

Quality Management Accounting Information System Using the EUCS (End-User Computing Satisfaction) Model

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Abstract- *The purpose of this research is to build a EUCS (End User Computing Satisfaction) model by creating a Quality Management Accounting Information System. The measure of user satisfaction is measured based on the EUCS model. This study uses a quantitative descriptive survey approach, and the type of research is a descriptive verification survey – explanatory research, with a sample of novice users. Findings The results of the study explain that the quality of the management accounting information system, which is influenced by organizational commitment, has an impact on user satisfaction. The originality of this research is the existence of a useful novelty for the development of science, namely the EUCS model on the quality of management accounting information systems. Interestingly, this research is to reveal the problems of SOEs.*

Indexed Terms- *SIAM Quality, Organizational Commitment, End User Computing Satisfaction Model*

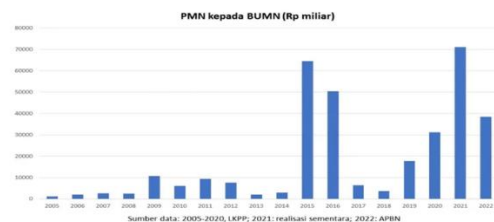
I. INTRODUCTION

The ability to manage information for companies is very important because it can be the basis for gaining competitive advantage. With an integrated system, management goals will be easily realized (Susanto, 2013: 72; Wilkinson, 1989: 4). User involvement influences key criteria such as system quality, user satisfaction and system use (Ives and Olson 1984). They believe that user involvement in the system development process has a positive influence on satisfaction with Computerized Based (Ives, B., Olson, M. H., & Baroudi, J. J. 1983). The effective use

of Information systems requires an understanding of the organization, management and Information Technology that make up the system. (Kenneth C. Loudon 2012: 207). A good quality information system is needed to improve user satisfaction. Information system user satisfaction can be used as a measure of the success of an information system (Doll and Torkzadeh, 1988). User satisfaction can be measured based on the problem of user relations with information system staff, the quality of the information produced by the system, and the reliability of the system (Weber, 1999: 890).

The success of a company's information system depends on how the system is run, the ease of the system for its users, and the utilization of the technology used (Goodhue, 1995). What are the factors that can affect the quality of management accounting information systems and how they impact on user satisfaction is an interesting thing to study. Because based on what is happening in the field, there are still many factors that make the quality of the management accounting information system not as expected. SOE Minister Erick Thohir (2021), estimates that several state-owned companies will still be affected by Covid-19 this year so that dividend payments have not been maximized.

The Government's Financial condition



Sources of Finance State-Owned Enterprises (BUMN) have a close reciprocal relationship with the government's financial condition. Impact on revenues and expenditures of the State Revenue and Expenditure Budget (APBN). This condition also affects the value of the central government's assets. BUMN is a business entity whose entire or most of its capital is owned by the state through direct participation originating from separated state assets. For the last dozen years, the annual allocation has been recorded as State Equity Participation (PMN), which is sometimes referred to as Government Equity Participation (PMP).

The value of PMN to SOEs fluctuates every year. During the years 2005-2004, Rp19.04 trillion was allocated. Increased to Rp27.9 trillion in 2010-2014. It increased again very significantly in 2015-2019, which reached Rp142.77 trillion. The increase in 2015-2019 was due to the assignment of SOEs in various national strategic projects (PSN). Especially PSN related to the infrastructure sector. PMN in 2015 reached Rp64.53 trillion and in 2016 amounted to Rp50.46 trillion.

The obstacles faced by SOEs include not being able to compete with similar competitors in the global market and the business processes of most SOEs are not well organized and not well administered. The business processes of SOEs that are not well organized and are not well-administered reflect the inefficiency in managing SOEs, and this is a phenomenon that requires a high commitment to the management of the SOEs. The Minister of State-Owned Enterprises must re-direct the work of SOEs in a professional, efficient, and transparent manner. With a strong synergy, SOEs can rise.

Based on this phenomenon, it can be stated that the management accounting information system still does not meet the expected quality. Management accounting information system can be said to be of good quality if it can be used as an integrated framework for decision making in achieving company goals (Wilkinson, 1989: 4; Hansen & Mowen 2007: 4).

