THE INFLUENCE OF USER INVOLVEMENT, PERSONAL TECHNICAL SKILLS, AND USER SATISFACTION ON THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEMS AT PT HARIFF DAYA TUNGGAL ENGINEERING (HARIFF DTE)

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Abstract

This study aims to analyze the influence of user involvement, personal technical skills, and user satisfaction on the performance of the accounting information system (AIS) at PT Hariff Daya Tunggal Engineering (Hariff DTE). The implementation of the SAP ERP system requires adequate human resource readiness to ensure optimal system performance. This research employs an associative method with a survey approach involving 60 respondents who use the SAP ERP system. Data were collected using Likert-scale questionnaires and analyzed through multiple linear regression, supported by validity tests, reliability tests, classical assumption tests, t-tests, F-tests, and the coefficient of determination (R^2). The results indicate that user involvement, personal technical skills, and user satisfaction significantly influence AIS performance, both partially and simultaneously. Partially, user involvement contributes 20.03%, personal technical skills 36.52%, and user satisfaction 26.10%. Simultaneously, the three variables significantly affect AIS performance by 82.6%, while the remaining 17.4% is explained by other factors not examined in this study. These findings highlight that the success of accounting information system implementation is not solely determined by technology, but also by active user engagement, adequate technical competence, and user satisfaction with the system.

Keywords: User Involvement, Personal Technical Skills, User Satisfaction, Accounting Information System Performance

INTRODUCTION

The development of information technology in the era of Industry 4.0 has become a fundamental pillar for global companies in enhancing efficiency, transparency, and competitiveness. Digital-based systems such as Enterprise Resource Planning (ERP) enable companies to integrate various business functions into a unified platform, thereby accelerating decision-making processes, optimizing operational activities, and strengthening inter-divisional coordination. The effective implementation of information systems is also aligned with the Sustainable Development Goals (SDGs), particularly Goal 8 (Decent Work and Economic Growth) and Goal 9 (Industry, Innovation, and Infrastructure), which emphasize efficiency and sustainable innovation as drivers of inclusive economic development. The implementation of integrated information systems such as ERP plays a strategic role in improving productivity and the quality of managerial decision-making. However, the success of such systems is not determined solely by the sophistication of the technology but also by the readiness of the human resources who operate it. Factors such as user involvement, personal technical skills, and user satisfaction are often key determinants of the effectiveness of an Accounting Information System (AIS).

PT Hariff Daya Tunggal Engineering (Hariff DTE), a national company operating in the engineering and technology sector, has undertaken a transformation toward an SAP-based ERP system. This initiative was implemented to support business process integration and enhance operational efficiency. Nevertheless, during implementation, the company faced several challenges, including limited user participation in system development, varying levels of technical competence among users, and differences in satisfaction with system performance. These issues indicate that the success of AIS implementation depends not only on technological aspects but also on human-related factors. A previous study by Wendi Yuliawan and Bobby Wiryawan (2025), titled *"The Influence of User Involvement and Personal Technical Skills on the Performance of Accounting Information Systems at PT Pindad,"* demonstrated that user involvement and personal technical skills have a positive and significant effect on AIS performance. Similar findings were reported by Wulandari (2023), who emphasized that technological literacy and user training are critical success factors for ERP-based systems. Meanwhile, Putra and Sari (2024) found that user satisfaction reflects system quality—higher user satisfaction leads to more optimal system utilization and improved work effectiveness.

However, several studies, such as those by Lestari (2022) and Nugroho (2023), revealed that user involvement and personal technical skills do not always yield high system performance when user satisfaction is low. These findings suggest the existence of a research gap regarding how these variables interact simultaneously in influencing AIS performance. Based on the above explanation, it can be concluded that issues related to user involvement, personal technical skills, and user satisfaction remain critical in determining the effectiveness of ERP implementation within organizations, including PT Hariff Daya Tunggal Engineering. Therefore, this study, entitled *"The Influence of User Involvement, Personal Technical Skills, and User Satisfaction on the Performance of Accounting Information Systems,"* aims to analyze the extent to which these three factors influence the success of AIS implementation within the company.

