

Evaluation of the Level of User Satisfaction of the I-Con Application (Aam Interactive Collection) Using the Pieces Method at PT Anugrah Argon Medica, Medan Branch

Endratri Retno Kiswati¹, Rahima Br. Purba² and Renny Maisyarah³

Magister Akuntansi, Universitas Pembangunan Panca Budi, Indonesia

Email : endratri24@gmail.com¹ rahima@dosen.pancabudi.ac.id² rennymaisyarah@gmail.com³

Correspondence Author: rahima@dosen.pancabudi.ac.id

ABSTRACT

The effectiveness of an accounting information system in a company depends significantly on human resource factors, particularly the user's ability to apply and understand the system. This study evaluates the I-CON application at PT Anugrah Argon Medica, Medan Branch, using the PIECES framework, which includes Performance, Information, Economic aspects, Control and Security, Efficiency, and Service quality. A quantitative approach was employed, gathering data through questionnaires distributed to 42 employees, with a census sampling technique applied. Data analysis was conducted using descriptive statistical methods, classical assumption tests, and hypothesis testing with SPSS. The findings revealed that not all factors significantly influenced user satisfaction. Performance (X1) showed no significant effect, highlighting the need for hardware and software upgrades to enhance system stability and speed. Conversely, Information (X2), Economic aspects (X3), Control (X4), Efficiency (X5), and Services (X6) positively impacted user satisfaction, emphasizing the importance of data accuracy, cost-effectiveness, security, operational efficiency, and responsive support services in improving user experience. These results suggest that companies must focus on these critical dimensions to enhance the effectiveness and user satisfaction of the I-CON application.

Keywords:

accounting information system, PIECES framework, user satisfaction, I-CON application, PT Anugrah Argon Medica.

INTRODUCTION

The effectiveness of an accounting information system (AIS) in a company is influenced by various human resource factors. The successful utilization of an AIS depends on how well its users can operate the system and comprehend its components. Generally, the effectiveness of implementing information system technology in a company can be assessed by evaluating users' ability to identify, access, and interpret data (Jumaili, 2005). In practice, companies can evaluate the effectiveness of their employees in utilizing information systems, which subsequently serves as a consideration for management in decision-making processes.

The application of information technology significantly enhances organizational performance through the effective use of accounting information systems. Organizational performance can be measured, among other factors,

through effective system management by its users, particularly employees. Information technology serves as an essential tool that assists employees in performing their tasks, especially those associated with information systems. It facilitates task completion, improves productivity, and supports organizational objectives (Handayani, 2007). Information technology thus provides convenience for AIS users, ultimately delivering satisfactory outcomes for the company.

Research on the effectiveness of AIS utilization has revealed that it is influenced by multiple variables. This motivates researchers to conduct further studies in this domain. For instance, Moradi and Raghibi (2011) argued that the effectiveness of AIS is influenced by a variety of factors. Additionally, Fahmiswari and Dharmadiaksa (2013) examined the effectiveness of AIS utilization from the perspective of individual employee performance. These findings present opportunities for further research by incorporating additional variables, as suggested by Moradi and Raghibi (2011).

The PIECES (Performance, Information and Data, Economics, Control and Security, Efficiency, Service) framework is a method often utilized to measure the quality and value of variables applied in AIS and to assess the service quality of applications. This analytical method evaluates user satisfaction by considering the system's performance in terms of Performance, Information, Economics, Control and Security, Efficiency, and Service.

Research gaps exist due to the general nature of many studies, which often fail to focus on specific sectors. There is a pressing need to analyze AIS application utilization within particular industries to understand the gap between the features provided by AIS and users' specific needs (Sonata, 2019). Understanding these gaps can enable application developers to design solutions that are more relevant and practical.

Studies on AIS adoption in small and medium enterprises (SMEs) remain limited, despite SMEs often facing unique challenges in technology implementation that demand further exploration (Mumtahana, Nita, & Tito, 2017). Moreover, research on AIS has predominantly concentrated on technical aspects, overlooking psychological factors such as user trust, resistance to change, and satisfaction. Exploring these factors can provide deeper insights into the critical success factors for AIS adoption.

Literature Review

1. Resource-Based View (RBV)

The evaluation of application system performance involves analyzing complex and interrelated aspects. Organizations need to adopt a comprehensive evaluation approach that incorporates user involvement and theoretical perspectives to monitor and analyze performance continuously. The Resource-Based View (RBV) theory, first introduced by Wernerfelt (1984), provides a relevant framework for this purpose. RBV emphasizes the significance of organizational resources and capabilities as fundamental determinants of a company's competitiveness and performance. This theory highlights the strategic importance of leveraging internal resources to achieve a sustainable competitive advantage.

