The Influence Of Accounting Information Systems, Information Quality, And Service Quality On User Satisfaction In The Shopee E-Commerce Application

Sonnia Ardelia Hong Simarmata[1*], Irwansyah[2]

[1,2] Students at the Faculty of Economics, Business Universitas Mulawarman, Indonesia
* Corresponding author:
Email: sonniaardeliahs@gmail.com

Abstrak

Sonnia Ardelia Hong Simarmata, The Effect of Accounting Information Systems, Information Quality and Service Quality on User Satisfaction in E-Commerce Shopee Application (Empirical Study on Undergraduate Students of Accounting Department, Faculty of Economics and Business, Mulawarman University), in the guidance of Mr. Irwansyah. The study's primary objective is to figure out what type of content Shopee brand app clients are. In our quest, we depend on the investigations undertaken by DeLone and McLean. Students from Mulawarman University's School of Business and Economics taking part. Using the Slovin method, the researchers settled upon a sample size of 91 for the study. In order to collect data from a stratified and unfiltered group of people, we utilized Google Forms questionnaires. As part of its mathematical modeling the method, the study used the SEM-PLS method and SmartPLS 3.2.9 programs. The Shopee e-commerce app's data shows that accounting information systems significantly and positively affect consumer happiness. Just like every other aspect of a product or service, information quality significantly impacts consumer satisfaction. Customer satisfaction with the Shopee e-commerce app is low regardless of the quality of service.

Keywords: *Systems for Accounting Information, Contentment of Students, Accuracy of Data, and Excellence of Service.*

I.   INTRODUCTION

As a result of globalization and free trade, companies are now the most prosperous part of the economy. Businesses and markets are seeing new possibilities made possible by the fast development of internet technology. At the moment, internet commerce is one of the most successful industries in Indonesia. According to Riswandi (2019), "e-commerce transactions" describe the direct exchanges between consumers and sellers using websites. Technological developments have made it easier to sell and purchase goods and services to a large audience, which has led to the rise in popularity of online shopping. The convenience and effectiveness of online shopping, as well as the possibility of indirect links between buyers and sellers, provides all businesses with an equal chance to compete, grow their market share, and delight e-commerce customers. Shopee will be considered the leading Indonesian marketplace in this research because of its large user base and frequent app and website visits. Nevertheless, a large portion of Shopee's user base is dissatisfied with the app's data organization features. A number of consumer complaints have been published as letters to the editor on the official website of Media Konsumen, which provides evidence of this. Customers lost money during transactions due to security flaws, user-unfriendly design, and unsatisfactory customer assistance, according to users.

Amarin and Wijaksana (2021) state that in order to survive in today's global economy, businesses must put an emphasis on offering high-quality service. Due to the fact that the customer does not receive the actual items until after the transaction is finalized, organizations engaging in online business occasionally disregard product quality, ethics, and e-commerce consumer insurance. Supporting e-commerce with a high-quality and dependable information system is essential for ensuring client pleasure. User inputs an order, fills out a purchase form, which is then transformed into a bill, facilitates data exchange between users, confirms payment completion, and grants users access to the whole company's inventory. Making ensuring the Shopee app is safe and easy to use should be the developers' first priority. Accounting information systems,

marketing strategies tied to causes, customer support tools, and feature upgrades all fall within this category. In today's market, when technology is evolving rapidly and competition is intense, robust information systems are essential for companies to compete on a worldwide basis.

Accurate, relevant, adequate, and easily available data is essential for an accounting information system to live up to user expectations. Users report higher work satisfaction and reduced effort input as a result of the system's dependability. Customers would be more satisfied and have a better experience if you addressed their present problems. Kotler and Keller (2016) stress that when expectations are fulfilled, performance is enjoyable, but when they aren't, disappointment sets in. Duniafintech reports that millennials, defined as individuals aged 19–24, account for 72 percent of Shopee's total transactions (2022). Accounting students at Mulawarman University who took an accounting information systems course from 2018 to 2021 and provided genuine and relevant replies formed the basis of the findings. This finding has prompted the researcher to go on with a new study titled "The Effect of Accounting Information Systems, Information Quality, and Service Quality on User Satisfaction of the Shopee E-Commerce Application (An Empirical Study on S1 Accounting Students of the Faculty of Economics and Business, Mulawarman University)" that will build on the previous one.