Kouzes (1993: 32), states that high credibility is able to produce a commitment, and only with a high

commitment, a company is able to produce good business. Given that organizational commitment is an important element that affects the quality of management accounting information systems, the researcher is interested in examining its relationship with user satisfaction.

II. LITERATURE REVIEW

A. Organizational Commitment

Organizational commitment according to Jex (2008:153) can be seen from the extent to which employees are dedicated or loyal to the organization. The same thing was expressed by Robbins & Coulter, (2007:423), that organizational commitment is an orientation/adjustment of employees to the organization in terms of loyalty and involvement in the organization. Meanwhile, according to McShane (2010:112), organizational commitment is an employee's emotional attachment to the organization. From the definitions of organizational commitment that have been put forward by Jex (2008:153) Robbins & Coulter, (2007:423), McShane (2010:112), the concept of organizational commitment in this study is the involvement and loyalty expressed by an employee to the company.

The dimensions of organizational commitment used in this study refer to Meyer and Allen (1991); Cardal (2008); Robbins, (2011) identified three dimensions of organizational commitment, namely:

- (1) Affective commitment;
- (2) Continuous commitment; and
- (3) normative commitment.

The following indicators are used in the measurement, from each dimension:

a. Affective Commitment, the indicators are:

- Involvement in the organization.
- Emotional bonding management.

b. Continuance commitment, the indicators are:

- Prioritizing obligations over rights
- Disadvantages of leaving the organization, namely Deciding to continue to join the company to make ends meet.

c. Normative commitment, the indicators are:

- Feeling obligated to remain in the organization,

- Loyalty, namely feeling that they have an obligation to be loyal in advancing the company.

B. Quality Management Accounting Information System

Management accounting information system is a harmonious integration of various components/subsystems to process data into management accounting information (Susanto, 2013:84). In the context of an information system that is said to be of quality, it is the conformity between the required specifications compared to the specifications used by the company (Susanto, 2013: 22), quality is also an indicator of how well the final results of the information system meet the goals set by management (Laudon & Laudon, 2012 :530).

This is in line with what was conveyed by Anderson (2003:5), that the quality of management accounting information systems is measured by its ability to provide correct information as needed by managers in a timely manner. Based on the definitions above, the concept of a quality management accounting information system in this study is a specification that can be used as an integrated framework to provide relevant information in decision making. Bocij (2015:392), states that the measurement of quality information systems is easy to use, reliable and integrated. Meanwhile, according to Chang (2012) measures the quality of information systems with Security, Ease of use and Efficiency. Meanwhile, Heidman (2008) specifically measures the quality of management accounting information systems by using the dimensions of Integration, Flexibility, Accessibility, Formalization and Media Richness. From the measurement of information systems disclosed by Bocij (2015:392), Chang (2012), and

Heidman (2008), the measurement of the quality of management accounting information systems in this study uses integration, flexibility, reliability, and efficiency.

C. User Satisfaction

Information system user satisfaction seen from the user's point of view is to meet user expectations (Fisher, 2001). This is in accordance with the theory of expectations, which theory was developed specifically in the practice of motivation by Vroom (1964). According to Vroom (1964), a person will be motivated if there is a strong relationship between effort, performance and outcome.

Measurement of information user satisfaction refers to Weber (1999), Fisher (2001), Ong (2009), Fleischman (2010) and Delone & McLeand (1992), so in this study, the measurement of information user satisfaction uses:

- a. Pleasure / enjoyment (Delone & Mclean, (1992)
 - User interface design (fisher, 2001)
 - Dependence on information systems, (Weber 1999: 907)
 - The effectiveness and usability of the system (Fisher, 2001)
 - Adjust user workflow and system design (Fisher, 2001)
- b. Decision Making Satisfaction (Delone & Mclean, 1992)
 - The resulting timeliness for decision making, (Weber 1999: 907)
 - Relevance and output in decision making, (Weber 1999: 907)

