

# The Influence of the Quality of Accounting Information Systems and Employee Competencies on Taxpayer Satisfaction Surveys at the Pratama Tax Office

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The purpose of this study is to determine the effect of Accounting Information System Quality and Employee Competency on Taxpayers Satisfaction Survey at the Primary Tax Service Office. The study included 67 respondents. It can be concluded that the relationship between Employee Competency (X2) with Taxpayers Satisfaction (Y) is significant with statistics -T is 3.901512 ( $> 1.96$ ). The estimated original positive sample value is 0.402215 which shows that the direction of the relationship between Employee Competency (X2) and Taxpayer Satisfaction (Y) is positive. Thus, it can be concluded that Employee Competency (X2) affects the Taxpayer's Satisfaction (Y). Furthermore, the relationship between the Quality of Accounting Information Systems (X1) with Taxpayer Satisfaction (Y) is significant with the T-statistic 5.766584 ( $> 1.96$ ). The estimated original sample value is positive in the amount of 0.595184 which shows the direction of the relationship between the Accounting Information System (X1) and Taxpayer Satisfaction (Y) is positive. It can be concluded that the Quality of Accounting Information Systems (X1) affects the Taxpayer's Satisfaction (Y).

**Keywords:** *Quality of Accounting Information Systems, Employee Competencies, and Taxpayer Satisfaction.*

## Introduction

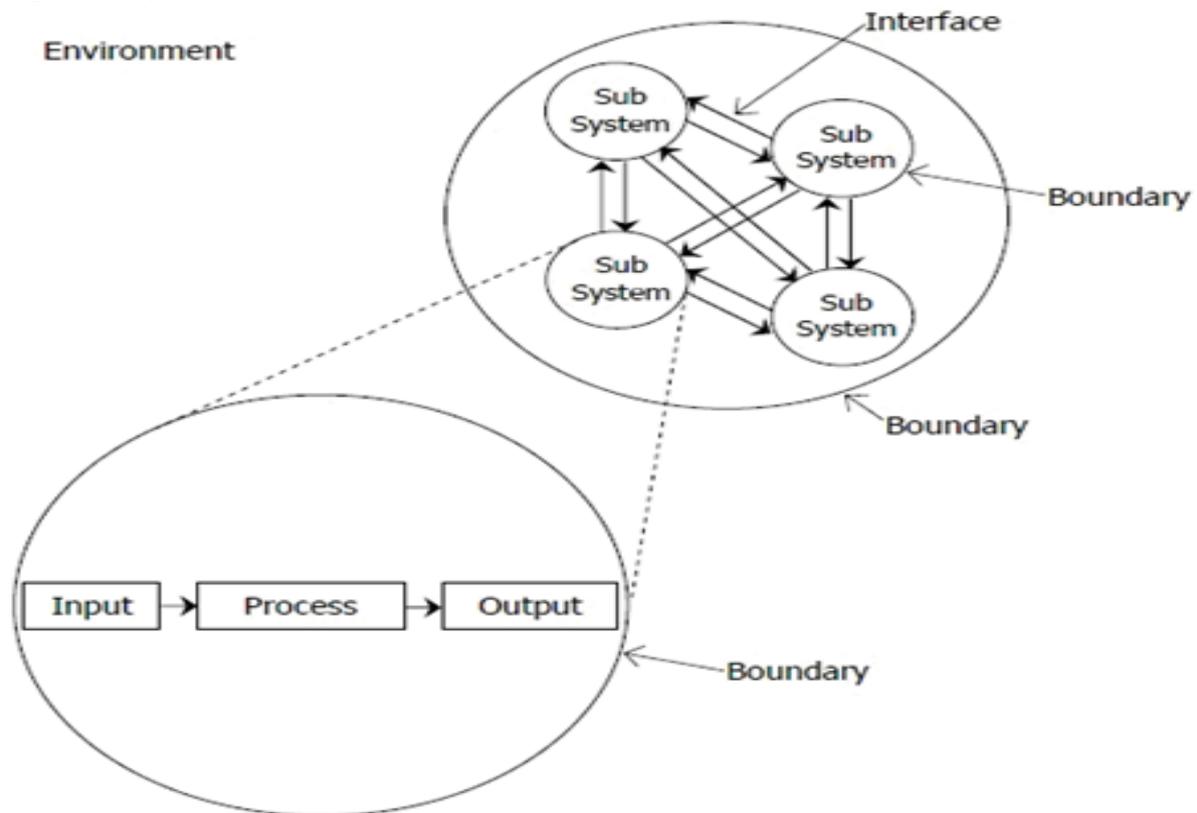
A systems approach that emphasises elements or components define the system as a set of related or integrated elements that intend to achieve a specific outcome. Thus, in a system,