II. LITERATURE REVIEW
2.1 DeLone and McLean Information Systems Success Model Theory
A computer system efficiency model was created by Michael H. DeLone and Ephraim R. McLean in 1992. For numerous types on gadgets, it provides a way to measure their efficacy. To tackle the growing burden on data systems, the model was updated in 2003 to include service quality and merge organizational and psychological effects into a single variable, net benefit. System application, customer happiness, and support and data quality all have an effect on net benefits, as the model shows. It is possible to create a positive feedback loop when users are happy and the system functioning well. In this study, we look at what makes a product satisfying for clientele: pricing, functionality, human qualities, and quality of the item.

2.2 Accounting Information System
Administration can methodically make plans, develop, and operate a system for accounting records based on a thorough data stream to ensure the rapid and precise transmission of statistics (Syaharman, 2020). Among the most important functions of an AIS is the integration, classification, processing, and communication of pertinent financial data for review by interested parties outside the company, including the general population, governmental entities, investors, and creditors (Otinur et al., 2017). According to Antasari and Yaniartha (2015), financial accounting data—an essential component of accounting information systems for management—primarily comes from two places: people and money. The three indicators that make up the accounting information system are availability, transaction methods, and IT.

2.3 Information Quality
According to Kurniawati et al. (2021), users should assess information quality in a system based on how relevant it is to their requirements. Businesses gain from high-quality data because it streamlines processes (Romney and Steinbart, 2015). Information that is good to go is current, accurate, brief, thorough, relevant, easily accessible, and supplied at the right time. To consistently and confidently make judgments, access to high-quality information is vital. Three metrics are used to evaluate the quality of this research's information: verification, accuracy, and comprehensiveness.

2.4 Service Quality
The amount and quality of help offered by the company's data systems personnel and infrastructure were referred to as customer service quality according to research conducted by DeLone, along with McLean (2016). A service is considered high-quality if it meets or exceeds the needs and expectations of its target audience. Meeting the needs and wishes of customers becomes more difficult for a business if it is unable to meet or beyond their expectations. Reliability, responsiveness, assurance, and empathy are the four criteria used to quantify service quality in this research.

III.   METHODS

3.1   Type of Research

Undergraduates from Mulawaman University's Accounting, Economics, and Business Administration programs were polled using a Likert scale questionnaire to compile the quantitative data from 2018 to 2021.

3.2   Type & Sources of Data

This study largely relies on the data acquired from the sent-out inquiries. Only Mulawarman University accounting information system course graduates are accounted for in this data set. The survey's respondents were undergraduates from the Accounting department who were members of the Economics and Business Faculty and who enrolled between 2018 and 2021.

3.3   Population dan Sample

The investigation's population consists of one thousand Shopee-obsessed undergraduates (class of 2018–2021) from Mulawarman University's Faculty of Economics and Business who are majoring in accounting. For this reason we will conduct surveys.

3.4   Data Collection Techniques

In order to gather information for this study, researchers used both online and print surveys that covered the same ground. We utilized the Likert scale to put a number on a social phenomena since it measures people's opinions, values, and first impressions.

3.5   Data Analysis Techniques

In SmartPLS 3.2.9, the indicator variables and partial least-squares structural equation model (PLS-SEM) are used to evaluate the complex interactions between many variables. Structured equation modeling (SEM) is a branch of multivariate statistics that aims to improve model interactions. The steps of the PLS-SEM procedure are as follows: Analysis of the model utilizing t-statistics, R-squared (R^2) values, pathways, and evaluation of the model after its construction (internal model) and inspection (external model).

