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# The Influence of Accounting Benefits, Individual Benefits, Enterprise Resource Planning (ERP) System Quality and Management Commitment on User Satisfaction

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***Abstract:*** *This study aims to examine and analyze the influence of accounting benefits, individual benefits, ERP (Enterprise Resource Planning) system quality, and management commitment on user satisfaction in companies located in the City of Makassar that use the ERP system. This research employs a quantitative approach, which emphasizes the analysis of numerical data processed using quantitative research statistical methods with a correlational study approach. The data used in this study is primary data obtained from ERP system users. The data analysis technique used is Structural Equation Modeling (SEM), assisted by Partial Least Squares (PLS) software. The results of this study indicate that accounting benefits, individual benefits, ERP system quality, and management commitment have a positive and significant impact on user satisfaction. This means that, overall, the ERP system is capable of assisting individuals in performing assigned tasks to achieve optimal results.*

***Keywords: Enterprise Resource Planning, User Satisfaction, Benefits of Accounting***

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## 1. INTRODUCTION

Technology is an important aspect that can influence all areas of life. Information technology is a necessity for organizations, as it can assist both individual and organizational performance. In the era of globalization, technology has been developing rapidly. An organization's or company's information system is closely linked to information technology. The information system will continue to evolve in tandem with advancements in information technology. Information technology does not only involve computers but also other technologies used to process information (Sarastini & Suardikha, 2017).

One well-known concept that integrates the processes of every business line in corporate management is the Enterprise Resource Planning (ERP) system. ERP is a method of managing company resources using information technology. In recent years, the successful implementation of ERP system software applications worldwide has continued to rise, as ERP systems have been regarded as a key determinant of a company's survival (Dezdar, 2017).

Along with the increasing number of ERP users in Indonesia, it is interesting to obtain empirical evidence regarding user satisfaction with ERP systems in companies. ERP systems have significantly transformed the way business data is collected, stored, disseminated, and utilized. This shift in information processing orientation impacts accounting processes (Sutton, 2006).

The largest contribution to the growth rate of software consumption comes from ERP products developed by most medium-sized companies. This indicates that many companies are willing to invest heavily in ERP products. This is quite surprising, given that ERP implementation costs are considered high, but ERP is perceived to enhance the quality of information management, which in turn affects management quality in relation to business operations. A successful ERP system implementation will provide advantages across various aspects and departments of the company.

Nawawi (2016) concluded that ERP benefits its users. Additionally, Weli (2018) stated that the potential benefits in accounting, operations, individual performance, and management provide significant satisfaction for accountants using ERP systems. Previous research has provided empirical evidence of the perceived accounting benefits by users (Spathis, 2006). Nguyen et al. (2020) empirically examined the impact of accounting benefits, ERP system quality, and management commitment on the level of end-user satisfaction among accountants in VCE. This study focuses on ERP system users in several companies in Makassar. Following the trend of increasing ERP system adoption by companies, this research aims to examine and analyze the level of user satisfaction related to accounting benefits, individual benefits, ERP system quality, and management commitment.

## 2. LITERATURE REVIEW

### Goal-Setting Theory

Job satisfaction, according to Goal-Setting Theory, is the difference between an individual's work goals and their perceived reality. In other words, an employee's job satisfaction or dissatisfaction is influenced by the gap between what they achieve and what they desire (Locke, 1969). Based on this theory, an individual can set goals for their future behavior, and these goals will affect their actions. Individuals who are given specific and challenging goals, but are able to achieve them, will outperform those who are given easy goals, have less specific goals, or have no goals at all. Specificity and difficulty are attributes of goal-setting; the more challenging and specific the goals are, the higher the level of achievement that will be attained.

### Enterprise Resource Planning (ERP)

Enterprise Resource Planning (ERP) is software that can integrate a company's information needs across various areas and functions, adding to organizational complexity (Pontoh et al., 2021). ERP focuses on value chain processes, including manufacturing, logistics, distribution, inventory, shipping, billing, human resources, and other processes within a company. ERP can also be described as a strategic information technology tool that helps companies gain a competitive advantage by integrating business processes and optimizing available resources (Puspitaningrum & Sintiya, 2018).

### Accounting Benefits

The purpose of accounting is to obtain the company's financial information, serve as evidence of management's accountability to the owners, and monitor the development of the company. Accounting benefits are always regarded as one of the most important aspects of an ERP system because it provides the necessary information for managers regarding accounts payable/receivable, cash management, cost control, and budgeting. In the relevant literature, there are research studies focusing on the interaction between ERP systems and accounting.