components cannot stand alone, but rather, are mutually related to form unity so that the purpose of the system can be achieved. It can therefore be said that a system consists of a series of information subsystems based on data processing to produce information that is useful in decision making (Kursini & Koniyo, 2007). The system can be interpreted as a collection or set of elements or variables that are organised, interact with, and depend on each other (Fatta, 2007). Information can be interpreted as news that contains a specific purpose. It is a human characteristic to share knowledge and experiences with others. The experience or knowledge communicated to others can be defined as a message or information. This message or information requires the presence of another party (Maryono & Istiana, 2008). The system is a business entity consisting of parts related to each other trying to achieve a goal in a complex environment. This understanding reflects the existence of several parts and relationships between sections, which demonstrates the complexity of the system. This includes cooperation between parts that are independent of each other. In addition, it can be seen that the system is trying to achieve the goal. Achievement of objectives causes dynamics, which are changes that continuously need to be developed and controlled (Marimin, Tanjung & Prabowo, 2006, p. 1).

The system can be interpreted as a set of subsystems, components, or elements which are collaborating with the same goal to produce a predetermined output. The system also has a goal to reach a target or a result that has been designed by the system maker. This goal becomes the coordinate point of the components of the system so that the objectives of the system can be achieved. To achieve its objectives, the system requires input from the system user. The input will be used as a parameter or a raw material for data processing. The process of inputting parameters by system users is usually called the triggering process (system trigger). Without triggers, the system will not run. System triggers can be people (humans), machines, or other systems that are integrated (Mulyani et.al., 2018). The system is a network of interrelated procedures, gathered together to carry out activities or specific goals. The system approach, which is a network of procedures, emphasises the order of operations in the system. Therefore, the system is said to be a good system if it has the following characteristics: 1. Components, namely, a system consisting of a number of components that interact with each other, which means working together to form unity. System components consist of components in the form subsystem or parts of the system. 2. System boundaries (boundary) is an area that limits between a system with other systems or with the environment outside. This system limitation allows a system to be seen as a whole. The limitation of a system shows the scope (scope) of the system. 3. The environment outside the system (environment) is outside the boundaries of the system that affects system operation. The environment can be beneficial and must be maintained. It can be detrimental if the environment is not maintained and controlled, as it will interfere with the continuity of the life of the system. 4. The interface system (interface) is a media liaison between one subsystem with other subsystems. This link allows resources to flow from the subsystem to other subsystems. The output (output) of the subsystem will be input (input) for other subsystems through the connector. 5. The entry into the system (input)

is the energy put into the system. This can be maintenance (maintenance input), and the signal (signal input). Maintenance input is the energy put into the system to operate. The input signal is energy processed to obtain the output. An example is a computer program has a maintenance input while data is being input via a signal to be processed into information. 6. The output system (output) is the result of energy processed and classified into useful output and residual waste. Examples of computers produce heat, which is the residual waste, while information is output required, 7. The processor system is a system into a processor that will change the input into output. The production system will process raw materials into other materials and v the accounting system will process the data into financial reports 8. The system must have a goal or an objective. The goal of the system predetermined, therefore the input needed by the system and the output that the system will produce is known (Hutaean, 2014).

**Figure 1.** System Characteristics



Information is a valuable business resource. Like other business resources such as raw materials, capital, and labour, information is very important for modern companies to survive. Every day, copious amounts of information flows to decision-makers and various other users to meet internal needs of a company. Information also flows out of a company to external users such as customers, suppliers, and stakeholders. The system has meaning as a series consisting of various elements that interact with each other to achieve certain goals. Every system, especially artificial systems and open systems, has several characteristics including a). Having

input, process, and output. b). Consists of elements. c). Has a user. d). Has certain goals. e). Exists in certain environments. A system, especially relating to the management of a matter, generally cannot be separated from the procedure. In this case, the procedure is a series of clerical work involving several parts or people to handle a routine activity (Mahatmyo, 2014: 1).