REVIEW OF LITERATURE

Management

According to Ricky W. Griffin (2021, p. 5), management is defined as the process of planning, organizing, coordinating, and supervising resources to achieve organizational goals effectively and efficiently.

Human Resource Management

Armstrong (2020, p. 6) defines human resource management as a comprehensive and coherent approach to managing people within an organization. It encompasses a wide range of activities from recruitment to competency development with a primary focus on ensuring that the organization achieves its strategic objectives through the development, utilization, and empowerment of individuals.

User Involvement

Azhar Susanto, as cited in Wendi Yuliawan and Bobby Wiryawan Saputra (2025, p. 8952), describes user involvement as the participation of end users such as operators and managers in both the utilization and development of information systems. Susanto (2021, p. 254) emphasizes that user involvement includes the mental and emotional engagement of employees in group processes, encouraging active contribution and a sense of responsibility in system development. Furthermore, Susanto (2021, p. 368) outlines several dimensions of user involvement, including participation in system development, enhanced user and managerial insight, reduced responsibility conflicts, improved time efficiency, accuracy in meeting user needs, increased value and satisfaction, and reduced system maintenance costs.

Personal Technical Skills

Azhar Susanto, as referenced in Wendi Yuliawan and Bobby Wiryawan Saputra (2025, p. 8952), explains that personal technical Skills refers to an individual's ability to perform tasks using the tools, techniques, and procedures required throughout the stages of accounting information system development. Strong technical competence encourages users to utilize the system more effectively, thereby improving system performance and overall organizational efficiency. Supporting this perspective, Robbins (2022, p. 60) identifies three core components of personal technical competence: knowledge, ability, and skills.

User Satisfaction

According to Mendonça et al. (2025, p. 3), "User satisfaction is essentially the alignment between user expectations of ideal care and their perception of the actual care received." In other words, user satisfaction reflects the degree to which expectations of ideal service correspond to perceptions of the service delivered. Mendonça et al. (2025, p. 3) identify three dimensions of user satisfaction: trustworthiness, usability experience, and task technology fit.

Accounting Information System Performance

Mulyadi, as cited in Wendi Yuliawan (2025, p. 8952), defines accounting information system performance as the extent to which the system is able to produce accurate, timely, and relevant financial information to support managerial decision making. This performance reflects the extent to which organizational objectives are achieved; thus, when the system effectively supports decision-making processes, the organization is considered to operate efficiently. Consistent with this view, Romney and Steinbart (2020,

p. 246) propose eight indicators for evaluating AIS performance: content, accuracy, format, ease of use, timeliness, duration of use, frequency of use, and nature of use.

RESEARCH METHOD

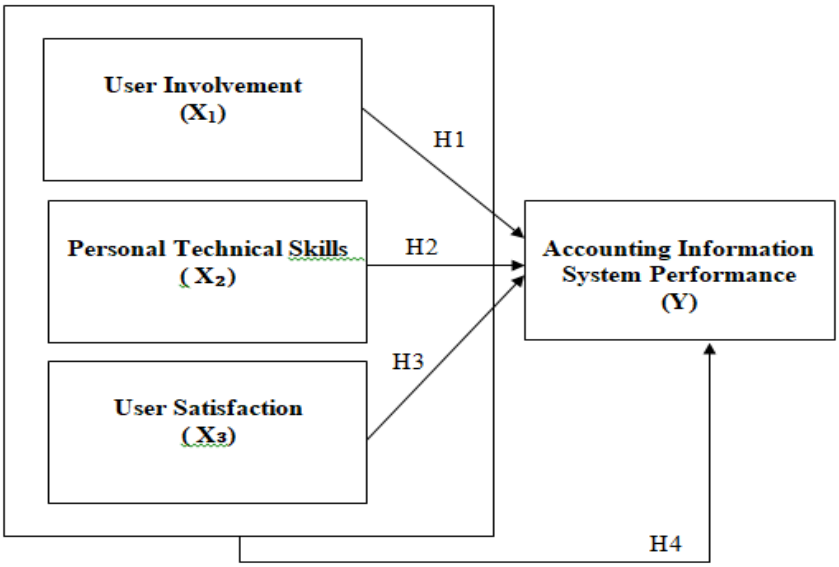

Figure 1.
Research Method
Source: Processed Data (2025)

A hypothesis is a statement or a temporary assumption that will later be tested for its validity within the research process (Creswell, J. W., 2023, p. 121).