Frame of Mind

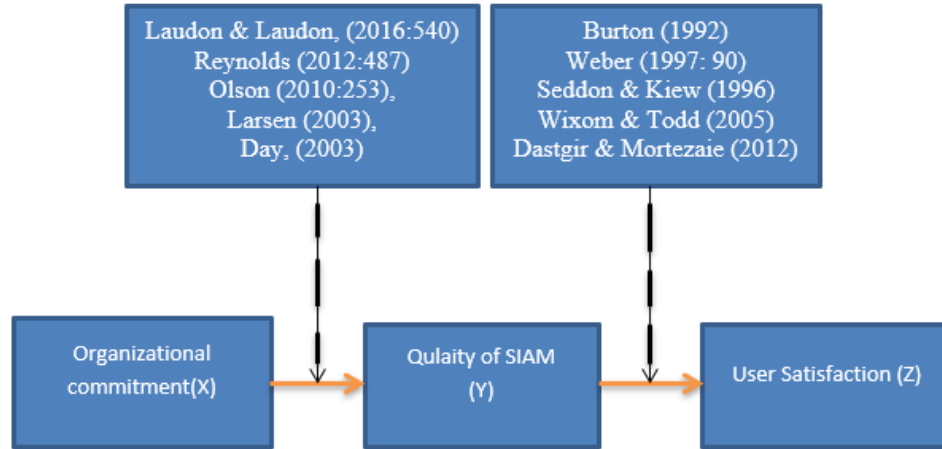


Figure.1 The Study Model

The Effect of Organizational Commitment on the Quality of SIAM

The leadership theory proposed by Day, (2003) states that top management's commitment has an effect on performance, including the performance of management accounting information systems. To be able to implement a management accounting information system requires a commitment Laudon & Laudon, (2016:540). Reynolds (2012:487) states that the success factors of management accounting information systems include good leadership from executives and managers, high levels of trust, profit potential and organizational commitment to successfully implement the results. In line with what Olson (2010:253) said, that the success factor in implementing the company's information system is determined by several factors such as organizational commitment, data accuracy, implementation team, and successful management of technical problems. Then Larsen (2003), said that: there are several determining factors (antecedent) the success of the implementation of accounting information systems, one of which is organizational commitment which is defined as a person's attachment to always work for a company. Organizational commitment can be built if employees have loyalty to the company where they work and have a close emotional attachment to the organization, this means that the individual will have the motivation and desire to contribute significantly to the organization.

The Effect of SIAM Quality on User Satisfaction

The relationship between the successful application of accounting information systems and the theory of expectations is described by Burton et.al. (1992), according to him intrinsically based on the theory of expectations, a user of an accounting information system will always evaluate the impact of using an accounting information system, such as increasing the efficiency and effectiveness of decision making, the frequency of accuracy in decision making, and increasing understanding of work. Weber 1997:90 says that to measure user satisfaction of information systems can be seen from the quality of information produced by information systems, and the reliability of the information system itself to assist users in completing work.

Seddon & Kiew (1996) tested the success of the Delone & Mclean model system, where the results showed that user satisfaction is a measure that explains the quality of information systems and information quality affects user satisfaction.

Other studies that measure the quality of information systems on user satisfaction, such as Wixom & Todd (2005) and Dastgir & Mortezaie (2012). Wixom & Todd (2005) conducted a survey on types of organizations such as health care, consumer goods, financial services and government, found that the quality of information systems has a significant effect on user satisfaction with information systems. It can be concluded that the satisfaction of information users is the fulfillment of individual expectations for the

information generated by the system. Based on the description in the above framework the model of this study can be seen as

| | | | |
|------|-------|-------|-------|
| KO22 | 0,785 | 0,072 | Valid |
| KO31 | 0,906 | 0,019 | Valid |
| KO32 | 0,864 | 0,056 | Valid |

Follows (Fig.1): furthermore, the hypothesis proposed in this study are as:

- Organizational Commitment affects the Quality of Management Accounting Information Systems
- Quality of Management Accounting Information System has an effect on User Satisfaction.