However, low quality of information still occurs. This is particularly relevant to Indonesia's rail sector where there are still many prospective economic train passengers who queue to purchase tickets at station counters. Although the quality of the system and the information are adequate, if it does not get support from the leadership of an organisation, the implementation of the information system will not be optimal. Therefore, the existence of the system is expected to be able to solve the problems that have been encountered when using the old system. (Swandewi, et al., 2017: 1806). Management of VSAT IP Operations in the modern era is now considered ineffective if it is still done manually. The use of computers in data management has become an absolute necessity, especially if the amount of data is quite large. The need for quick information for leaders has become a necessity so that decision making will be faster (Asnawi, 2017, p. 157). This study will discuss the quality of the accounting information system and employee competence of the taxpayer satisfaction survey at the Primary Tax Service Office.

### **Research Hypothesis**

Research conducted by Marlina (2016) focused on the influence of the quality of accounting information systems and the quality of accounting information on user satisfaction in several Islamic banks in the City of Bandung, registered at the Bank of Indonesia. The results of the study found that the quality of accounting information systems and the quality of accounting information Sharia banks in Bandung are dependent on the quality of accounting information systems, which significantly influences users satisfaction and the quality of accounting information. Further research conducted by Saputri (2016) focused on the effect of the quality of accounting information systems on the satisfaction of users of accounting information system application program packages (Empirical Studies in the Boyolali Rural Bank). It was found that service quality, system quality, and information quality affect the satisfaction of users of information systems. Furthermore, research conducted by Desianti (2019) regarding the effects of accounting information system quality, accounting information quality and perceived usefulness against user satisfaction accounting information system (survey of Sharia Banks in Bandung) where the results of the study show that the quality of accounting information systems have a positive effect with a contribution of 25.3% to the satisfaction of users of accounting information systems at Islamic Banks in Bandung. The quality of accounting information has a positive effect with a contribution of 19.4% to the satisfaction of users of accounting information systems at Islamic Banks in the city of Bandung. Perceived

usefulness has a positive effect with a contribution of 18.2% to the satisfaction of users of accounting information systems at Islamic Banks in the city of Bandung. Rukmiyati, & Budiarta, (2016) research the influence of system quality information, and perceived usefulness in the end-user satisfaction of accounting software. The results of the study show that the quality of the information system, the quality of information, and perceived usefulness have a positive effect on the satisfaction of the end-user of the information system. The results of this study reveal that the better the quality of information systems, the quality of information, and perceived usefulness will increase the satisfaction of end-users of accounting software. Furthermore, Saleh, Darwanis & Bakar's (2012) research on the influence of information system quality on accounting information quality to increase accounting software user satisfaction in the government of Aceh. This research states that the quality of information systems affects the quality of accounting information. In turn, the quality of information systems and the quality of accounting information affects the satisfaction of accounting software users both simultaneously and partially. Based on the results of previous studies, it can be concluded that the first hypothesis in this study is that there is an influence of the quality of accounting information systems on the taxpayer satisfaction survey at the primary tax office, Pratama.

Research conducted by Manik & Wiarah (2014) which explored the effect of competence and compensation on job satisfaction and its implications on paramedic performance in Cimahi City Cibabat Hospital. Based on the results of the study, it was found that the effect of competence on paramedic performance was 38, 87%. The effect of compensation on paramedic performance by 33.27%. The effect of competence and compensation on job satisfaction is 72.14%, and the effect of job satisfaction on performance by 75.55%. It can be concluded that there is a significant influence of competence and compensation on job satisfaction which has implications on the performance of paramedics at Cibabat City Hospital in Cimahi. The research conducted by Deswarta (2017) on the effect of competence and motivation on job satisfaction and performance of lecturers at the Faculty of Tarbiyah and Teacher Training of UIN Sultan Syarif Kasim Riau concluded that both variables, namely competence and motivation, simultaneously influence job satisfaction. Variable competence has a significant effect on job satisfaction variables, and motivation variables have a significant effect on job satisfaction. Therefore, job satisfaction also has a significant effect on lecturer performance. Furthermore, research conducted by Ngebu, Sintaasih, & Subudi, (2018) regarding the influence of employee competency and placement towards employee satisfaction and performance of the Ngada District Education, Culture, Youth and Sports Office (PKPO). The results conclude that competence and placement have a positive and significant effect on job satisfaction and that competence and placement have a positive and significant effect on employee performance. Job satisfaction has also been proven to have a positive and significant effect on employee performance. The competency variable is proven to affect performance through job satisfaction. However, in influencing performance, the competency is stronger