2. Quality of Service (QoS) Theory

Quality of Service (QoS) Theory is a framework for describing and assessing the quality of services provided by network systems, particularly in the context of

data communication and internet-based services. It evaluates the extent to which a service meets user needs by analyzing various parameters, such as reliability and performance (Chimkode et al., 2012; Bür & Ersoy, 2005; Alípio et al., 2009). QoS ensures reliable and adequate service delivery and allows differentiation based on specific user requirements (Sekhi, 2023). With the increasing use of multimedia applications and cloud-based services, QoS has become a critical aspect of maintaining user satisfaction. For instance, in multimedia applications, QoS guarantees the smooth transmission of audio and video data with minimal latency and packet loss to preserve user experience (Bür & Ersoy, 2005).

Liu et al. (2010) demonstrated that QoS plays a significant role in dynamic service selection and composition, where the composition process can be modeled as a vector encompassing various quality parameters. Hence, QoS serves as an essential metric in evaluating application systems.

3. Application System User Satisfaction

An Accounting Information System (AIS) is designed to collect, record, store, and process financial data, ultimately producing valuable information for decision-makers in organizations. AIS supports the management and control of economic and financial operations while aiding in the planning, monitoring, and evaluation of organizational performance (Martono, 2022; Suryawan & Suaryana, 2018; Fitriyani, 2022).

User satisfaction is a pivotal factor that affects the success of AIS implementation. Research has identified multiple determinants of user satisfaction, including system quality, information quality, and perceived benefits (Arviyanto & Usino, 2021; Permana & Mudiyanthi, 2021; Zakinah, 2021). DeLone and McLean's Information System Success Model has been widely employed to analyze these factors, focusing on system quality, information quality, and user satisfaction as primary indicators of system success (Permana & Mudiyanthi, 2021; Swari, 2023).

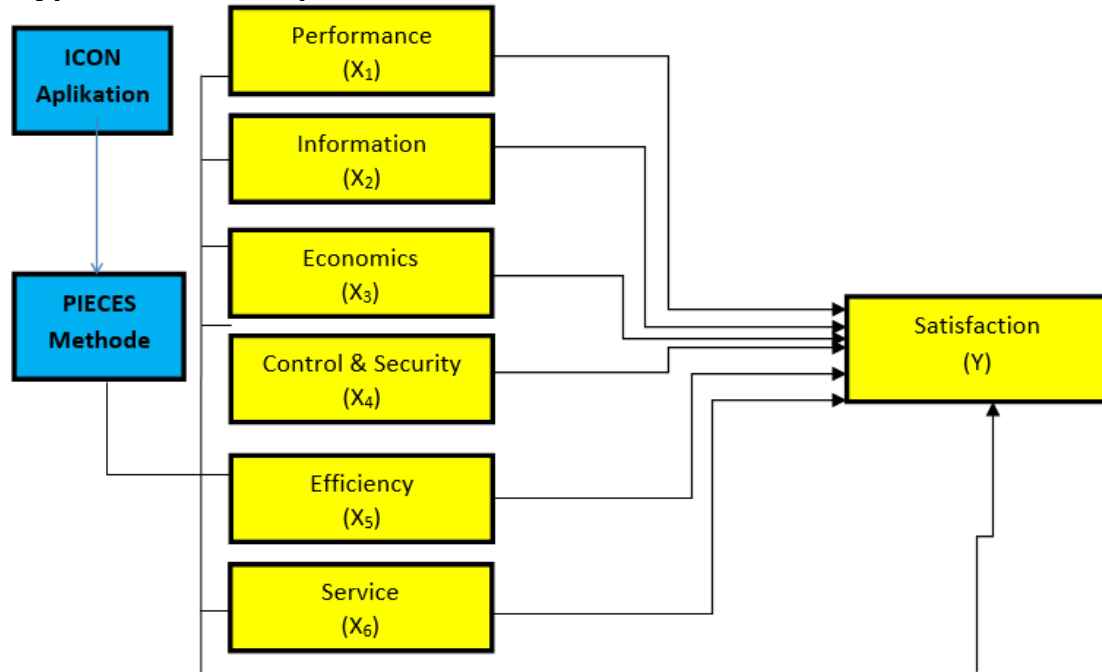
Methods such as the End User Computing Satisfaction (EUCS) model and the PIECES Framework are commonly applied to evaluate user satisfaction with AIS. EUCS measures satisfaction based on five dimensions: content, accuracy, format, ease of use, and timeliness (Yudistira & Novita, 2022; Adeliyani & Soenhadi, 2022). Meanwhile, the PIECES Framework examines the system's performance, information quality, economic benefits, control and security measures, efficiency, and service delivery (Olivia, 2023; Tejokusuma et al., 2022).

The PIECES Framework is particularly effective in identifying and addressing issues within AIS. Its six analytical dimensions include:

- a. **Performance Analysis:** Evaluates the system's ability to execute tasks promptly and achieve its objectives.
- b. **Information Analysis:** Assesses whether the information provided by the system is accurate, relevant, and valuable for addressing user needs.
- c. **Economic Analysis:** Examines the cost-benefit relationship of system implementation, focusing on operational savings and organizational benefits.
- d. **Control and Security Analysis:** Analyzes the adequacy of measures to secure data from unauthorized access and ensure data integrity.
- e. **Efficiency Analysis:** Reviews resource utilization to minimize wastage while maximizing output.