1.   Outer Model

Research using the outer model confirmed reliability, discriminant validity, and convergent validity. In order for SmartPLS to determine convergent validity, the loading factor must be larger than 0.5. In order to guarantee discriminant validity, we search for grounds for strong association in the test results of many constructs. Also, the researcher made sure the document was legitimate. When two components do not show a significant link when other instruments operate to examine them and when cross-loading is more sensitive than AVE for each thought, showing a clear separation, discriminant validity may be proved. The formula for AVE (Average Variance Extracted) is as follow:

$$AVE = \frac{dy(\Sigma\lambda i)2\text{var F}}{(\Sigma\lambda i)2\text{var F} + \Sigma\Theta ii}$$

Ket:

λi   standardized loading factor

F   factor variance

Θii   error variance

Important aspects in establishing the dependability of a tool are the rapidity, precision, and uniformity of its measurements. Respondents are deemed trustworthy in one survey if they regularly and truthfully answer the indicators.

Table Rule of Thumb for Outer Model Evaluation

Validity and Reliability	Measurement	Rule of Thumb
Validity for Discrimination	Loading Techniques	Need to be higher than 0.70 for every single measure.
Convergent Validity	Ratio of Loading	• Higher than 0.60 for Research into Uncertainty. • A value higher than 0.70 for confirming studies.
	Average VarianceExtracted (AVE)	Better than 0.50 for confirming and exploratory studies.
	Heterotrair-monotrait (HTMT)	HTMT < 0.90
	Communality	Better than 0.50 for confirming and exploratory studies.

Validity and Reliability	Measurement	Rule of Thumb
	Akar Kuadrat AVE and Konstruk Laten's alignment	Latent construct correlation should be less than the square root of AVE.
Reliability	Cronbach's Alpha Composite Reliability	• > 0.60 is acceptable for Exploratory Research. • > 0.70 is required for Confirmatory Research. • The proper range for exploratory research is 0.60 to 0.70. • > 0.70 is required for Confirmatory Research.

2. Inner Model

The hypothesis and quality of fit (Q²) from the outer model are used to estimate the inner model in this study. A Q³ score greater than zero signifies the predictive value of the model, as stated by Ghazali and Latan (2015). Q², R², and the coefficient of determination are all concepts used in regression analysis. As the R-squared value gets closer to a certain point, it means that the data and the model are starting to line up better. This is the display for quality of fit, abbreviated as Q2:

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

As the Q2 value rises toward 1, the study's prediction model will be fortified. This study employed a bootstrapping approach to examine the assumptions. Here is a brief overview of the criteria used to evaluate the internal model:

Table Outlining Standard Procedures for Evaluating Internal Models

| Criteria	Rule of Thumb
R-Squares	2.5 (weak), 0.75 (strong), and 0.50 (moderate)
Effect Size (f^2)	0.02 (small), 0.15 (medium), 0.35 (large)
q^2 predictive Relevance	From weak (0.02) to moderate (0.15) to strong (0.35)
Q^2 predictive relevance	- If $Q^2 < 0$, the model has weak predictive relevance. - If $Q^2 > 0$, the model has predictive relevance.
Significance (two-tailed)	- 1.55, 1.96, and 2.58, respectively, with a significance level of 0.1, 0.05, and 0.01 respectively.

IV. RESULTS AND DISCUSSION

4.1 Research Results

The model of this study consists of the following factors: accounting information system (X1), information quality (X2), and user happiness (Y). Having SmartPLS 3.2.9, we did experiments on the model comprising both the structural and measurement models.