H1: User Involvement has a significant influence on Accounting Information System Performance.

H2: Personal Technical Skills have a significant influence on Accounting Information System Performance.

H3: User Satisfaction has a significant influence on Accounting Information System Performance.

H4: User Involvement, Personal Technical Skills, and User Satisfaction collectively have a significant influence on Accounting Information System Performance.

Research Object

The object of this study centers on User Involvement, Personal Technical Skills, and User Satisfaction as the independent variables (X), and Accounting Information System Performance as the dependent variable (Y).

Type of Research

This study employs an associative research method using a survey approach. According to Creswell (2023, p. 150), associative research aims to determine the relationships between two or more variables. Creswell (2023, p. 151) further identifies three types of variable relationships: causal, reciprocal, and symmetrical.

Population and Sample

According to the *Kamus Besar Bahasa Indonesia* (KBBI), a population refers to the total number of individuals or entities within a certain area or category. It represents a

group of people, objects, or units that serve as a source for sampling. This study uses a stratified sampling technique, in which the population is divided into several homogeneous groups or strata based on specific characteristics, and samples are randomly selected from each stratum (Creswell, 2023). The unit of analysis in this study consists of employees or users of the SAP ERP system at PT Hariff Daya Tunggal Engineering (Hariff DTE).

To determine the appropriate sample size, this study refers to Hair et al. (2019), who recommend that the minimum number of respondents should be approximately 15 to 20 times the number of independent variables included in the regression model. This research includes three independent variables (X_1, X_2, and X_3) and one dependent variable (Y). Therefore, the minimum and ideal number of respondents are calculated as follows:

- **15 × 3 = 45 respondents (minimum)**
- **20 × 3 = 60 respondents (ideal)**

Thus, to ensure the validity and reliability of the multiple regression analysis, a total of 60 respondents will be used, aligning with the ideal threshold recommended by Hair et al. (2019).

Table 1.
Operational Definition of Variables

Variable	Definition	Dimension	Indicator	Scale	No
User Involvement (X1)	User involvement refers to individuals who utilize the developed information system, such as operators and managers (end users).	Relationship	Users have access to communicate system requirements to developers.	Interval	1
		Insight	Users understand the benefits of the system in supporting their work.	Interval	2
		Responsibility	Users feel responsible for maintaining data accuracy.	Interval	3
		User Desire	Users have the willingness to utilize the system optimally.	Interval	4
		Time	Involvement in system usage to accelerate the development process.	Interval	5
		Value, Satisfaction, and Support	Gaining tangible benefits and trusting that the	Interval	6

Variable	Definition	Dimension	Indicator	Scale	No
			information system improves work efficiency.		
	Azhar Susanto (2021:254)	Cost *Azhar Susanto (2021:368)*	Understanding the information system well to reduce maintenance costs due to misuse.	Interval	7
Personal Technical Skill (X2)	Personal Technical Skill is the user's capacity to perform various tasks related to how to use tools and regulations that complement one or more stages in the accounting information system development cycle.	Knowledge	Has a sufficient basic understanding of the accounting information system used in the company.	Interval	1
			Users understand how the system can assist in processing and reporting financial information.	Interval	2
		Ability	Able to complete tasks and work effectively by utilizing the available features in the accounting information system.	Interval	3
			Users can adjust system features according to work process needs.	Interval	4
		Skills	Able to communicate and coordinate effectively with colleagues in utilizing the accounting information system.	Interval	5
			Users can adapt to	Interval	6