III. RESEARCH METHODOLOGY

This study uses an explanatory, survey method. The population in this study is all BUMN in Indonesia. The target respondents in this study were operational managers. Fifty questions were distributed to a total sample consisting of 574 respondents from 115 State-Owned Enterprises. Furthermore, the returned questions will be used in statistical analysis. The instrument used for data collection is a question. The questions include 9 dimensions of the 3 variables of organizational commitment, management accounting information system quality and user satisfaction.

Quality SIAM

| | | | |
|---------|-------|-------|-------|
| KSIAM11 | 0,524 | 0,143 | Valid |
| KSIAM12 | 0,891 | 0,023 | Valid |
| KSIAM13 | 0,857 | 0,036 | Valid |
| KSIAM21 | 0,781 | 0,050 | Valid |
| KSIAM22 | 0,902 | 0,025 | Valid |
| KSIAM23 | 0,933 | 0,018 | Valid |
| KSIAM31 | 0,911 | 0,017 | Valid |
| KSIAM32 | 0,879 | 0,036 | Valid |
| KSIAM41 | 0,779 | 0,055 | Valid |
| KSIAM42 | 0,882 | 0,031 | Valid |
| KSIAM43 | 0,878 | 0,027 | Valid |
| KSIAM44 | 0,851 | 0,041 | Valid |
| KSIAM45 | 0,866 | 0,065 | Valid |

User Satisfaction

| | | | |
|------|-------|-------|-------|
| KP11 | 0,573 | 0,138 | Valid |
| KP12 | 0,851 | 0,031 | Valid |
| KP13 | 0,806 | 0,064 | Valid |
| KP14 | 0,730 | 0,089 | Valid |
| KP21 | 0,803 | 0,195 | Valid |
| KP22 | 0,895 | 0,029 | Valid |

This study used a five-point average scale from “strongly disagree” to “strongly agree” to examine participants' responses to questionnaire statements. The questionnaire that will be used before is tested for validity and reliability. Furthermore, the analysis method uses sem pls analysis while hypothesis testing uses t-test. all analyzes are carried out using product statistics programs and service solutions

- Convergent Validity

Convergent Validity testing is to test the validity of each construct indicator, by evaluating the magnitude of the loading factor value of each indicator. According to Chin in Ghazali and Latan (2015), an indicator is said to have good validity if its value is greater than 0.70, however Chin said that a loading factor of 0.50 to 0.60 can be considered sufficient. If any are below the criteria above, then they are removed from the model, and the validity test must be reprocessed by removing the invalid dimensions.

RESEARCH RESULT

The results of the recapitulation validity test on the research instrument can be seen in table 1

Table 4.1: Recapitulation validity of test results

| Variables/Items | Corrected item | | Validity Explanation |
|----------------------------------|-------------------|------------|----------------------|
| | total correlation | critical R | |
| Organizational Commitment | | | |
| KO11 | 0,914 | 0,041 | Valid |
| KO12 | 0,919 | 0,029 | Valid |
| KO21 | 0,852 | 0,038 | Valid |

The complete validity test is shown in Figure 4.1 full model path diagram, it can be seen that indicators whose loading factor is below 0.7 are KSIAM11 (a set of components related to each other) from the integration dimension and KP11 (User interface design) from the enjoyment dimension, respectively. the loading factor values are 0.52 and 0.57 but are maintained not excluded from the model because Chin in Ghazali and Latan (2015), says that the loading factor of 0.50 to 0.60 can be considered quite valid.

Based on the results of the convergent validity test, it can be concluded that all measuring tools for organizational commitment variables can be used in making questionnaires. The appropriate constructs to measure the quality variable of the management accounting system are integration, flexible, reliable, and efficient. The appropriate constructs to measure user satisfaction variables are enjoyment and Decision-Making Satisfaction

Discriminant validity testing is assessed based on the size of the cross-loading measurement with the variable construct. According to Chin in Jogiyanto (2011), if the cross-loading value has a correlation greater than 0.7 to the variable construct, then the constructs have high discriminant validity. In addition, different constructs should not be highly correlated. To see the results of the discriminant validity calculation, it is shown in Figure 4.1 below:

• Discriminant Validity

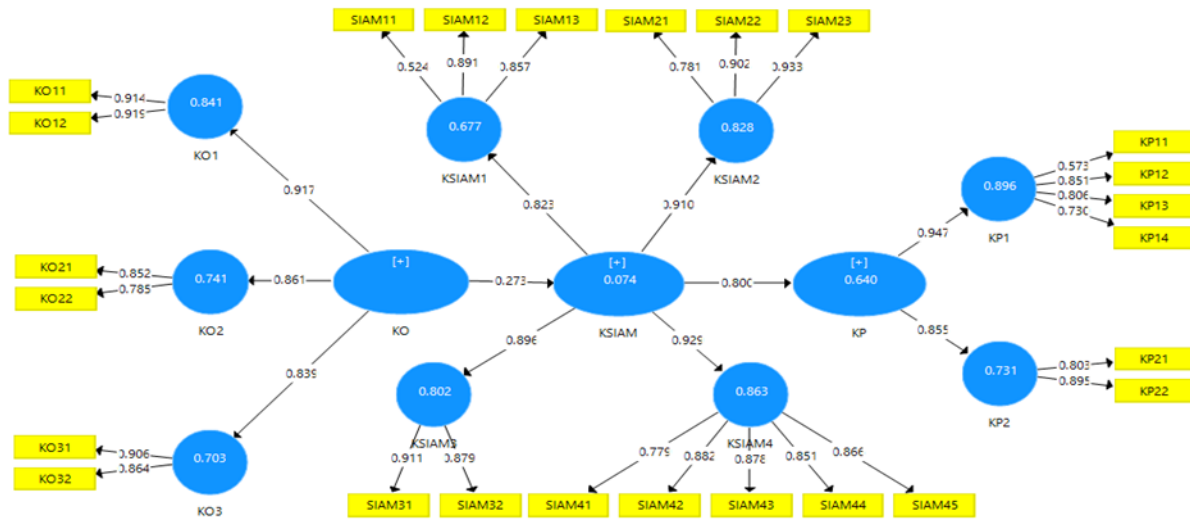


Figure 4.1: The Study Model

From the calculation results, it can be explained that the cross-loading value of construct gauges for the variable construct is as follows:

1. The constructs of organizational commitment variables are setting goals, emotional ties, obligations are more important than rights, being in the organization is a long-term goal, feeling compelled to stay in the organization, and loyalty, having a cross loading value greater than 0.7 on the variable construct, namely 0.914, 0.919, 0.852, 0.785, 0.906 and 0.864. All construct gauges have the highest correlation to the variable construct, so they are said to have high discriminant validity.
2. The constructs of variable quality management accounting information systems are related to each other, simplification of business processes, centralized master data, according to user needs, there are input options, there are output options, available to users, produces reliable information, the number of inputs produces number of outputs,

fast response time, efficient data storage, efficient data backing up, and determine the amount of time for completion of work. Has a cross loading value greater than 0.7 except for KSIAM 11, which is a set of interrelated components that have a value of 0.524 below 0.7 but are maintained because Chin in Ghozali and Latan (2015), says that the loading factor is 0.50 to 0.60 can be considered quite valid.

3. Construct metrics of user satisfaction variables, namely user interface design, dependence on SIAM, effectiveness of system usability, system design according to workflow, punctuality in making decisions, and relevance and output of decision making. All have a cross loading value greater than 0.7 in the variable construct, except for the user interface design which has a value of 0.57 below 0.7. According to Chin in Ghozali and Latan (2015), an indicator is said to have good validity if its value is greater than 0.70, however Chin said that a loading factor of 0.50 to 0.60 can be considered sufficient. Likewise, according to Hair

(2017), if there is a loading factor below 0.50, but it is still greater than 0.4, it is necessary to consider continuing to use it as a measuring tool as long as discarding it does not cause an increase in reliability. Because of that, construct gauges that still have a value above 0.5 are still used as measuring instruments.