4.1.1 The Evaluation Results of The Measurement Model (Outer Model)

4.1.1.1 Validity Test

The figure below shows that the reference values produced by the factor loadings are quite near to the specified value, which is around 0.5. In order to find out if an indication may be authentic, it is necessary to complete the validity test. Below is a graphical representation of the loading factors for the research factors:
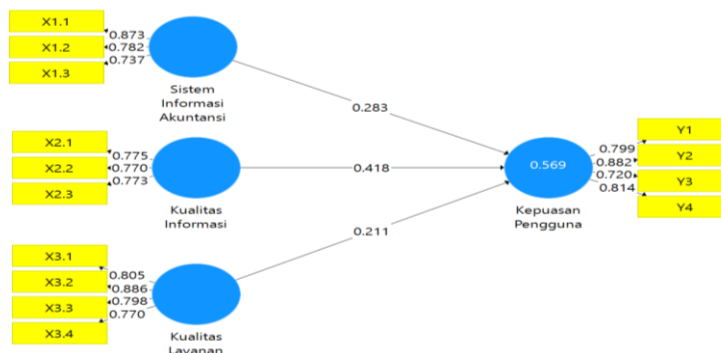
Picture of Loading Factors
Source : Output SmartPLS 3.2.9, 2023

Table 4.1. Outer Loadings

	Accounting Information System (X1)	Information Quality (X2)	Service Quality (X3)	User Satisfaction (Y)	Requirement
X1.1	0.873	-	-	-	
X1.2	0.782	-	-	-	
X1.3	0.737	-	-	-	
X2.1	-	0.775	-	-	The outer loadings findings need an absolute correlation of at least 0.6 between the latent concept and its indicator.
X2.2	-	0.770	-	-	
X2.3	-	0.773	-	-	
X3.1	-	-	0.805	-	
X3.2	-	-	0.886	-	
X3.3	-	-	0.798	-	
X3.4	-	-	0.770	-	
Y1	-	-	-	0.799	
Y2	-	-	-	0.882	
Y3	-	-	-	0.720	
Y4	-	-	-	0.814	

Source: Output SmartPLS 3.2.9, 2023

There are no variables or indicators with absolute values less than 0.6, as shown in Table 4.1. This demonstrates that the external loading is well specified and satisfies the standards. We assessed the discriminant validity of each indicator after verifying its absolute link with the latent structure. By establishing advantage of the cross-loading data, the discriminant validity has been verified. An greater loading value than the cross-loading value of other projects must exist for the the purpose to be regarded lawful from a separate context. Examine the findings of these cross-loading trials:

Table 4.2. Cross Lodings

	Accounting Information System (X1)	Information Quality (X2)	Service Quality (X3)	User Satisfaction (Y)	Requirement
X1.1	**(0,873)**	0,426	0,418	0,574	
X1.2	**(0,782)**	0,296	0,466	0,410	
X1.3	**(0,737)**	0,277	0,420	0,354	
X2.1	0,384	**(0,775)**	0,486	0,600	An indicator of a construct must have a loading value greater than that of other constructs.
X2.2	0,214	**(0,770)**	0,479	0,478	
X2.3	0,385	**(0,773)**	0,399	0,431	
X3.1	0,556	0,434	**(0,805)**	0,525	
X3.2	0,379	0,511	**(0,886)**	0,574	
X3.3	0,425	0,479	**(0,798)**	0,467	
X3.4	0,388	0,532	**(0,770)**	0,402	
Y1	0,379	0,527	0,522	**(0,799)**	
Y2	0,462	0,543	0,605	**(0,882)**	
Y3	0,606	0,405	0,351	**(0,720)**	
Y4	0,422	0,649	0,475	**(0,814)**	

Source: Output SmartPLS 3.2.9, 2023

All hidden construct signals have shown a rise in loading values comparison to other constructs' cross-loading values (Table 4.2). thereby, all of them satisfy the stipulated loading value criteria. The SmartPLS model is now undergoing convergent validity analysis using the AVE parameter. What follows are the discoveries of the AVE tests that were performed on all latent variables:

Table 4.3. Average Variance Extracted (AVE)

Variabel	*Average Variance Extracted* (AVE)	Requirement
Accounting Information System (X1)	0.639	
Information Quality (X2)	0.597	AVE > 0.5

Service Quality (X3)	0.666
User Satisfaction (Y)	0.649

Source : Output SmartPLS 3.2.9, 2023

The AVE values for all latent constructs are more than 0.5, as shown in Table 4.5, hence each indicator are accurate representations of their associated constructions. The findings of the AVE tests, outer loadings, and cross loadings affirm the reality of all latent constructs and indicators in this inquiry.

