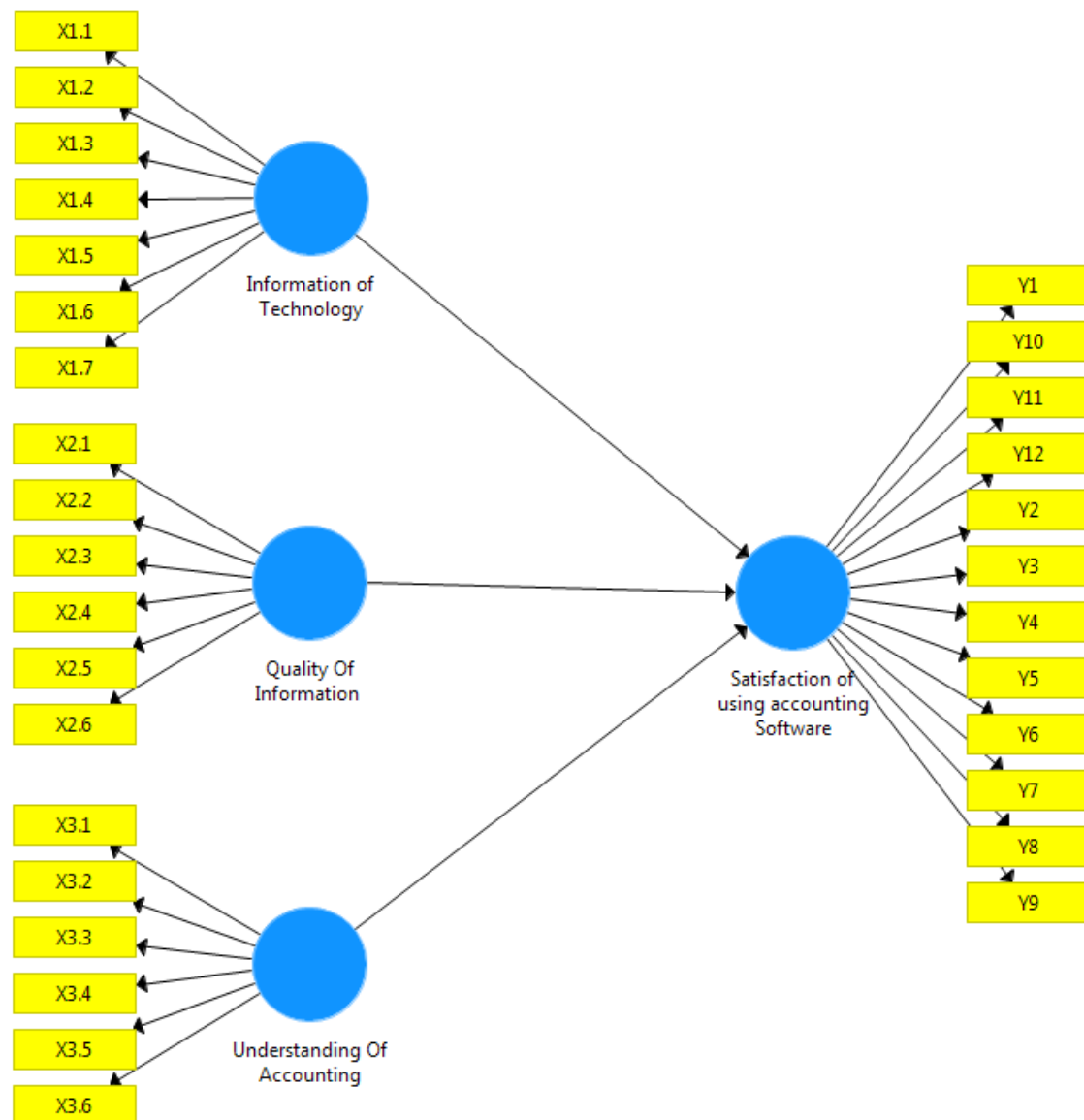
System quality is the result of output generated from the system itself. When accounting software users feel confident about the quality of the system and the ease of use it will provide benefits and improve performance. And if it is more accurate, on time and has a good reality, the grade will increase the trust of users of the system. Based on the previous description, this study hypothesizes that based on the quality of information that is easy, accurate and relevant, the users will be more satisfied with the usefulness of the software they use. Understanding of accounting is a process to understand or understand accounting knowledge and to find out by using the values of subjects related to accounting [8].