- f. **Service Analysis:** Measures the quality of services provided to end-users, emphasizing the importance of interactive and responsive service delivery.

2.4 Hypothesis Development



The conceptual framework for this study is presented in Figure 1.

In the current digital era, software applications play a critical role across various sectors, such as business, education, and healthcare. Effective application system performance is essential for achieving operational success and ensuring user satisfaction. Poorly functioning systems can result in lost productivity, customer dissatisfaction, and financial losses. Despite the increasing reliance on technology, many applications lack adequate performance evaluations after implementation. Therefore, this study aims to evaluate application system performance by considering factors such as reliability, speed, and security.

Research by Gusni (2017) indicates that ease of use, system quality, and technical support significantly affect user satisfaction with the PLN Mobile application. Conversely, flexibility and security did not show significant effects (Gusni, 2023). Similarly, Setyadi (2023) found that feature integrity and service quality positively influence user satisfaction with the BCA Mobile application. Based on this, the following hypothesis is formulated:
H1: The performance of the I-Con application has a positive effect on user satisfaction at PT Anugrah Argon Medica, Medan.

METHOD

The data for this study was collected through the distribution of questionnaires to employees at PT Anugrah Argon Medica, Medan Branch. A total of 42 employees, representing the entire population, were included as respondents using a census sampling technique. Census sampling is ideal for small populations, as it provides complete coverage and ensures all individuals are represented, reducing sampling bias (Cochran, 1977). The questionnaire was designed to capture data related to the study's variables, adhering to validity and reliability standards to ensure accurate

measurement (Sekaran & Bougie, 2016). The use of a structured questionnaire is a common method for gathering primary data, particularly in organizational research, as it facilitates the collection of standardized responses (Bryman, 2016). This approach aligns with the need to gather quantifiable data to support statistical analysis (Zikmund et al., 2013).

The data analysis process involved descriptive statistical analysis, classical assumption tests, and hypothesis testing. Descriptive statistics were employed to summarize the characteristics of the data, such as mean, median, and standard deviation, which provide an overview of the respondents' profiles (Hair et al., 2010). The classical assumption tests, including normality, multicollinearity, and heteroscedasticity tests, were conducted to ensure that the data met the underlying assumptions for regression analysis (Gujarati, 2009). These steps are critical to avoid biased or inconsistent results when interpreting relationships among variables (Field, 2013). Hypothesis testing was then performed to examine the relationships between variables, utilizing SPSS software to apply statistical tests such as t-tests and F-tests (Pallant, 2020). This methodological framework ensured a rigorous and systematic analysis of the research data.

RESULTS AND DISCUSSION

1. Validity and Reliability Test

Table 1. Results of the Validity Test of the Variable Instrument *Performance* (X₁)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q1	22.1667	6.825	.746	.818
q2	22.1190	6.595	.681	.830
q3	22.0714	7.239	.532	.858
q4	22.0714	7.092	.662	.833
q5	22.3810	7.559	.617	.842
q6	22.4048	7.076	.685	.829

Source: Research Results 2024

Based on the 6 questions for the Performance variable, it turns out that all questions have valid status because the correlation coefficient of Corrected Item-Total Correlation > 0.30. The following are the results of the validity test of the Information variable.

Table 2. Results of the Validity Test of the Variable Instrument *Information* (X₂)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q7	21.5714	8.592	.841	.858
q8	21.5952	9.320	.744	.875
q9	21.5952	8.637	.888	.852
q10	21.8571	8.125	.703	.887
q11	21.5238	10.499	.412	.919
q12	21.6190	8.973	.798	.866
q13	21.5714	8.592	.841	.858
q14	21.8571	8.125	.703	.887

Source: Research Results 2024

Based on the 6 questions for the Information variable, it turns out that all questions have valid status because the correlation coefficient of Corrected Item-Total Correlation > 0.30. The following are the results of the validity test of the Economics variable.

Table 3. Results of the Validity Test of the Variable Instrument *Economics* (X₃)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q15	22.2619	7.661	.571	.796
q16	22.4286	7.080	.557	.802
q17	22.1429	7.052	.592	.792
q18	22.2143	7.636	.533	.804
q19	22.1905	7.426	.640	.783
q20	22.2143	7.246	.650	.780

Source: Research Results 2024

Based on 6 questions for the Economics variable, it turns out that all questions have valid status because the correlation coefficient of Corrected Item-Total Correlation > 0.30. The following are the results of the validity test of the Control & Security variables.