4.1.1.2 Reliability Test

The heart of this reliability test is collecting data using the same labels of latent components many times. Here are the results of a reliability test that used Cronbach's Alpha and the composite credibility as metrics:

Tabel 4.4. The Cronbach's Alpha and Composite Reliability values

Variable	Cronbach's Alpha	Composite Reliability	Requirement
Accounting Information System (X1)	0.723	0.841	*Cronbach's alpha >0.6* and *Composite reliability >0.7*
Information Quality (X2)	0.669	0.816	
Service Quality (X3)	0.833	0.888	
User Satisfaction (Y)	0.818	0.880	

Source : Output SmartPLS 3.2.9, 2023

The reliability score for the composite reliability study was better than 0.7, and all of the components' Cronbach's Alpha values were above 0.6, as shown in Table 4.4. The tools deliver the expected results.

4.1.1 The Evaluation Results of The Structural Model (Inner Model)

In order to verify the structural model, one must measure or anticipate the causal relationships between latent variables, This is sometimes known as the internal model. An R-squared (R^2) score is used to assess the structural models. Read on to find out what the R-squared (R^2) test discovered:

Tabel 4.5. Findings from the R-Square Lookup Parameter Experiment

Latent Construct	R Square
User Satisfaction (Y)	**0.569**

Source : Output SmartPLS 3.2.9, 2023

The R-squared value is 0.569, according to the data in Table 4.5. A little but discernible influence of user satisfaction on information quality, service quality, and R-Square value of 0.569 is present in accounting information systems, which comprise 56.9% of the model. Thus, non-model structures have the potential to hypothetically impact 43.1% of the available data.

Table 4.6. Data Collection Results

	Hypothesis	Original Sample (O)	t-Statistic >1.96	P-Value <0.5	Path Coefficient	Conclusion
SIA -> KP	(+) Significant	0.283	3.376	0.001	0.283	Diterima
KI -> KP	(+) Significant	0.418	4.150	0.000	0.418	Diterima
KL -> KP	(+) Not Significant	0.211	1.536	0.125	0.211	Ditolak

Source: Output SmartPLS 3.2.9, 2023

Explanation:
- SIA = Accounting Information System (X1)
- KI = Information Quality (X2)
- KL = Service Quality (X3)
- KP = User Satisfaction (Y)

An indication of a statistically significant relationship between two variables is a T-statistic greater than 1.96. While this analysis confirmed the attachment of X1 (3.376) and X2 (4.150), it did not find any attachment of Y and X3 (1.536). A path coefficient that is either more than zero or extremely near to one

indicates a positive link between the independent and dependent variables. In this study, all three independent variables had positive connection values with Y (X1:0.283, X2:0.418, and X3:0.121).