The main competence is the knowledge and ability to perform certain activities. The main competence usually consists of a combination of technical experience and skills use the software. Competence is proven to encourage personal characteristics that are performance and establish a link between certain behaviour and achieve success [9].

## 3. Research Methods

The data used in this study are primary data and secondary data. Primary data can be derived from questionnaires distributed to respondents (students) of the UNPRI class of 2016 who at the time of distribution of questionnaires sit in the fifth semester and have taken computerized accounting courses with one to five Likert scales, while secondary data can come from the value of each course is an indicator of the accounting understanding variable consisting of six courses.

The research sample was 290 students according to the number of students active in the fifth semester. Data collection from the questionnaire in this study was conducted in November 2018. The analysis method in this study used the SmartPls program by calculating Pls-algorithm, bootstrapping and blindfolding [10]



**Figure 1.** Framework Concepts

#### 4. Result and Discussion

**Table 1.** Frequency of Sample

VAR00001					
	Frequency	Percent	Valid Percent	Cumulative Percent	
Valid	,00	197	67,9	67,9	67,9
	1,00	93	32,1	32,1	100,0
Total		290	100,0	100,0	

From the 400 questionnaires distributed, only 290 questionnaires returned or around 72.5%. Based on the sex of the respondents who filled out the questionnaire the majority of women were as many as 197 (67.9%) and male sex as many as 93 (32.1%).

The Information Technology variable (X1) consists of seven indicators, namely the capacity of computers in the use of information technology, the presence of networks both LAN and WAN, Utilization of internet networks, Creation of internet networks, computerized financial reporting, use of software legally, integration between managerial and managerial reports and regular maintenance schedules. the smallest scale is 1 for very disagree answers and the largest scale is 5 for answers strongly agree. Information quality variable (X2) consists of 6 indicators, which are accurate, reliable, timely, relevant, easy to understand and detailed and correct. the smallest scale is 1 for very disagree answers and the largest scale is 5 for answers strongly agree. The accounting understanding variable (X3) consists of 6 indicators, namely the value of introductory accounting 1, introductory accounting 2, intermediate financial accounting 1, intermediate financial accounting 2, cost accounting and management accounting. the smallest scale is 1 for very disagree answers and the largest scale is 5 for answers strongly agree

The satisfaction variable of using accounting software consists of 12 indicators, which are able to provide the information needed, information produced according to needs, produce sufficient information, are accurate, level of accuracy, conformity to the format needed, the results of information are understandable and clear, user-friendly friendly, easy to use software, timely and up to date. the smallest scale is 1 for very disagree answers and the largest scale is 5 for answers strongly agree

**Table 2.** Construct reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Information of Technology	0,806	0,821	0,855	0,461
Quality Of Information	0,873	0,876	0,905	0,612
Satisfaction of using accounting Software	0,920	0,922	0,932	0,534
Understanding Of Accounting	0,857	0,871	0,892	0,581

Based on table 1 it is known that the cronbach's Alpha value of each independent variable and the dependent variable is greater than 0.70. So that it can be concluded that the questionnaire distributed has passed reliably.