Variable	Definition	Dimension	Indicator	Scale	No
	Azhar Susanto (2021:49)	Robbins and Judge (2022:60)	technological changes in the accounting information system.		
User Satisfaction (X3)	User satisfaction is essentially the alignment between user expectations of an ideal service and the perception of the actual service received. In other words, user satisfaction refers to the congruence between users' expectations of ideal service and their perception of the actual service they experience.	Trustworthiness	I feel that the accounting information system provides reliable information.	Interval	1
			I believe the data produced by the accounting information system is consistent and dependable in my work.	Interval	2
		Usability Experience	The accounting information system is easy to use in completing my daily tasks.	Interval	3
			I feel comfortable and supported when using the accounting information system in my work process.	Interval	4
	Mendonça et al. (2025, para. 3)	Task–Technology Fit Khoirunnisa & Pratama (2023)	The functions of the accounting information system align with my job requirements.	Interval	5
			The accounting information system helps me complete tasks more effectively and efficiently.	Interval	6
Accounting Information System	The performance of the AIS represents the	Content	The information presented by the system is complete	Interval	1

Variable	Definition	Dimension	Indicator	Scale	No
Performance (Y)	level of system achievement in providing accurate, timely, and relevant financial information for managerial decision-making. Mulyadi (2021, p.45)		and relevant.		
		Accuracy	The information generated by the system is accurate and reliable.	Interval	2
		Format	The presentation format of the system's information is easy to understand.	Interval	3
		Ease of Use	The system is easy to operate, enhancing user comfort and usage intensity.	Interval	4
		Timeliness	The information is available promptly to support quick and efficient decision-making.	Interval	5
		Usage Duration	The system is used for a sufficient duration to support daily work activities.	Interval	6
		Usage Frequency	The system is routinely used in operational activities.	Interval	7
		Nature of Use B. Romney and Paul John Steinbart (2020, p.246); Siregar, Y. D. F. (2021, p.581)	The system is used for various tasks and types of work.	Interval	8

Source of Data: Processed from various sources (2025)

RESULTS AND DISCUSSION

Data Collection Technique

The data collection technique employed in this study was a questionnaire developed based on library research, online research, and field observations. The measurement of data utilized the Likert Scale, which is commonly used to assess attitudes, opinions, and perceptions of individuals or groups toward social phenomena (Sugiyono, 2020, p. 93).

Table 2.
Likert Scale Weights/ Scores

No	Answer Options	Weight / Score
1	Strongly Disagree	1
2	Disagree	2
3	Neutral	3
4	Agree	4
5	Strongly Agree	5

Source: Bryman, A., & Bell (2021)

Data Analysis Method

The data analysis was carried out using Multiple Linear Regression, supported by several statistical procedures, including the Validity Test, Reliability Test, Classical Assumption Tests, Partial Statistical Test (t-test), Simultaneous Statistical Test (F-test), and the Coefficient of Determination Test (R^2).

Discussion of Data Analysis Results

The results of the validity and reliability tests show that all variables, User Involvement (X1), Personal Technical Skills (X2), User Satisfaction (X3), and Accounting Information System Performance (Y), are both valid and reliable. This conclusion is based on their compliance with the established statistical criteria, as outlined below:

Table 3.
Validity and Reliability Test Results

Criteria	X1	X2	X3	Y
Validity Standard	≥ 0.30	≥ 0.30	≥ 0.30	≥ 0.30
Validity Realization	808 – 0.874	0.723 – 0.817	0.703 – 0.818	0.606 – 0.821
Cronbach's Alpha Reliability Standard	≥ 0.60	≥ 0.60	≥ 0.60	≥ 0.60
Reliability Realization	0.923	0.867	0.841	0.891

Source: Processed Data (2025)

The results of the Classical Assumption Test indicate that the data are normally distributed and do not exhibit multicollinearity or heteroscedasticity. Therefore, it can be concluded that the regression model is free from assumption violations and meets the requirements for producing a valid linear regression model.