Table 4. Results of the Validity Test of the Variable Instrument *Control & Security* (X₄)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q21	21.6190	4.729	.676	.587
q22	21.6190	5.364	.431	.666
q23	21.7381	4.832	.456	.660
q24	21.6667	5.252	.492	.648
q25	21.4762	4.646	.621	.600
q26	21.4048	6.783	.307	.779

Source: Research Results 2024

Based on 6 questions for the Control & Security variable, it turns out that all questions have valid status because the correlation coefficient of Corrected Item-Total Correlation is 0.30. The following are the results of the validity test of the Efficiency variable.

Table 5. Results of the Validity Test of the Variable Instrument *Efficiency* (X₅)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q27	12.0952	2.479	.391	.717
q28	11.8333	1.752	.488	.617
q29	11.9762	1.634	.601	.527
Q30	12.0238	2.073	.536	.590

Source: Research Results 2024

Based on the 4 questions for the Efficiency variable, it turns out that all questions have valid status because the correlation coefficient of Corrected Item-Total Correlation > 0.30.

Table 6. Results of the Validity Test of the Variable Instrument Service (X₆)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q31	19.9524	6.095	.506	.735
q32	19.9762	5.731	.566	.719
q33	20.0000	5.756	.511	.737
q34	19.9048	6.283	.621	.710
q35	20.0476	6.632	.446	.749
q36	20.1190	6.937	.465	.747

Source: Research Results 2024

Based on the 6 questions for the Service variable, it turns out that all questions have valid status because the correlation coefficient of Corrected Item-Total Correlation is 0.30. The following are the results of the validity test of the user satisfaction variable.

Table 7. Results of the Validity Test of the Variable Instrument Satisfsaction (Y)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
q37	13.7381	1.222	.365	.402
q38	13.6429	1.016	.319	.237
q39	13.6667	.911	.360	.178
q40	13.6667	1.106	.385	.279

Source: Research Results 2024

Based on the 4 questions for the user satisfaction variable, it turns out that all questions have valid status because the correlation coefficient of Corrected Item-Total Correlation > 0.30. Furthermore, the instrument items that have been validated above are tested for reliability using the cronbuch alpha technique, namely comparing the instrument values. If the cronbuch alpha value is getting closer to 1 or > 0.60, then the research instrument is getting better and can be said to be reliable. The following presents the reliability values for each variable, namely:

Table 8. Reliability Test Results

Variabel	Cronbach's Alpha	N of Items
X1	.859	6
X2	.896	8
X3	.821	6
X4	.704	6
X5	.687	4
X6	.649	6
Y	.743	4

Source: Research Results 2024

Based on the table above, it can be seen that the Cronbach's Alpha value for all variables is > 0.60 , indicating that the level of reliability of the research instrument is adequate.

2. Assumption Testing

Before conducting hypothesis testing, classical assumption testing is first carried out, which is intended to ensure that the multiple linear regression model can be used or not. The results of the assumption test prove that the research model is free from normality, multicollinearity and heteroscedasticity tests.

3. Multiple Linear Regression Analysis

Partial testing is done to see whether or not there is an influence of each independent variable on the dependent variable. Testing the influence of independent variables (X) on the dependent variable (Y) can be seen in the following table:

Tabel 9. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.323	3.353		1.290	.206
	Performance	.033	.094	.043	.354	.725
	Information	.293	.128	.317	2.294	.028
	Economics	.367	.089	.484	4.145	.000
	Control & Security	.217	.092	.336	2.355	.024
	Efficiency	.028	.079	.041	.355	.725
	Service	.036	.093	.060	.384	.704

Source: Research Results 2024

The multiple linear regression equation for five predictors (Performance, Information, Economics, Control & Security and Efficiency) is:

$$Y = 4.323 + 0.033X_1 + 0.293X_2 + 0.367X_3 + 0.217X_4 + 0.028X_5 + 0.036X_6$$

Based on the regression equation above, it can be seen that the constant value is 4.323, which means that if the variables Performance, Information, Economics, Control & Security, Efficiency and Service remain constant, then user satisfaction is 4.323. The Performance variable produces $\beta_1 = 0.033$, which means that for every 1 increase in the Performance variable, user satisfaction will increase by 0.033 times, assuming that the other variables remain constant. The Information variable produces $\beta_2 = 0.293$, which means that for every 1 increase in the Information variable, user satisfaction will increase by 0.293 times, assuming that the other variables remain constant. The Economics variable produces $\beta_3 = 0.367$, which means that for every 1 increase in the Economics variable, user satisfaction will increase by 0.367 times, assuming that the other variables remain constant. The Control & Security variable produces $\beta_4 = 0.217$, which means that for every 1 increase in the Control & Security variable, user satisfaction will increase by 0.217 times, assuming that the other variables remain constant. The Efficiency variable produces $\beta_5 = 0.028$, which means that for every increase in the Efficiency variable by 1, user satisfaction will increase by 0.028 times, assuming that other variables remain constant. The Service variable produces $\beta_6 = 0.036$, which means that for

every increase in the Service variable by 1, user satisfaction will increase by 0.036 times, assuming that other variables remain constant.