### Individual Benefits

User satisfaction within an organization is influenced by the individual benefits derived from systems that help them complete their work. Indarsih (2015) found in her research that trust in information technology is related to individual benefits. This means that users of information systems who have a high level of trust in the information system have experienced significant benefits when using that technology, thus their individual benefits will improve as they continue to utilize the information system.

### Enterprise Resource Planning (ERP) System Quality

DeLone & McLean (2003) define system quality as the extent to which system functionality meets user needs, is user-friendly, and encounters minimal problems. According to DeLone & McLean (2003) and Nelson et al. (2005), these functional features include ease of use, accuracy, reliability, timeliness, response time, flexibility, and integration. The system quality referred to in this study pertains to the quality of ERP systems. In the ERP environment, as stated by Zhang et al. (2005), ERP system quality includes flexibility, ease of use, reliability, short

response time, and useful specific functions.

**Management Commitment**

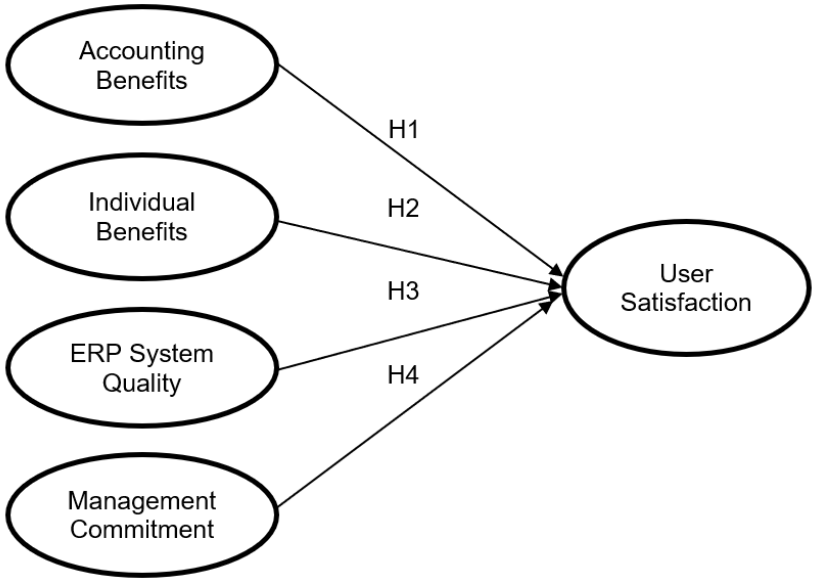
Cooper (2006) states that management commitment is defined as the observable behavior of supporting others in achieving their goals. According to Zhang (2005), management commitment related to ERP project implementation has two main aspects: (1) providing the necessary resources and offering leadership, and (2) setting rational goals for ERP implementation. These aspects will facilitate the successful implementation of ERP within the organization. Commitment and support from management should not cease at the initiation and facilitation stages but must continue throughout the entire ERP implementation process.

**User Satisfaction**

Kottler (2002) states that user satisfaction can be defined as the level of user feelings resulting from the comparison between user expectations of a product and the actual outcomes obtained from that product. If the product performance meets consumer expectations, customer satisfaction will be high; conversely, if the product performance fails to meet consumer expectations, customer satisfaction will be low. When the results exceed expectations, users will undoubtedly feel very satisfied. DeLone & McLean (1992) assert that user satisfaction refers to the acceptance response regarding the use of the outputs from information systems, or the extent to which users feel that the information system meets their requirements.

**Conceptual Framework**

This study analyzes and examines the influence of accounting benefits, individual benefits, ERP system quality, and management commitment as independent variables (X) on user satisfaction as the dependent variable (Y). Therefore, it can be illustrated as follows:




**Picture 1. Conceptual Framework**

## 3. RESEARCH METHOD

### Research Type

This study employs a quantitative approach, which emphasizes the analysis of numerical data processed using statistical methods in quantitative research, specifically through a correlational study approach. Correlational studies aim to investigate and explain the relationships between research variables (Sekaran, 2016:44).

### Population and Sample

The population in this study consists of ERP users from several companies operating in Makassar City. The sample for this research includes all individuals from the population who fill out and return the questionnaire. The sampling method used in this study is purposive sampling.

### Data Collection Method

Data collection was carried out through the completion of questionnaires by respondents. The questionnaire in this study was developed through a validation process and reliability testing of the measurement tool to ensure that the results are trustworthy and valid for measuring the research variables. The data collection process involved distributing the questionnaire both online and offline directly to the respondents. Once the data was collected, it was then tabulated for analysis and further testing.