which directly influences performance rather than competence on performance through job satisfaction. Placement variables are proven to affect performance through job satisfaction, and in influencing performance, placement is stronger which directly influences performance compared to placement on performance through job satisfaction. The results of the analysis concluded that competence, placement, and job satisfaction variables had a positive and significant effect on employee performance. Furthermore, research conducted by Rudlia (2016) regarding the effect of competence and compensation on job satisfaction and employee performance in a case study at the Marine and Fisheries Service of the Sangihe Islands Regency stated that competency had no significant effect on job satisfaction but had a significant effect on employee performance. Compensation has a significant effect on job satisfaction, but has no significant effect on employee performance. Job satisfaction has a significant effect on employee performance. The research of Hermawati (2019) investigates the effect of employee competency, service quality, and work discipline on customer satisfaction at the UPT Regional Revenue Office in Makassar 01 Selatan, South Sulawesi Province. This research states that competence has no direct effect on customer satisfaction. The quality of service has a positive and significant effect on customer satisfaction, and work discipline has no influence on customer satisfaction. However, the quality of human resources has no influence on customer satisfaction. Similarly, employee competency, service quality, and work discipline have a significant influence on customer satisfaction. Based on the results of these previous studies, it can be concluded that the second hypothesis in this study is that there is an influence of employee competence on taxpayer satisfaction in the primary tax service office.

## Method

This project uses quantitative research and includes a survey method using a questionnaire as a data collection technique. Each consists of 30 question indicators with each variable. Accounting information system variables have 10 question indicators, employee competency variables 10 question indicators, and taxpayer satisfaction 10 question indicators. The research population is all individual taxpayers who have reported on the first day of the tax reporting limit of 80 people. Umar (2002, p.141) explains that to determine how much the minimum sample required if the population size is known, Slovin formula can be used as follows:

Information:

n = Sample size

N = population size

e = Allowance for inaccuracy due to tolerated sampling errors (5%).

From the Slovin formula above, the number of samples obtained in this study include the following:

$$= 66.666=67$$

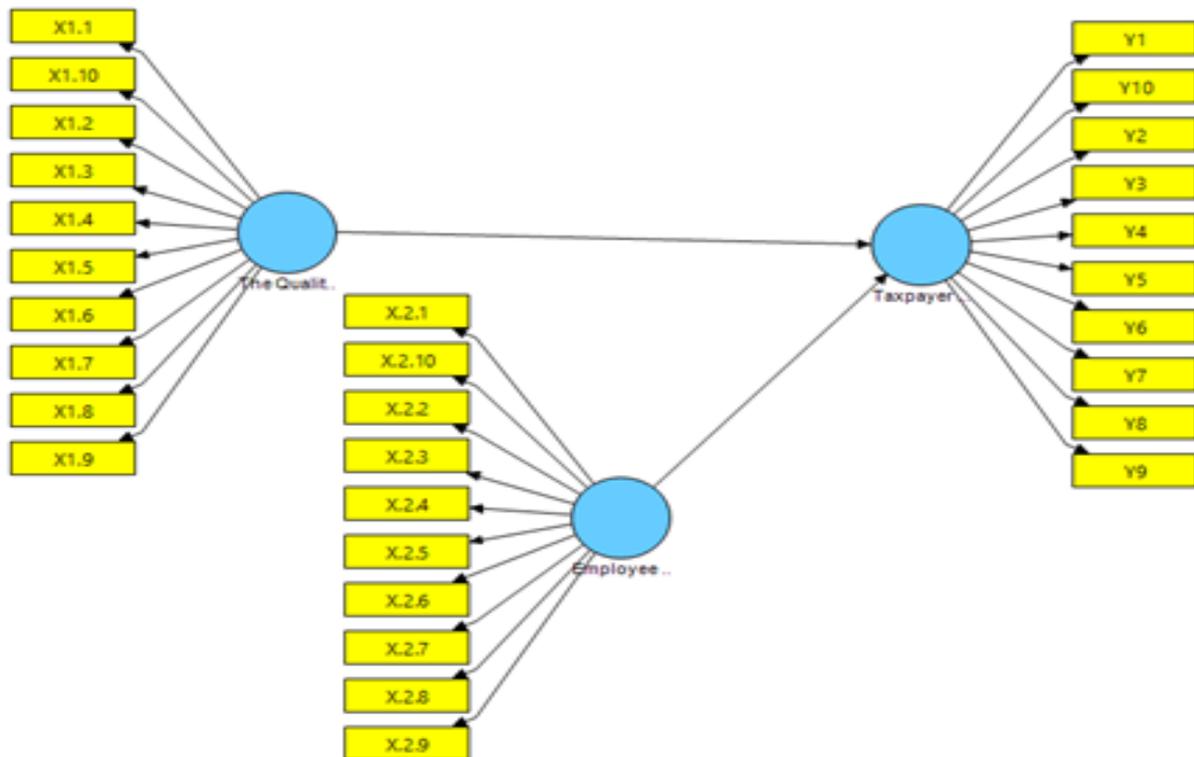
A total of 67 respondents who were taxpayers were randomly selected. The data collected was processed using Smart PLS SEM 2 software with SEM path analysis techniques to see the direct and indirect effects between variables. Convergent validity, discriminant validity, and composite reliability are used to assess the validity and reliability of indicators for each variable used before SEM path analysis.