4.2 Discussion

4.2.1 The Influence Accounting Information Systems on User Satisfaction

With an initial sample size of 0.283, a T-statistic of 3.376, and a P-value of 0.001, a first hypothesis test was conducted and the results showed that accounting IT systems are linked to customer satisfaction. Consistent with the prediction that the accounting information system has this impact, undergraduate accounting students at Mulawarman University indicated increased enjoyment with the Shopee app. A T-statistic more than 1.96 and a p-value less than the 0.05 significance level indicate that the hypothesis is supported. This result is consistent with the premise put forward by the DeLone and McLean Information Systems Success Model, which states that a system is considered successful when it gives workers data that is both accurate and easy to understand. When designing an accounting information system, make sure efficiency, reliability, and accessibility are your top priorities. While we look at every angle, these adjustments boost the client's benefits and happiness. According to Prati (2021) and Zubaida and Abidin (2020), the goal of an accounting information system is to provide data that is accurate, comprehensive, current, and easily accessible. The results corroborate their findings. It would appear that the accounting information system at Shopee is fulfilling its purpose by giving students data that is both accurate and easy to use. Proof of this may be seen in the fact that almost all students (97%) have no problem comprehending or following each stage of the purchase submission and invoice retrieval process.

4.2.2 The Influence of Information Quality on User Satisfaction

Utilizing an aggregate significance level of 0.000, a T-statistic of 4.150, an original sample value of 0.418, and a second hypothesis test, we found that information quality significantly affects Shopee customer satisfaction among accounting majors at Universitas Mulawarman (P = 0.000). As demonstrated by studies, the app offers buyers with the information they need of assistance, such purchase details, shipment tracking facts, and transaction reports.This lends credence to the claim made by DeLone and McLean in their Information Systems Performance Model: that efficient information systems rely heavily on high-quality data. Data that is up-to-date, relevant, and accurate is crucial to user satisfaction and net benefit contribution. User satisfaction is higher when they receive high-quality information, according to studies conducted by Prandhana et al. (2016) and Sari & Wijaksana (2020). These findings are in line with that idea. People are more prone to trust low-quality information than high-quality information, according to this study, which contradicts the argument put out by Muharsyah and Ekawati (2022).The fact that 70.9% of those who took the survey think the Shopee app's information is trustworthy is one thing that makes users happy. Consequently, app users' pleasure is heavily impacted by the quantity and quality of content.

4.2.3 The Influence of Service Quality on User Satisfaction

A T-statistic of 1.536, an initial sample value of 0.211, and a P-value of 0.125 were the results of the third hypothesis test. It was concluded that. A T-statistic below the critical threshold of 1.96 led to the rejection of the null hypothesis. Shopee app users were unaffected, yet this does show a positive correlation between service quality and consumer happiness among accounting undergraduates at Universitas Mulawarman. Customers may not prioritize Shopee's customer assistance over the accuracy of the information and the reliability of the system. Contrary to what the DeLone and McLean Information Systems Success Model claims, these results show that meeting user expectations is mostly dependent on service quality. While not every business can provide outstanding service, these findings are in line with those of Ibrahim & Thawil (2019), who came to a similar conclusion: service quality does not always impact customer happiness. Shopee does meet some client demands, however the service quality might leave customers unhappy.

However, previous research by Prandhana et al. (2016) and Muharsyah & Ekawati (2022) posits that consumers report higher levels of satisfaction when service quality is regularly and comprehensively assessed. Another theory that contradicts them is that put out by DeLone and McLean, which holds that satisfied customers are the result of superior service.These numbers don't add up, which might be due to the fact that Universitas Mulawarman's undergraduate accounting students have different views on the solutions

and speed of Shopee. More than 60% of students who took part in the survey think Shopee's service isn't accurate or quick, which may be bad news for the company's bottom line. Customer service quality is unrelated to how happy Shopee app users are.

V.   CONCLUSION

Above one might find what the research's insights about the links between accounting applications, data quality, and service standards as they connect to client happiness using the Shopee apps. Those studying accounting in their first year at Mulawarman University's School of Commerce and Economics took part in the survey:

1. The accounting system is an excellent addition to the Shopee app, to begin with.
2. Shopee client delight is heavily influenced by the precision the data is. The affect of service delivery in Shopee app engagement is minimal yet uplifting.
3. Service delivery positively influences satisfaction with the Shopee app, although the effect is not pronounced.