Table 2: Recapitulation Reliability of test results

| Variable | Cronbach's alpha | Critical point | Explanation |
|---------------------------|------------------|----------------|-------------|
| Organizational Commitment | 0,855 | 0,030 | Reliable |
| Quality SIAM | 0,935 | 0,050 | Reliable |
| User Satisfaction | 0,795 | 0,012 | Reliable |

Reliability testing is done using composite reliability and Cronbach's alpha, which aims to test the reliability of the instrument in a research model. If all values for latent variables have composite reliability values and Cronbach's alpha 0.7, it means that the construct has good reliability or the questionnaire used as a tool in this study is reliable or consistent. From the calculation results, it is obtained that each variable construct has a reliability value of both Cronbach's alpha and composite reliability greater than 0.7. This means that all constructs used are reliable and can be accounted for.

Table 3: Goodness of Fit

To assess the goodness-fit test of the model (test the accuracy of the model) by looking at the R-square value contained in the PLS Algorithm report, as shown in Table 4.13.

R Square

| | Original Sampl... | Sample Mean (... | Standard Devia... | T Statistics (JO... | P Values |
|--------|-------------------|------------------|-------------------|---------------------|----------|
| KO1 | 0.841 | 0.842 | 0.033 | 25.424 | 0.000 |
| KO2 | 0.741 | 0.739 | 0.058 | 12.799 | 0.000 |
| KO3 | 0.703 | 0.704 | 0.072 | 9.830 | 0.000 |
| KP | 0.640 | 0.636 | 0.108 | 5.937 | 0.000 |
| KP1 | 0.896 | 0.898 | 0.031 | 29.014 | 0.000 |
| KP2 | 0.731 | 0.744 | 0.063 | 11.600 | 0.000 |
| KSIAM | 0.074 | 0.086 | 0.073 | 1.020 | 0.308 |
| KSIAM1 | 0.677 | 0.680 | 0.059 | 11.419 | 0.000 |
| KSIAM2 | 0.828 | 0.826 | 0.033 | 25.383 | 0.000 |
| KSIAM3 | 0.802 | 0.804 | 0.071 | 11.317 | 0.000 |
| KSIAM4 | 0.863 | 0.864 | 0.034 | 25.501 | 0.000 |

| |
|---|
| R |
| Square |
| Qulaity of Management Accounting information 0,574 |
| User Satisfaction |
| 0,640 |

Furthermore, because in this study there is a mediating variable, the goodness of fit structural model test on the inner model is added using the predictive-relevance (Q2) value. Q-square value greater than 0 (zero) indicates that the model has predictive relevance. The predictive-relevance value is obtained by the formula:

$$Q^2 = 1 - (1 - R^2_1) (1 - R^2_2)$$

$$Q^2 = 1 - (1 - 0,574^2) (1 - 0,640^2)$$

$$Q^2 = 0,4123303$$

Q2 value of 0.412 means 41.23% overall the model is able to contribute, the rest is explained by other variables that are not analyzed. This means that the model has a predictive relevance value.

Table 4.4: Hypothesis Testing Result.

| | Original Sampl... | Sample Mean (... | Standard Devia... | T Statistics (JO... | P Values |
|-------------------|-------------------|------------------|-------------------|---------------------|----------|
| KO -> KO1 | 0.917 | 0.917 | 0.018 | 51.990 | 0.000 |
| KO -> KO2 | 0.861 | 0.859 | 0.035 | 24.666 | 0.000 |
| KO -> KO3 | 0.839 | 0.841 | 0.042 | 19.860 | 0.000 |
| KO -> KSIAM | 0.273 | 0.272 | 0.133 | 2.048 | 0.041 |
| KP -> KP1 | 0.947 | 0.948 | 0.016 | 57.647 | 0.000 |
| KP -> KP2 | 0.855 | 0.861 | 0.040 | 21.222 | 0.000 |
| KSIAM -> KP | 0.800 | 0.797 | 0.064 | 12.483 | 0.000 |
| KSIAM -> KSIAM... | 0.823 | 0.828 | 0.037 | 22.031 | 0.000 |
| KSIAM -> KSIAM... | 0.910 | 0.910 | 0.019 | 48.388 | 0.000 |
| KSIAM -> KSIAM... | 0.896 | 0.896 | 0.043 | 21.057 | 0.000 |
| KSIAM -> KSIAM... | 0.929 | 0.930 | 0.019 | 49.041 | 0.000 |

| |
|--|
| Original Sample(O) |
| Standard Error(STERR) T Statistics P Values |

| | | |
|---|--------------|--------|
| Organizational commitment → Qulaity SIAM | | |
| 0,273 | 0,133 | 2,048 |
| | 0,041 | |
| Qulaity SIAM → user satisfaction | | |
| 0,800 | 0,073 | 12,483 |
| | 0,000 | |

To find out whether it is significant or not, it can be seen from the T-table at alpha 0.05 (5%) = 1.96, then the t-table is compared by t-count (T-statistics). If t

count is greater than t table, then the hypothesis is accepted. If the opposite happens, then the hypothesis is rejected.