### **Results and Analysis**

On this occasion, the researcher used two pairs of analyses in PLS-SEM. The first is the measurement model which is divided into convergent validity, composite reliability, and discriminant validity. In the structural stage, the model is calculated by looking at the value of the path coefficient, the level of significance, and the value of R2.

For this study, the hypothesis was tested using the Partial Least Square (PLS) method. PLS is an alternative method of analysis with Structural Equation Modelling (SEM) based on variance. The advantage of this method is that it does not require assumptions and can be estimated with a relatively small number of samples. The tool used is the SmartPLS Version 2 program specifically designed to estimate structural equations on a variance basis. The structural model in this study is shown in Figure 1 below.

**Figure 1.** The structural model



From the presentation of Figure 1 above, the researcher can explain that the construct of the Quality of Accounting Information System (X1) is measured by 10 indicators, namely, X1.1, X1.2, X1.3, X1.4, X1.5, X1.6, X1.7, X1.8, X1.9, and X1.10. Likewise, the Employee Competency construct (X2) is measured by 10 indicators including X2.1, X2.2, X2.3, X2.4, X2.5, X2.6, X2.7, X2.8, X2.9, and X2.10. Furthermore, the construct of Taxpayer Satisfaction (Y) is measured by 10 indicators including Y1, Y2, Y3, Y4, Y5, Y6, Y7, Y8, Y9, and Y10. The direction of the arrow between the indicator and the latent construct is towards the indicator which shows that the study uses reflective indicators that are relatively appropriate to measure perception. The relationship to be examined (hypothesis) is symbolised by arrows between constructs. Based on data collected from 67 respondents containing 30 question indicators and from the three variables collected, data processing can be carried out as follows.

## Evaluate Measurement (Outer) Models

### *Test Validity*

An indicator is declared valid if it has a loading factor above 0.5 for the intended construct. The SmartPLS output for loading factor gives the following results:

**Table 1:** Results for Outer Loading

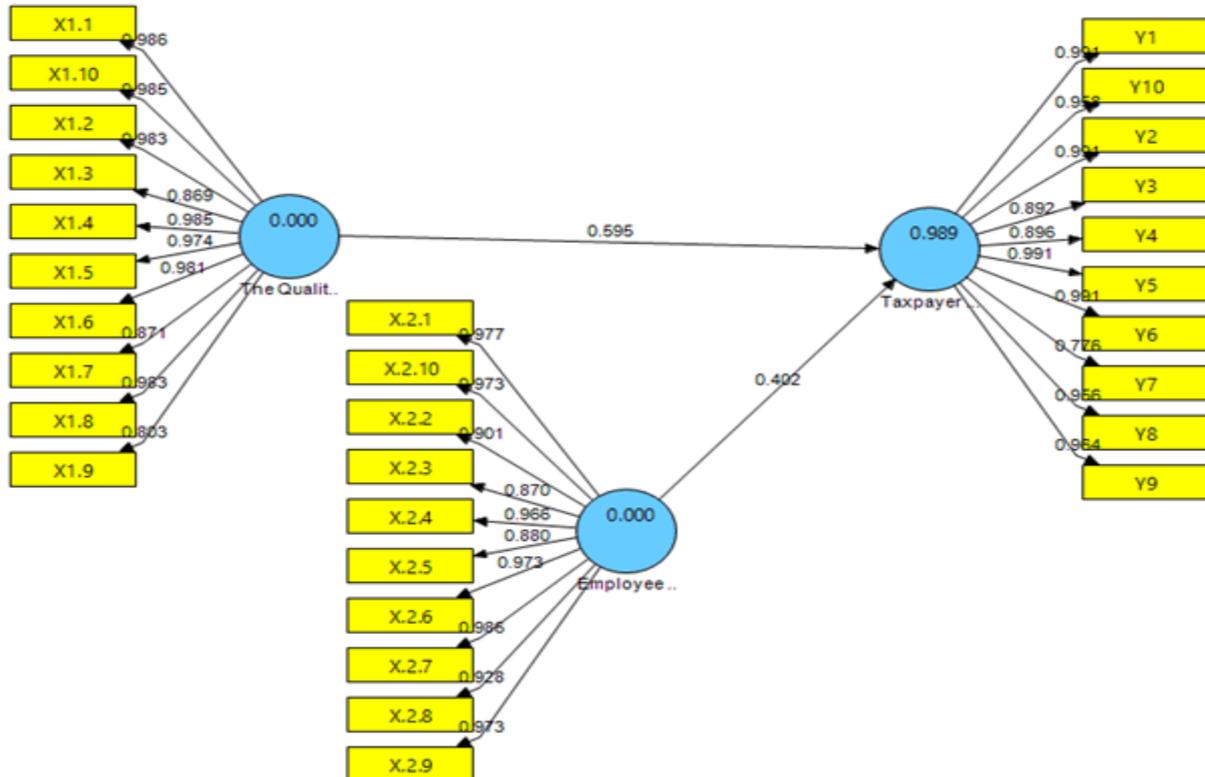
	<b>Employee Competencies (X2)</b>	<b>Taxpayer Satisfaction (Y)</b>	<b>The Quality of Accounting Information Systems (X1)</b>
X.2.1	0.977053		
X.2.2	0.900777		
X.2.3	0.869892		
X.2.4	0.966302		
X.2.5	0.879868		
X.2.6	0.973332		
X.2.7	0.986438		
X.2.8	0.928188		
X.2.9	0.973332		
X.2.10	0.973332		
X1.1		0.986349	
X1.2		0.982964	
X1.3		0.868842	
X1.4		0.984668	
X1.5		0.973975	
X1.6		0.980593	
X1.7		0.871087	
X1.8		0.982964	
X1.9		0.802544	
X1.10		0.985267	
Y1			0.990571
Y2			0.990571
Y3			0.891678
Y4			0.895860
Y5			0.990571
Y6			0.990571
Y7			0.776400
Y8			0.956066
Y9			0.963580
Y10			0.958240

**Source:** Data that has been processed

Based on the table above, it is stated that the validity testing for reflective indicators uses the correlation between item scores and construct scores. Measurement with reflective indicators shows a change in an indicator in a construct if other indicators in the same construct change (or are excluded from the model). Reflective indicators are suitable for measuring perceptions,

therefore this study uses reflective indicators. The table above shows that the loading factor gives a value above the recommended value that is equal to 0.5. The smallest value is 0.776400 for the Y8 indicator. This means that the indicators used in this study are valid or have fulfilled convergent validity. Here is a picture of loading factors on each indicator in the research model, among others, as follows:

**Figure 2.** Loading Factors on Each Indicator in The Research Model



Furthermore, reflective indicators also need to be tested for discriminant validity by cross loading presented in the table, as follows:

**Table 2:** Result for Cross Loading

	<b>Employee Competencies (X2)</b>	<b>Taxpayer Satisfaction (Y)</b>	<b>The Quality of Accounting Information Systems (X1)</b>
X.2.1	0.977053	0.974934	0.973975
X.2.10	0.973332	0.956066	0.940592
X.2.2	0.900777	0.894200	0.895707
X.2.3	0.869892	0.854701	0.886765
X.2.4	0.966302	0.948299	0.932339
X.2.5	0.879868	0.872602	0.896383
X.2.6	0.973332	0.956066	0.940592
X.2.7	0.986438	0.990571	0.986349
X.2.8	0.928188	0.932651	0.927763
X.2.9	0.973332	0.956066	0.940592
X1.1	0.986438	0.990571	0.986349
X1.10	0.979518	0.992994	0.985267
X1.2	0.970478	0.982637	0.982964
X1.3	0.843467	0.841960	0.868842
X1.4	0.978364	0.981300	0.984668
X1.5	0.977053	0.974934	0.973975
X1.6	0.972201	0.974730	0.980593
X1.7	0.842028	0.849230	0.871087
X1.8	0.970478	0.982637	0.982964
X1.9	0.779032	0.766801	0.802544
Y1	0.986438	0.990571	0.986349
Y10	0.951172	0.958240	0.951215
Y2	0.986438	0.990571	0.986349
Y3	0.847580	0.891678	0.872760
Y4	0.867426	0.895860	0.868804
Y5	0.986438	0.990571	0.986349
Y6	0.986438	0.990571	0.986349
Y7	0.761148	0.776400	0.798489
Y8	0.973332	0.956066	0.940592
Y9	0.959117	0.963580	0.958765

**Source:** Data that has been processed

An indicator is declared valid if it has the highest loading factor to the intended construct compared to the loading factor to other constructs. The table above shows that the loading factor has a higher loading factor to the construct of Employee Competence (KP) than with other constructs. As an illustration, the loading factor X.1.10 to KP is 0.992994 which is higher

than the loading factor to Accounting Information System Quality (KSIA) 0.986438, Taxpayer Satisfaction (KWP) 0.986349. The same result also appears in other indicators.

Thus, it can be said that latent constructs predict indicators in their blocks better than indicators in other blocks. Another method for looking at discriminant validity is to look at the square root value of Average Variance Extracted (AVE). Where the recommended value is above 0.5. based on the results of data processing the AVE values obtained in this study include the following:

**Table 3:** Value of Average Variance Extracted (AVE)

	<b>AVE</b>
Employee Competencies (X2)	0.890737
Taxpayer Satisfaction (Y)	0.888615
The Quality Of Accounting Information Systems (X1)	0.891359

**Source:** Data that has been processed

Based on the results of the data processing in the table above, AVE gives values above 0.5 for all constructs contained in the research model. The lowest value of AVE is 0.888615 in the construct of Taxpayer Satisfaction (Y).

### ***Reliability Test***

The reliability test was conducted by looking at the composite reliability value of the indicator block that measures the construct. The results of composite reliability will show a satisfactory value if above 0.7. Based on the following data processing results, the composite reliability values presented in the table are as follows:

**Table 4:** Composite Reliability

	<b>Composite Reliability</b>
Employee Competencies (X2)	0.987858
Taxpayer Satisfaction (Y)	0.987562
The Quality Of Accounting Information Systems (X1)	0.987903

**Source:** Data that has been processed

Based on the results of data processing, the results in the table above show that the composite reliability value for all constructs is above 0.7. This indicates that all constructs in the estimated model meet the discriminant validity criteria. The lowest composite reliability value is 0.987562 in the construct of Taxpayer Satisfaction.

Furthermore, the reliability test can also be strengthened by looking at the value of Cronbach's Alpha where the SmartPLS Version 2 output gives the following results:

**Table 4:** Cronbach's Alpha

	<b>Cronbach's Alpha</b>
Employee Competencies (X2)	0.986132
Taxpayer Satisfaction (Y)	0.985501
The Quality Of Accounting Information Systems (X1)	0.985938

**Source:** Data that has been processed

Based on the results of data processing above, it can be seen that the values in the above table indicate that the Cronbach's Alpha value for all constructs is above 0.6. This is in accordance with the recommended value which is above 0.6 while the lowest value is 0.985501 for the construct of Taxpayer Satisfaction. Furthermore, based on the results of data processing above, it can be seen that the measurement of Commuality and Redundancy using the SmartPLS Version 2 program provides the following results:

**Table 5:** Commuality and Redundancy

	<b>Commuality</b>	<b>Redundancy</b>
Employee Competencies (X2)	0.890737	
Taxpayer Satisfaction (Y)	0.888615	0.564026
The Quality Of Accounting Information Systems (X1)	0.89135	

**Source:** Data that has been processed

Based on the results of data processing above, the value of commonality of all contracts above 0.5 strengthens the test results with Composite Reliability and Cronbach's Alpha. Furthermore, the value of the Accounting Information System Quality Redundancy is 0.89135, including the highest and above 0.15 where the value is included in the high category.

### **Structural Model Testing (Inner Model)**

The results of data processing above found that the estimated model meets the Outer Model criteria. Next, the structural model (Inner model) will be tested by looking at the R-Square values in the constructs presented in the table, as follows:

**Table 6:** R-Square

	R Square
Employee Competencies (X2)	
Taxpayer Satisfaction (Y)	0.989090
The Quality Of Accounting Information Systems (X1)	

**Source:** Data that has been processed

Based on the results of data processing above, it can be presented a table that illustrates the R-Square value of 0.989090 for the construct of Taxpayer Satisfaction (Y) which means that the Taxpayer Satisfaction (Y) can explain the variance of Taxpayer Satisfaction (Y) of 98.909%. This is influenced by The Quality of Accounting Information Systems (X1) and Employee Competencies (X2) while the remaining 1.091% is influenced by other factors.

Furthermore, based on the results of data processing that has been done Hypothesis testing that can be seen in the table include the following:

**Table 7:** Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics ( O/STERR )
<b>Employee Competencies (X2) -&gt; Taxpayer Satisfaction (Y)</b>	0.402215	0.402758	0.103092	0.103092	3.901512
<b>The Quality Of Accounting Information Systems (X1) -&gt; Taxpayer Satisfaction (Y)</b>	0.595184	0.595181	0.103213	0.103213	5.766584

**Source:** Data that has been processed

The results of examining the data contained in the table above shows that the relationship between Employee Competency (X2) with Taxpayer Satisfaction (Y) is significant with a T-statistic of 3.901512 ( $> 1.96$ ). The original sample estimate value is positive that is equal to 0.402215 which shows that the direction of the relationship between Employee Competency

(X2) and Taxpayer Satisfaction (Y) is positive. Thus, the H1 hypothesis in this study which states that Employee Competence (X2) influences the Taxpayer's Satisfaction (Y) is accepted. Furthermore, based on the results of examining the data contained in the table above, the relationship between the Quality of Accounting Information Systems (X1) with Taxpayer Satisfaction (Y) is significant with a T-statistic of 5.766584 ( $> 1.96$ ) is observed. The original sample estimate value is positive in the amount of 0.595184 which shows that the direction of the relationship between the Quality of the Accounting Information System (X1) with the Taxpayer Satisfaction (Y) is positive. Thus, the H2 hypothesis in this study which states that the Quality of Accounting Information Systems (X1) influences the Taxpayer Satisfaction (Y) is accepted.

### **Conclusion**

The results of analysis that has been conducted in this study regarding the Influence of Accounting Information System Quality and Employee Competency on Taxpayers' Satisfaction Surveys at the Primary Tax Service Office conducted on 67 respondents, conclude that the relationship between Employee Competency (X2) with Taxpayer Satisfaction (Y) is significant with T-statistic of 3.901512 ( $> 1.96$ ). The estimated original positive sample value is 0.402215, which shows the direction of the relationship between Employee Competency (X2) and Taxpayer Satisfaction (Y) is positive. Therefore, it can be concluded that Employee Competency (X2) affects the Taxpayer's Satisfaction (Y).

Furthermore, the relationship between the Quality of Accounting Information Systems (X1) with Taxpayer Satisfaction (Y) is significant with the T-statistic 5.766584 ( $> 1.96$ ). The estimated original sample value is positive in the amount of 0.595184 which shows the direction of the relationship between the Accounting Information System (X1) and Taxpayer Satisfaction (Y) is positive. Thus it can be concluded that the Quality of Accounting Information Systems (X1) affects the Taxpayer's Satisfaction (Y).



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