### Analysis Method

This study employs a data analysis method using Partial Least Squares (PLS) with the SmartPLS application. Abdillah and Jogiyanto (2015:151) state that PLS is a variance-based SEM statistical method designed to address multiple linear regression issues when specific problems arise in the data, such as small sample sizes, missing data, and multicollinearity. The questionnaires filled out by the respondents were collected systematically and presented in an informative, scientific, and accountable manner. The collected data were then processed comprehensively and subjected to analytical statistics. To assess the accuracy of the measurement tool in measuring the researched variables, the author first conducted an evaluation of the measurement model (outer model), which includes validity and reliability testing. Subsequently, the structural model (inner model) was evaluated to test the hypotheses.

## 4. RESULTS AND DISCUSSION

### Convergent Validity Testing

Validity testing can be conducted using the outer loading or loading factor values. An indicator is considered to meet convergent validity criteria if the outer loading value is greater than 0.7 and the Average Variance Extracted (AVE) is greater than 0.5. However, several items in this study did not meet the outer loading score of greater than 0.7, necessitating the researcher to remove some items that did not meet the minimum outer loading score requirement. The AVE values for each variable can be found in Table 1.

**Table 1. Results of Convergent Validity Testing**

| Variable | AVE | Description |
|---|---|---|
| Accounting Benefits (X1) | 0,530 | Valid |
| Individual Benefits (X2) | 0,640 | Valid |
| ERP System Quality (X3) | 0,604 | Valid |
| Management Commitment (X4) | 0,759 | Valid |
| User Satisfaction (Y) | 0,759 | Valid |

The data presented in Table 1 shows that the variables of accounting benefits, individual benefits, ERP system quality, management commitment, and user satisfaction have AVE values greater than 0.5. Thus, it can be stated that each variable possesses good convergent validity.

**Discriminant Validity Testing**

Discriminant validity can be assessed by comparing the square root of the AVE for each construct with the correlation values between constructs in the model. Good discriminant validity is indicated when the square root of the AVE for each construct is greater than the correlations between constructs in the model.

**Table 2. Fornell Larcker Criterion**

| | Accounting Benefits (X1) | Individual Benefits (X2) | ERP System Quality (X3) | Management Commitment (X4) | User Satisfaction (Y) |
|---|---|---|---|---|---|
| Accounting Benefits (X1) | 0.751 | | | | |
| Individual Benefits (X2) | 0.630 | 0.800 | | | |
| ERP System Quality (X3) | 0.843 | 0.596 | 0.777 | | |
| Management Commitment (X4) | 0.932 | 0.521 | 0.732 | 0.871 | |
| User Satisfaction (Y) | 0.943 | 0.531 | 0.632 | 1.000 | 0.871 |

The data presented in Table 2 shows that the square root of the AVE for each construct is greater than the correlations between constructs in the model. Based on the results of the Fornell-Larcker Criterion test, it can be stated that the indicators used in this study possess good discriminant validity in constructing their respective variables.

***Composite Reliability* dan *Cronbach's Alpha***

Composite reliability and Cronbach's alpha are parameters used to test the reliability of the indicators for a variable. The rule of thumb for composite reliability and Cronbach's alpha used in this study is that the values must be greater than 0.7. The values of composite reliability and Cronbach's alpha for each variable used in this study are shown in Table 3.

**Table 3. Composite Reliability & Cronbach's Alpha**

| Variable | Composite Reliability Values | Cronbach's Alpha Values |
|---|---|---|
| Accounting Benefits (X1) | 0,956 | 0,951 |
| Individual Benefits (X2) | 0,839 | 0,723 |
| ERP System Quality (X3) | 0,884 | 0,837 |
| Management Commitment (X4) | 0,924 | 0,892 |
| User Satisfaction (Y) | 0,900 | 0,833 |

The data presented in Table 3 shows that the values of composite reliability and Cronbach's alpha for all research variables are above 0.7. This result indicates that each variable meets the rule of thumb for composite reliability and Cronbach's alpha, allowing us to conclude that all variables used in this study are reliable for hypothesis testing.