**Table 3.** R Square

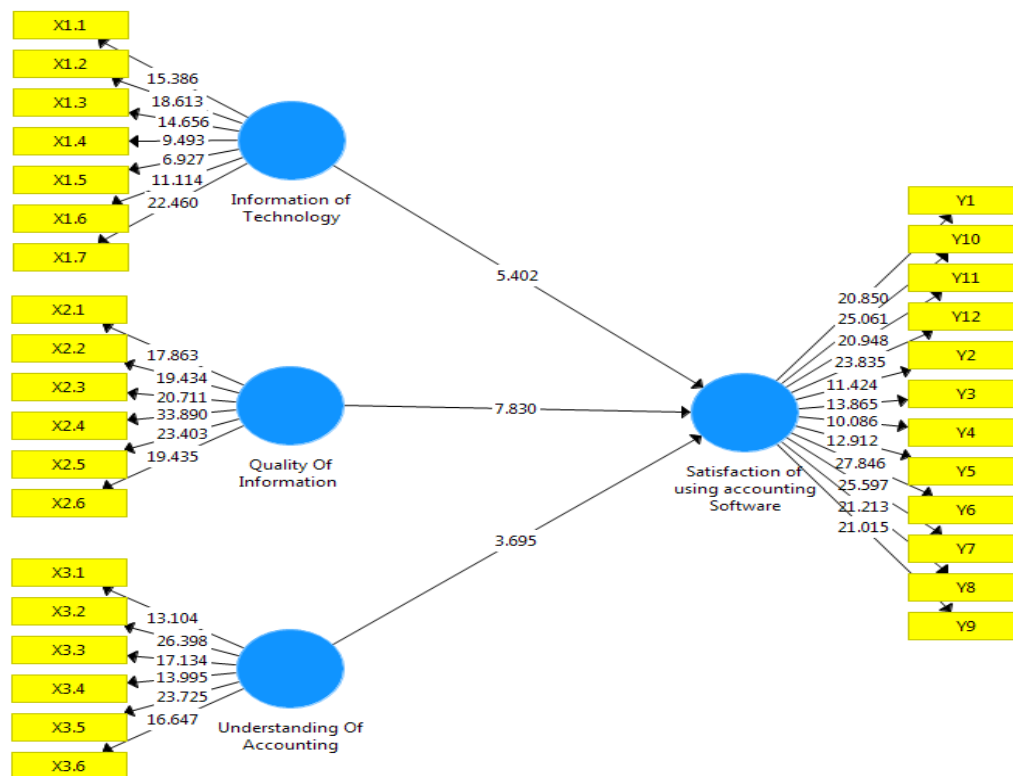
	R Square	R Square Adjusted
Satisfaction of using accounting Software	0,533	0,528

Based on table 2, it is known that the value of R Square of 0.533 or 53.3% of information technology variables, the quality of accounting information and understanding of accounting can affect the satisfaction of users of accounting software, the remaining approximately 46.7% of user satisfaction accounting software is influenced by other independent variables outside of the independent variables used in this study

**Table 4.** Tvalue for each Variabel

Mean, STDEV, T-Values, P-Values					
	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Information of Technology -> Satisfaction of using accounting Software	0,285	0,285	0,053	5,402	0,000
Quality Of Information -> Satisfaction of using accounting Software	0,473	0,469	0,060	7,830	0,000
Understanding Of Accounting -> Satisfaction of using accounting Software	0,164	0,170	0,044	3,695	0,000

Based on table 3, it is known from each of the tcount values of each influence of the independent variable on the dependent variable. The t-count value of the information technology variable (X1) is known to be 5.402 and the P value of 0.000 values in Simpulkam that the information technology variable has a significant effect on the satisfaction of users of accounting software. The tcount of the variable quality of accounting information (X2) is known to be 7.830 and the P value of 0.000 can be concluded that the variable quality of accounting information has a significant effect on the satisfaction of users of accounting software. The tcount of the accounting understanding variable (X3) is known to be 3,695 and the P value of 0,000 can be concluded that the accounting understanding variable has a significant effect on the satisfaction of users of accounting software. The result of the path diagram in Figure 3 shows the structuralmodel generated from the Alghoritm PLS output.



**Figure 2.** Path Diagram Structure Model

Understanding of accounting is a process to understand or understand accounting knowledge and to find out by using the values of subjects related to accounting. The quality of accounting information must integration between the components and between subsystems because the information systems is easy accessible and realibility used. understanding of accounting affects user satisfaction because when users know and understand every information they enter and get it easier for them to make decisions. It not only facilitates decision making by getting the user to understand the software they use, so when they find errors or mistakes they can improve and get the results of the information they need.

## 5. Conclusion

This study aims to examine the effect of information technology, the quality of accounting information and the understanding of accounting on the satisfaction of users of accounting software in the undergraduate student's Accounting Study Program at the faculty of economics at UNPRI. The three hypotheses in this study are accepted and prove that information technology, the quality of accounting information and understanding of accounting have a significant effect on the satisfaction of users of accounting software (Accurate Accounting).

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