4. Hypothesis Testing

a. Simultaneous Testing (F Test)

Testing conducted simultaneously can obtain proof of the hypothesis in this study: Performance (X1), Information (X2), Economics (X3), Control & Security (X4), Efficiency (X5) and Service (X6) together affect the Y variable (user satisfaction). The provision is, if the Sig value in the Anova table $< \alpha 0.05.$, then H_0 is rejected, but if the Sig value $> \alpha 0.05.$, then H_0 is accepted. The data needed to test the hypothesis above are as follows:

Tabel 10. Anova

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	40.710	6	6.785	10.366	.000 ^a
	Residual	22.909	35	.655		
	Total	63.619	41			

Source: Research Results 2024

The F-calculation value above is 10,366, which is greater than the F-table of 2.33 with a sig of $0.000 < \alpha 0.05$, indicating that H_0 is rejected and H_a is accepted, meaning that the variables Performance (X1), Information (X2), Economics (X3), Control & Security (X4), Efficiency (X5) and Service (X6) together have an effect on the Y variable (user satisfaction).

b. Partial/Individual Testing (t-Test)

Testing conducted partially can obtain proof of the hypothesis in this study are: the variables Performance (X1), Information (X2), Economics (X3), Control & Security (X4), Efficiency (X5) and Service (X6) partially affect the variable Y (user satisfaction). The provisions, if the value of t count $> t$ table or Sig $< 0.05.$, then H_0 is rejected and the hypothesis is accepted, but if the value of t count $< t$ table or Sig $> 0.05.$, then H_0 is accepted and the hypothesis is rejected. The following is a discussion of the results of the statistical test of the t test:

Table 11. T Test

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.323	3.353		1.290	.206
	Performance	.033	.094	.043	.354	.725
	Information	.293	.128	.317	2.294	.028
	Economics	.367	.089	.484	4.145	.000
	Control & Security	.217	.092	.336	2.355	.024
	Efficiency	.028	.079	.041	.355	.725
	Service	.036	.093	.060	.384	.704

Source: Research Results 2024

Berdasarkan tabel di atas maka dapat di simpulkan sebagai berikut :

- Performance variable (X1) partially has no significant effect on user satisfaction.
- Information variable (X2) partially has a significant effect on user satisfaction.

- c) Economics variable (X3) partially has a significant effect on user satisfaction.
- d) Control & Security variable (X4) partially has a significant effect on user satisfaction.
- e) Efficiency variable (X5) partially has no significant effect on user satisfaction.
- f) Service variable (X6) partially has no significant effect on user satisfaction.

5. Determination Test

Determination testing is carried out to determine the high or low influence of job promotion and work environment on user satisfaction.

Table 12. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.800 ^a	.640	.578	.80904

Source: Research Results 2024

Based on the results of SPSS calculations obtained $r_{xy} = 0.800$, meaning the magnitude of the influence of Performance (X1), Information (X2), Economics (X3), Control & Security (X4), Efficiency (X5) and Service (X6) on user satisfaction is very strong, around the interval 0.80 - 1.0. The R-Square value obtained is 0.640 indicating that around 64% of the Y variable (user satisfaction) can be explained by the variables Performance (X1), Information (X2), Economics (X3), Control & Security (X4), Efficiency (X5) and Service (X6) on the Y variable (user satisfaction). The rest (100% - 64% = 36%) is influenced by other variables not examined in this study.

Discussion

1. The Influence of Performance (X1) on User Satisfaction of the I-CON

Application

The findings of this study demonstrate that performance does not have a significant impact on user satisfaction. Organizations seeking to enhance user satisfaction with this application will not be significantly influenced by improvements in system performance, particularly in terms of speed, reliability, and ease of use. This result contradicts prior studies that report a strong relationship between performance and user satisfaction. However, this research offers a novel contribution by further exploring specific performance aspects that are prioritized by users, such as data processing time and system stability. The discrepancy in the findings can be attributed to the need for hardware and software enhancements to ensure the system can manage high workloads without compromising performance. Actions that need to be undertaken include conducting regular testing to ensure the system operates as expected under various conditions. Additionally, incorporating user needs and preferences into the design process to improve ease of use is crucial to making performance an influential factor in user satisfaction.

2. The Influence of Information (X2) on I-CON Application User Satisfaction

The results of the study indicate that the information provided by a system or service significantly influences user satisfaction. This study reveals that information quality plays a critical role in determining user satisfaction. Clear, relevant, and accurate information is able to fulfill user needs, thereby providing a more positive experience. This finding aligns with the Information Quality Theory, which posits that high-quality information enhances the value of a service in the eyes of users. It also supports the Expectation-Confirmation Theory, which asserts that user satisfaction

increases when the system's information meets or exceeds user expectations. This result is consistent with prior research, which highlights high-quality information as one of the primary determinants of user satisfaction. Additionally, this study offers further insights by emphasizing the importance of information relevance in the context of user personalization, which has become increasingly important in the digital age. The influence of information on user satisfaction is a critical area of study within information systems, and substantial research has been dedicated to exploring this relationship. Information quality, system quality, and service quality are frequently identified as core factors influencing user satisfaction within information systems.