**Coefficient of Determination ($R^2$) Test**

The coefficient of determination ($R^2$) value is a measure that indicates the extent of contribution from independent variables to the dependent variable. The rule of thumb for R-square criteria is 0.67, 0.33, and 0.19, which represent strong, moderate, and weak models, respectively. The determination coefficient test was conducted using the SmartPLS application, resulting in an R-square value of 0.982, allowing us to conclude that the variable falls within the strong scale. This R-square value indicates that the influences of accounting benefits (X1), individual benefits (X2), ERP system quality (X3), and management commitment (X4) contribute a value of 0.982 to user satisfaction (Y). Thus, the variables of accounting benefits (X1), individual benefits (X2), ERP system quality (X3), and management commitment (X4) can explain 98.2% of user satisfaction (Y), while the remaining 1.8% is explained by other variables outside the study.

**Hypothesis Testing**

Hypothesis testing aims to determine the accuracy and significance of the formulated hypothesis. In this study, hypothesis testing was conducted by examining the path coefficient results obtained through one-tailed bootstrapping in SmartPLS. In the bootstrapping method, the results of hypothesis testing can be determined by looking at the t-statistic value and p-values. The significance level used is p-value < 0.05 and t-statistics > 1.64. The results of the hypothesis testing through the bootstrapping process are presented in Table 4.

**Table 4. Results of Path Coefficient Test (Bootstrapping)**

| | Original Sampel | T-Statistic | P-Values | DESC. |
|---|---|---|---|---|
| $H_1$ Accounting Benefits -> User Satisfaction | 0,267 | 2,177 | 0,034 | Accepted |
| $H_2$ Individual Benefits -> User Satisfaction | 0,352 | 1,854 | 0,045 | Accepted |
| $H_3$ ERP System Quality -> User Satisfaction | 0,441 | 2,349 | 0,031 | Accepted |
| $H_4$ Management Commitment -> User Satisfaction | 1,094 | 3,740 | 0,001 | Accepted |

## Discussion

### Impact of Accounting Benefits on User Satisfaction

The results of the validity and reliability tests show that the Average Variance Extracted (AVE) value is 0.530 (> 0.5), the Composite Reliability value is 0.956 (> 0.7), and the Cronbach's Alpha value is 0.951 (> 0.7). This indicates that the accounting benefits variable is valid and reliable for the sample used. The results of the hypothesis testing in this study indicate that accounting benefits have a positive and significant effect on user satisfaction, with a t-statistic value greater than the t-table value, specifically 2.177 > 1.64, and a p-value of 0.034 < 0.05. Based on this hypothesis result obtained using the SmartPLS application, H1 in this study is accepted.

The findings of this study suggest that accounting benefits influence user satisfaction. If users believe they can effectively utilize the accounting benefits to complete the tasks assigned to them, they will experience higher satisfaction. Conversely, users who struggle to harness the accounting benefits will likely take longer to complete their tasks, leading to lower satisfaction.

This is related to the theory applied in this research, which states that individuals have different goals, choose their objectives, and are motivated to achieve those goals. In this context, individuals strive to achieve satisfaction by using the Enterprise Resource Planning (ERP) system, where their satisfaction derives from the accounting benefits offered by the ERP application. This aligns with the findings of Kanellou and Spathis (2013), which state that there is a strong correlation between user satisfaction with ERP systems and accounting benefits.

**Impact of Individual Benefits on User Satisfaction**

The results of the validity and reliability tests show that the Average Variance Extracted (AVE) value is 0.640 (> 0.5), the Composite Reliability value is 0.839, and the Cronbach's Alpha value is 0.723. This indicates that the individual benefits variable is valid and reliable for the research sample used. The results of the hypothesis testing in this study indicate that individual benefits have a positive and significant effect on user satisfaction, with a t-statistic value greater than the t-table value, specifically 1.854 > 1.64, and a p-value of 0.045 < 0.05. Based on this hypothesis result obtained using the SmartPLS application, H2 in this study is accepted.

The findings of this study suggest that individual benefits influence user satisfaction. Individual benefits refer to the advantages perceived by users regarding their daily productivity improvements. If users can effectively enhance their productivity to complete the assigned tasks, they will become more proficient in their work. Conversely, if users have a lower awareness of improving their productivity, their level of satisfaction will also decrease.

This is related to the theory applied in this research, which states that individuals can set goals for their future behaviors, and these goals will affect their actions. In this context, the actions of individuals or users to achieve satisfaction involve setting future behavior goals that enhance their perception of individual productivity improvements. The findings of this study support Weli (2018), which shows that accounting benefits, individual benefits, operational benefits, and managerial benefits are indicators measuring user satisfaction in Indonesian companies. This is also consistent with DeLone and McLean (1992), who stated that individual benefits significantly impact user satisfaction.