In addition, it can also be compared with the significance value that occurs with a level of uncertainty of 0.05. If the significance value that occurs (indicated by the P Value) is less than the 0.05 level of uncertainty, then the hypothesis is accepted. If the opposite happens, then the hypothesis is rejected.

From the results of the path coefficient as shown in Table 4.14. below, it can be seen that all relationships between variables have a significant effect, where the value of the t statistic generated is greater than 1.96, or the P Value is smaller than the level of uncertainty of 0.05.

Hypothesis 1

H1: Organizational commitment has a positive effect on the quality of management accounting information systems

Table 4.15.
The Result of Hypothesis

| Koefisien Jalur | .t hitung | .t kritis | Hipotesis Ha1 |
|-----------------|-----------|-----------|---------------|
| 0,273 | 2,048 | 1,96 | accepted |

The results of statistical testing show that the t-statistic value is 2.048 > 1.96 and the p-value is 0.001 < 0.05 (see Table 4.14). Based on the test results, then H1 is accepted. That is, organizational commitment affects the quality of management accounting information systems.

In table 4.15, it is known that the results of the calculation of the path coefficient of organizational commitment to the quality of SIAM are 0.273 with a positive value. This means that the higher the organizational commitment, the higher the quality of SIAM.

Furthermore, the path coefficient is tested to determine whether there is an effect of organizational commitment on the quality of management accounting information systems. Based on table 4.15, the t-count value for organizational commitment is 2.048 > 1.96

or greater than t table 1.96. Because the value of t arithmetic is greater than t table, then Ho is rejected and Ha is accepted. This means that organizational commitment affects the quality of management accounting information systems. This research proves empirically that the more committed to the organization the higher the quality of its management accounting information system. This means that the organizational commitment of each BUMN causes the level of quality of the accounting information system to increase.

• Testing of hypothesis 2

H2: SIAM quality has a positive effect on user satisfaction

The result of statistical test shows that the t-statistic value is 12,483 > 1.96 and the p-value is 0.000 < 0.05 (see Table 4.14). Based on the test results, then H2 is accepted. That is, the quality of SIAM has an effect on user satisfaction.

Table 4.16.
The Result of Hypothesis

| Koefisien Jalur | .t hitung | .t kritis | Hipotesis Ha2 |
|-----------------|-----------|-----------|---------------|
| 0,800 | 12,483 | 0,064 | accepted |

In table 4.16 it is known that the results of the calculation of the SIAM quality path coefficient on user satisfaction are 12,483 with a positive value. This means that if the SIAM is of higher quality, then user satisfaction will increase.

Furthermore, the path coefficient is tested to determine whether there is an effect of SIAM quality on user satisfaction. Based on table 4.16, the t-count value for SIAM quality is 12.483 > 1.96 or greater than t table 1.96. Because the value of t arithmetic is greater than t table, then Ho is rejected and Ha is accepted. This means that the quality of SIAM has a significant effect on user satisfaction. The results of this study provide empirical evidence that the quality of management accounting information systems can support increasing user satisfaction in state-owned companies. It can also be interpreted that the quality of management accounting information can be improved if state-owned companies support the improvement by implementing/implementing the quality of the

management accounting information system itself, which consists of integration, flexible, reliable, and efficient.

CONCLUSION

This study aims to determine the effect of organizational commitment on the quality of management accounting information systems and their impact on user satisfaction in SOEs in Indonesia. The results of this study indicate that organizational commitment has a significant effect on the quality of management accounting information systems and the quality of management accounting information systems has a significant effect on user satisfaction.

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