3. The Influence of Economics (X3) on I-CON Application User Satisfaction

The results of this study suggest that economic factors, or aspects related to the economic value of a product or service, significantly affect user satisfaction. The economic factors in question include price, utility value, cost efficiency, and perceptions of benefits relative to the costs incurred. Generally, users are satisfied when they perceive that the service or product offers value that justifies the costs. The Resource-Based View (RBV) and Quality of Service (QoS) Theory provide support for this finding, proposing that users evaluate the balance between the costs incurred and the benefits received. This study corroborates prior findings emphasizing the importance of price and economic value in shaping user satisfaction. However, it also provides new insights by highlighting the significance of price transparency and the relevance of benefits to users' specific needs as key contributors to the creation of value perceptions. Economic factors play a crucial role in influencing user satisfaction.

4. The Influence of Control & Security (X4) on User Satisfaction of the I-CON Application

The study results indicate that control and security significantly influence user satisfaction. This aspect includes users' ability to manage their interactions with the system (control) and the sense of security they experience when using the service (security). The findings align with previous studies that emphasize the importance of control and security as critical elements in ensuring a positive user experience, particularly in digital services. However, this study offers additional contributions by emphasizing the need for transparency in managing user data and the importance of intuitive control features in enhancing user satisfaction. Lee et al. (2019) argue that although security measures are expected to improve user satisfaction, they can sometimes complicate processes and create burdens for users, which may negatively impact their satisfaction.

5. The Effect of Efficiency (X5) on User Satisfaction of the I-CON Application

The results of the study indicate that efficiency does not have a significant effect on user satisfaction. This finding may seem contrary to the general assumption that efficiency is a key element in user experience. Most studies suggest that efficiency is an important component in shaping user experience. However, in the context of this study, the lack of an effect of efficiency could be attributed to specific conditions such as the type of service or system being studied, user characteristics, or the context in which the system is used. The absence of evidence supporting the effect of efficiency on user satisfaction in this study highlights the importance of understanding users' specific needs. Efficiency may not be a priority for all users,

especially when other aspects like security, economic value, or personalization take precedence. Nonetheless, maintaining efficiency remains important to ensure a positive user experience with the application.

6. The Influence of Service (X6) on I-CON Application User Satisfaction

The results of the study suggest that service does not have a significant influence on user satisfaction. This finding is particularly intriguing, as service is often considered a fundamental component of the user experience.

CONCLUSION

From the results of the presentation and discussion of the data above, based on the results of the f test for the variables Performance (X1), Information (X2), Economics (X3), Control & Security (X4), Efficiency (X5) and Service (X6) simultaneously have a significant effect on Y (user satisfaction). The Performance variable is proven to have no significant effect on user satisfaction (Y). Thus the Performance factor has no contribution to user satisfaction. The Information variable is proven to have a significant effect on user satisfaction (Y). Thus the Information factor has a contribution to user satisfaction. The Economics variable is proven to have a significant effect on user satisfaction (Y). Thus the Economics factor has a contribution to user satisfaction. The Control & Security variable is proven to have a significant effect on user satisfaction (Y). Thus the Control & Security factor has a contribution to user satisfaction. The Efficiency variable is proven to have no significant effect on user satisfaction (Y). Thus the Efficiency factor has no contribution to user satisfaction. The Service variable is proven to have no significant effect on user satisfaction (Y). Thus the Service factor has no contribution to user satisfaction.

References

- Abrori, U. (2023). Evaluasi kepuasan pengguna aplikasi m-health covid19 satusehat dengan end user computing satisfaction (eucs) dan mobile service quality(m-s-qual). *Jurnal Informatika Teknologi Dan Sains*, 5(4), 558-565. <https://doi.org/10.51401/jinteks.v5i4.2779>
- Abrori, U. (2023). Evaluasi kepuasan pengguna aplikasi m-health covid19 satusehat dengan end user computing satisfaction (eucs) dan mobile service quality(m-s-qual). *Jurnal Informatika Teknologi Dan Sains*, 5(4), 558-565. <https://doi.org/10.51401/jinteks.v5i4.2779>
- Adeliani, S. and Soenhadji, I. (2022). Determinan loyalitas pengguna e-health dengan mediasi variabel kepuasan. *Jurnal Ilmiah Ekonomi Bisnis*, 27(1), 71-85. <https://doi.org/10.35760/eb.2022.v27i1.4709>
- Adeliani, S. and Soenhadji, I. (2022). Determinan loyalitas pengguna e-health dengan mediasi variabel kepuasan. *Jurnal Ilmiah Ekonomi Bisnis*, 27(1), 71-85. <https://doi.org/10.35760/eb.2022.v27i1.4709>
- Adli, A. (2017). Analisis anteseden dan dampak keberhasilan penerapan sistem informasi akuntansi. *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 17(1), 1. <https://doi.org/10.24034/j25485024.y2013.v17.i1.2217>
- Adli, A. (2017). Analisis anteseden dan dampak keberhasilan penerapan sistem informasi akuntansi. *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 17(1), 1. <https://doi.org/10.24034/j25485024.y2013.v17.i1.2217>