REFERENCES

[1]   Amarin, S., & Wijaksana, T. I. (2021). Pengaruh Kualitas Sistem, Kualitas Informasi, dan Kualitas Layanan Terhadap Kepuasan Konsumen (Studi Pada Pengguna Aplikasi Berrybenka di Kota Bandung). *Business Management Analysis Journal (BMAJ)*, 4(1), 37–52. https://doi.org/10.24176/bmaj.v4i1.6001

[2]   Antasari, K. C., & Yaniartha, D. (2015). Informasi Pada Kinerja Individual Dengan. *Jurnal Akuntansi Universitas Udayana*, 10(2), 354–369.

[3]   DeLone, W. H., & McLean, E. R. (2003). The DeLone and McLean model of information systems success: A ten-year update. *Journal of Management Information Systems*, 19(4), 9–30. https://doi.org/10.1080/07421222.2003.11045748

[4]   DeLone, W. H., & McLean, E. R. (2016). Information Systems Success Measurement. In Foundations and Trends® in Information Systems (Vol. 2, Issue 1). https://doi.org/10.1561/2900000005

[5]   Ibrahim, M., & Thawil, S. M. (2019). Pengaruh Kualitas Produk Dan Kualitas Pelayanan Terhadap Kepuasan Konsumen. *Jurnal Riset Manajemen Dan Bisnis (JRMB)* Fakultas Ekonomi UNIAT, 4(1), 175–182. https://doi.org/10.36226/jrmb.v4i1.251

[6]   Kotler, P., & Keller, K. L. (2016). Marketing management (15th ed.,g). London : Pearson Education.

[7]   Kurniawati, D., Nurazi, R., & Martiah, L. (2021). Pengaruh Kualitas Sistem Informasi, Kualitas Informasi, Perceived Usefulness, Terhadap Kepuasan Pengguna Akhir Software Akuntansi. *Jurnal Fairness*, 3(2), 145–158. https://doi.org/10.33369/fairness.v3i2.15282

[8]   Muda, I., Waty, H. A., Roesli, E., & Nuradi, T. E. (2020). The impact of accounting information system on user satisfaction: Empirical studies on local government bank. *Journal of Information Technology Management*, 12(1), 94–111. https://doi.org/10.22059/JITM.2019.284519.2375

[9]   Muharsyah, A., & Ekawati, R. K. (2022a). Analisis Pengaruh Kualitas Informasi, Kualitas Sistem dan Kualitas Layanan Terhadap Kepuasan Pengguna Pada Aplikasi Tokopedia Dengan Model Delone And Mclean Di Kota Palembang. JuSiTik : *Jurnal Sistem Dan Teknologi Informasi Komunikasi*, 4(2), 20–27. https://doi.org/10.32524/jusitik.v4i2.505

[10] Muharsyah, A., & Ekawati, R. K. (2022b). Analisis Pengaruh Kualitas Informasi, Kualitas Sistem dan Kualitas Layanan Terhadap Kepuasan Pengguna Pada Aplikasi Tokopedia Dengan Model Delone And Mclean Di Kota Palembang. JuSiTik : *Jurnal Sistem Dan Teknologi Informasi Komunikasi*, 4(2), 20–27. https://doi.org/10.32524/jusitik.v4i2.505

[11] Mutiara Amalia, S., & Pratomo, D. (2016). Pengaruh Kualitas Sistem Informasi, Kualitas Informasi, Dan Perceived Usefulness Terhadap Kepuasan Pengguna Sistem Informasi Akuntansi (Studi Pada Pengguna Sistem Informasi Akuntansi Di Rumah Sakit Mata Cicendo Bandung) The Influence Of Information System.

[12] Otinur, F., Pangemanan, S. S., & Warongan, J. (2017). Analisis Sistem Informasi Akuntansi Dan Sistem Pengendalian Internal Persediaan Barang Pada Toko Campladean Manado. Going Concern : *Jurnal Riset Akuntansi*, 12(01), 169–179. https://doi.org/10.32400/gc.12.01.17202.2017

[13] Pawirosumarto, S. (2016). Pawirosumarto 416 - 433 MIX: Jurnal Ilmiah Manajemen, Volume VI, No. 3, Okt 2016. Ilmiah Manajemen, VI(3), 416–433.