**Impact of ERP System Quality on User Satisfaction**

The results of the validity and reliability tests show that the Average Variance Extracted (AVE) value is 0.604 (> 0.5), the Composite Reliability value is 0.884, and the Cronbach's Alpha value is 0.837. This indicates that the ERP system quality variable is valid and reliable for the research sample used. The statistical analysis and hypothesis testing in this study indicate that ERP system quality has a positive and significant effect on user satisfaction, with a t-statistic value greater than the t-table value, specifically 2.349 > 1.64, and a p-value of 0.031 < 0.05. Based on the results of the hypothesis test conducted using the SmartPLS application, H3 in this study is accepted.

The findings of this study suggest that the quality of the Enterprise Resource Planning (ERP) system influences user satisfaction. System quality is closely related to the ease of use for users when utilizing or analyzing the ERP system. If users can leverage system quality and are proficient in using its functions effectively to complete assigned tasks, they will find it easier to accomplish their work, leading to higher satisfaction. Conversely, users with a low understanding of utilizing system functions will tend to complete their tasks more slowly, resulting in lower satisfaction.

This is related to the theory applied in this research, which states that individuals tend to set goals and feel motivated to achieve those goals. In the context of ERP system implementation, system quality plays a crucial role in achieving user satisfaction as it affects how well the system can support the desired objectives of the users. This aligns with the findings of Chien & Tsaur (2010), which state that system quality is an important determinant of user satisfaction with ERP systems.

**Impact of Management Commitment on User Satisfaction**

The results of the validity and reliability tests show that the Average Variance Extracted (AVE) value is 0.759 (> 0.5), the Composite Reliability value is 0.924, and the Cronbach's Alpha value is 0.892. This indicates that the management commitment variable is valid and reliable for the research sample used. The statistical analysis and hypothesis testing in this study indicate that management commitment has a positive and significant effect on user satisfaction, with a t-statistic value greater than the t-table value, specifically 3.740 > 1.64, and a p-value of 0.001 < 0.05. Based on the results of the hypothesis test conducted using the SmartPLS application, H4 in this study is accepted.

The findings of this study suggest that management commitment influences user satisfaction. When top management provides specific goals and commits to implementing ERP, they can mobilize the necessary resources for consultants and prioritize the ERP project to achieve a higher level of satisfaction. If top management provides regular training to users, it positively impacts their ability to use the ERP system. Conversely, infrequent ERP training can lead to a lack of understanding or insufficient information regarding the use of ERP.

This is related to the theory applied in this research, which states that there is a direct relationship between specific and measurable goals and achievements. This aligns with the findings of Lin (2010), which indicate that a high level of management commitment can lead to higher user perceptions of ERP system effectiveness and enhance their success.

## 5. CONCLUSION

Based on the analysis results, it is evident that accounting benefits significantly influence user satisfaction. This indicates that understanding accounting benefits involves a two-way relationship affecting user satisfaction, which includes both the amount of accounting benefits and the user's perception of these benefits. Individual benefits also have a positive impact on user satisfaction. This suggests that a clear understanding of individual benefits, which is a crucial factor in creating user satisfaction, involves setting future behavioral goals through the enhancement of individual productivity.

Moreover, the quality of the Enterprise Resource Planning (ERP) system significantly affects user satisfaction. This indicates that by implementing high system quality within the company, users can experience improvements in operational efficiency, data accuracy, and system usability, all of which contribute to a higher level of satisfaction. Management commitment also has a significant influence on user satisfaction. This shows that understanding management commitment can encourage a positive attitude among users toward the ERP system, and a high level of management commitment regarding the system's effectiveness can enhance user satisfaction levels.

**Recommendations**

Based on the analysis and discussion results, several recommendations can be made for future researchers. First, the questionnaire should ideally be administered directly to the samples without intermediaries, ensuring that the respondents' identities and the authenticity of their answers are better guaranteed. Second, the research population should be expanded to include more companies that implement ERP systems, as this study only involved three companies due to company regulations.

**Research Limitations**

This study has several limitations that should be considered for future research. First, during the data collection process, the researcher faced difficulties in obtaining permission from companies. Out of ten registered companies, only three granted permission due to strict internal regulations. Second, the researcher encountered challenges in distributing questionnaires to respondents due to various conditions, such as companies not allowing questionnaires to be administered directly. This made it difficult for the researcher to guarantee the identities of respondents while filling out the questionnaires.

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