- Ajzen, I. (2020). The theory of planned behavior: frequently asked questions. *Human Behavior and Emerging Technologies*, 2(4), 314-324. <https://doi.org/10.1002/hbe2.195>
- Amriani, T. and Iskandar, A. (2019). Analisis kesuksesan implementasi sistem aplikasi keuangan tingkat instansi (sakti) pada satuan kerja di lingkungan badan pendidikan dan pelatihan keuangan (bppk). *Kajian Ekonomi Dan Keuangan*, 3(1), 54-74. <https://doi.org/10.31685/kek.v3i1.409>
- Amriani, T. and Iskandar, A. (2019). Analisis kesuksesan implementasi sistem aplikasi keuangan tingkat instansi (sakti) pada satuan kerja di lingkungan badan pendidikan dan pelatihan keuangan (bppk). *Kajian Ekonomi Dan Keuangan*, 3(1), 54-74. <https://doi.org/10.31685/kek.v3i1.409>
- Anggraeni, D. (2023). Pengaruh kualitas sistem informasi akuntansi terhadap kepuasan pengguna aplikasi berbasis mobile banking pada bank bca kcp banda. *Review of Accounting and Business*, 3(2), 170-181. <https://doi.org/10.52250/reas.v3i2.600>
- Anggraeni, D. (2023). Pengaruh kualitas sistem informasi akuntansi terhadap kepuasan pengguna aplikasi berbasis mobile banking pada bank bca kcp banda. *Review of Accounting and Business*, 3(2), 170-181. <https://doi.org/10.52250/reas.v3i2.600>
- Arifin, S. and Sinambela, E. (2021). Studi tentang kinerja karyawan ditinjau dari keberadaan sistem informasi akuntansi dan pengendalian internal. *Reliable Accounting Journal*, 1(1), 58-70. <https://doi.org/10.36352/raj.v1i1.136>
- Arifin, S. and Sinambela, E. (2021). Studi tentang kinerja karyawan ditinjau dari keberadaan sistem informasi akuntansi dan pengendalian internal. *Reliable Accounting Journal*, 1(1), 58-70. <https://doi.org/10.36352/raj.v1i1.136>
- Arvianto, V. and Usino, W. (2021). Analisis pengaruh kualitas sistem informasi, kualitas informasi dan perceived usefulness terhadap kepuasan pengguna aplikasi olisifs (psak) 71 (studi pada bank papua). *Jurnal Indonesia Sosial Teknologi*, 2(11), 2082-2098. <https://doi.org/10.36418/jist.v2i11.271>
- Arvianto, V. and Usino, W. (2021). Analisis pengaruh kualitas sistem informasi, kualitas informasi dan perceived usefulness terhadap kepuasan pengguna aplikasi olisifs (psak) 71 (studi pada bank papua). *Jurnal Indonesia Sosial Teknologi*, 2(11), 2082-2098. <https://doi.org/10.36418/jist.v2i11.271>
- Bryman, A. (2016). *Social research methods* (5th ed.). Oxford University Press.
- Carbini, S. and Juandy, Y. (2020). Analisis dan perancangan sistem informasi akuntansi penjualan, pembelian, jasa reparasi motor, dan persediaan barang dagang pada pt daya anugrah mandiri. *Media Informatika*, 19(1), 17-25. <https://doi.org/10.37595/mediainfo.v19i1.38>
- Carbini, S. and Juandy, Y. (2020). Analisis dan perancangan sistem informasi akuntansi penjualan, pembelian, jasa reparasi motor, dan persediaan barang dagang pada pt daya anugrah mandiri. *Media Informatika*, 19(1), 17-25. <https://doi.org/10.37595/mediainfo.v19i1.38>
- Choirunnisa, C. (2021). Determinan kepuasan pengguna e-claim di rumah sakit "abc". *Unit Cost Analysis of Coronary Catheterization Using Activity Based Costing Method in Integrated Cardiac Services at Klaten Islamic General Hospital*, 6(1), 12-23. <https://doi.org/10.47638/admmirasi.v6i1.185>