[14]   Prandhana, A. R., Nurhayati, N., & Haumatusadiah, E. (2016). Pengaruh Kualitas Layanan, Kualitas Sistem dan Kualitas Informasi terhadap Tingkat Kepuasan Pengguna (Survey Pada Karyawan Pengguna Aplikasi Sia Pada Bank Umum Syariah Di Kota Bandung). Prosiding Akuntansi, 2(2), 926–933.

[15]   Pratiwi, W. (2021a). Effect of Accounting Information Systems, System Quality and Service Quality on User Satisfaction of Mobile Banking-Based Applications. *Journal of Economics, Finance and Management Studies*, 04(05), 383–396. https://doi.org/10.47191/jefms/v4-i5-05

[16]   Pratiwi, W. (2021b). Effect of Accounting Information Systems, System Quality and Service Quality on User Satisfaction of Mobile Banking-Based Applications. *Journal of Economics, Finance and Management Studies*, 04(05). https://doi.org/10.47191/jefms/v4-i5-05

[17]   Riswandi. (2019). Transaksi On-Line (E-commerce) : Peluang dan Tantangan Dalam Perspektif Ekonomi Islam. Angewandte Chemie International Edition, 6(11), 951–952., 13(April), 15–38.

[18]   Romney, M., & Steinbart, P. (2015). Sistem Informasi Akuntansi (Edisi 13). Salemba Empat.

[19]   Sari, N., & Wijaksana, T. I. (2020). Aplikasi OLX Effects of Information Quality , System Quality and Service Quality on User Satisfaction with Olx applications. E-Proceeding of Management, 7(2), 6520–6536.

[20]   Sugiyono. (2020). Metode Penelitian Kualitatif (Bandung). Alfabeta.

[21]   Syaharman, S. (2020). Peranan Sistem Informasi Akuntansi Dalam Mengambil Keputusan Manajemen Pada Pt Walet Solusindo. Bisnis-Net Jurnal Ekonomi Dan Bisnis, 3(2), 185–192. https://doi.org/10.46576/bn.v3i2.1007

[22]   Tjiptono, F., & Chandra, G. (2011). Service, Quality & Satisfaction (Edisi 3). Penerbit Andi.

[23]   Tulodo, B. A. R., & Solichin, A. (2019). Analisis Pengaruh Kualitas Sistem, Kualitas Informasi dan Perceived Usefulness terhadap Kepuasan Pengguna Aplikasi Care dalam Upaya Peningkatan Kinerja Karyawan (Studi Kasus PT. Malacca Trust Wuwungan Insurance, Tbk.). *Jurnal Riset Manajemen Sains Indonesia (JRMSI),* 10(1), 25–43.

[24]   Valianta, S. (2014). Artikel Ekonomi | Agustus 2014 | Vallianta SK. 1–21.

[25]   Wardhana, Y. P. (2015). Pengaruh Sistem Informasi Akuntansi, Kualitas Sistem Dan Kualitas Pelayanan Terhadap Kepuasan Pengguna Aplikasi Berbasis Mobile Banking. Repository.Umsu.Ac.Id, 3.

[26]   Wardhana, Y. P. (2016). Pengaruh Sistem Informasi Akuntansi, Kualitas Sistem Dan Kualitas Pelayanan Terhadap Kepuasan Pengguna Aplikasi Berbasis Mobile Banking.

[27]   Zubaida, R., & Abidin, F. I. N. (2020). Pengaruh Sistem Informasi Akutansi, Kualitas Sistem,dan Kualitas Keamanan Terhadap Kepuasan Nasabah Pengguna Mobile Banking. *Indonesian Journal of Innovation Studies*, 13, 1–12.