- Choirunnisa, C. (2021). Determinan kepuasan pengguna e-claim di rumah sakit "abc". Unit Cost Analysis of Coronary Catheterization Using Activity Based Costing Method in Integrated Cardiac Services at Klaten Islamic General Hospital, 6(1), 12-23. <https://doi.org/10.47638/admmirasi.v6i1.185>
- Cochran, W. G. (1977). *Sampling techniques* (3rd ed.). John Wiley & Sons.
- Dhyanasaridewi, I. and Rita, R. (2022). Pengaruh sistem aplikasi pajak online terhadap tingkat kepuasan wajib pajak orang pribadi (studi kasus pada pt. enerren technologies). Remittance Jurnal Akuntansi Keuangan Dan Perbankan, 3(2), 26-32. <https://doi.org/10.56486/remittance.vol3no2.261>
- Field, A. (2013). *Discovering statistics using IBM SPSS statistics* (4th ed.). SAGE Publications.
- Fitriyani, F. (2022). Efektivitas penerapan sistem informasi akuntansi dan sistem pengendalian manajemen terhadap kinerja organisasi dengan manajerial skill sebagai variable moderasi (studi empiris pada universitas sains al qur'an). Jurnal Riset Keuangan Dan Akuntansi, 8(1). <https://doi.org/10.25134/jrka.v8i1.5686>
- Gujarati, D. N. (2009). *Basic econometrics* (5th ed.). McGraw-Hill Education.
- Gusni, F. (2023). Analisis kepuasan pengguna akhir pln mobile menggunakan metode eucs (end user computing satisfaction). Prosiding Seminar Nasional Inovasi Dan Adopsi Teknologi (Inotek), 3(1), 60-71. <https://doi.org/10.35969/inotek.v3i1.302>
- Hadi, M., Zulaikha, Z., & Pujiharto, P. (2019). Pengaruh implementasi sistem akuntansi instansi basis akrual (saiba) terhadap kepuasan dan kinerja pengguna. Substansi Sumber Artikel Akuntansi Auditing Dan Keuangan Vokasi, 3(1), 81-103. <https://doi.org/10.35837/subs.v3i1.493>
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis* (7th ed.). Pearson.
- Hakim, A. and Sutrisno, S. (2023). Pengaruh sistem informasi akuntan terhadap pengambilan keputusan manajemen pada pt. neid. Jurnal Ekonomi Trisakti, 3(1), 2059-2066. <https://doi.org/10.25105/jet.v3i1.16474>
- Heldiansyah, H. (2023). Analisis penggunaan sistem informasi akuntansi dalam perencanaan dan pengambilan keputusan pada perusahaan jasa pelayaran pt xyz banjarmasin. Journal of Sciencetech Research and Development, 5(2), 417-425. <https://doi.org/10.56670/jsrd.v5i2.201>
- Irawan, I., Muda, I., & Irawan, A. (2023). Training to improve skill in managing and reporting regular BOS Fund in SMA/SMK. Journal of Community Service and Empowerment, 4(1), 122-129.
- Pallant, J. (2020). *SPSS survival manual* (7th ed.). McGraw-Hill Education.
- Purba, R. B. (2023). Teori Akuntansi: Sebuah Pemahaman untuk Mendukung Penelitian di Bidang Akuntansi. Merdeka Kreasi Group.
- Purba, R. B., & Umar, H. (2021). Kualitas Audit & Deteksi Korupsi. Merdeka Kreasi Group.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill-building approach* (7th ed.). Wiley.
- Setyadi, H. (2023). Pengaruh integritas fitur dan kualitas layanan terhadap kepuasan pengguna aplikasi bca mobile di kota samarinda. Jitsi Jurnal Ilmiah Teknologi Sistem Informasi, 4(3), 122-128. <https://doi.org/10.30630/jitsi.4.3.173>

- Taghipour, A., Miri, M., Sepahibaghan, M., Vahedian-Shahroodi, M., Lael-monfared, E., & Gerayloo, S. (2016). Prediction of eating behaviors among high-school students based on the constructs of theory of planned behavior. *Modern Care Journal*, 13(4). <https://doi.org/10.5812/modernc.58186>
- Tanaya, A. (2023). Pengaruh kualitas sistem, kualitas informasi, dan persepsi keamanan terhadap kepuasan pengguna aplikasi e-commerce. *Jurnal Riset Akuntansi Aksioma*, 22(2), 214-228. <https://doi.org/10.29303/aksioma.v22i2.242>
- Wan, C., Shen, G., & Choi, S. (2017). Experiential and instrumental attitudes: interaction effect of attitude and subjective norm on recycling intention. *Journal of Environmental Psychology*, 50, 69-79. <https://doi.org/10.1016/j.jenvp.2017.02.006>
- Wang, H., Ma'rof, A., Abdullah, H., Hamsan, H., Zhang, L., & We, Q. (2022). Research status and development trend of the theory of planned behavior: a visual analysis based between 2012-2022. *International Journal of Academic Research in Business and Social Sciences*, 12(12). <https://doi.org/10.6007/ijarbss/v12-i12/15747>
- Yastica, T., Salma, S., Caesaron, D., Safrudin, Y., & Pramadya, A. (2020). Application of theory planned behavior (tpb) and health belief model (hbm) in covid-19 prevention: a literature review.. <https://doi.org/10.1109/icidm51048.2020.9339605>.
- Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2013). *Business research methods* (9th ed.). Cengage Learning.