The Multiple Linear Regression model is expressed as:

$$\mathbf{Y = a + b_1X_1 + b_2X_2 + b_3X_3}$$

Based on the results of the regression analysis, the following equation is obtained:

$$\mathbf{Y = 1.807 + 0.247X_1 + 0.415X_2 + 0.316X_3}$$

- **a = 1.807** indicates that if user involvement (X_1), personal technical skills (X_2), and user satisfaction (X_3) are all equal to zero, the accounting information system performance (Y) will have a baseline value of 1.807.
- **b_1 = 0.247** means that a one-unit increase in user involvement (X_1), while X_2 and X_3 remain constant, will increase accounting information system performance (Y) by 0.247 units.
- **b_2 = 0.415** means that a one-unit increase in personal technical skills (X_2), while X_1 and X_3 remain constant, will increase accounting information system performance (Y) by 0.415 units.
- **b_3 = 0.316** means that a one-unit increase in user satisfaction (X_3), while X_1 and X_2 remain constant, will increase accounting information system performance (Y) by 0.316 units.

The partial statistical test (t-test) is used to determine the individual influence of user involvement, personal technical skills, and user satisfaction on accounting information system performance. The decision criteria for the t-test are as follows:

1. If *t-count* < *t-table* and the significance value > 0.05, then H_0 is accepted and H_1 is rejected.
2. If *t-count* > *t-table* and the significance value < 0.05, then H_0 is rejected and H_1 is accepted.

The t-table value is determined using the following formula:

t-table = (α/2; n – k – 1) = (0.05/2 ; 60 – 3 – 1) = (0.025 ; 56) = 2.003

Table 4.
Results of the Multiple Linear Regression Model
Coefficients

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
1 (Constant)	1.807	2.072	—	0.872	0.387
User Involvement	0.244	0.100	0.247	2.442	0.018
Personal Technical Skills	0.559	0.172	0.415	3.256	0.002
User Satisfaction	0.422	0.129	0.316	3.258	0.002

Source: SPSS Output Version 29

Based on the hypothesis testing results presented in the table above, the findings indicate the following:

- The User Involvement variable (X1) has a significance value of 0.018 < 0.05 and a t-count of 2.442 > t-table 2.003. This indicates that, partially, User Involvement has a significant effect on the performance of the Accounting Information System.
- The Personal Technical skills variable (X2) has a significance value of 0.002 < 0.05 and a t-count of 3.256 > t-table 2.003. This shows that, partially, Personal Technical skills have a significant effect on the performance of the Accounting Information System.

- The User Satisfaction variable (X3) has a significance value of 0.002 < 0.05 and a t-count of 3.258 > t-table 2.003. Thus, partially, User Satisfaction has a significant effect on the performance of the Accounting Information System.

Table 5.
ANOVA Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	699.340	3	233.113	88.809	.000[b]
Residual	146.994	56	2.625	—	—
Total	846.333	59	—	—	—

a. Dependent Variable: AIS Performance
b. Predictors: (Constant), User Involvement, Personal Technical Skills, User Satisfaction.

Based on the SPSS Version 29 output, it is known that the variables User Satisfaction, User Involvement, and Personal Technical skills have significance values of 0.000 < 0.05, and the calculated F value (Fcount) is 88.809, which is greater than the F-table value (2.77). Therefore, it can be concluded that User Satisfaction, User Involvement, and Personal Technical skills simultaneously have a significant effect on the performance of the Accounting Information System at PT Hariff DTE. The results of the Partial Determination Coefficient Test (r^2) are used to determine which independent variable has the greatest influence on the dependent variable. The independent variable that has the most dominant effect on the dependent variable is indicated by the largest r^2 value. The contribution of each predictor (independent) variable to the dependent variable in regression analysis is referred to as the Effective Contribution (SE). In this context, the total effective contributions of all independent variables are equal to the coefficient of determination (R^2). Meanwhile, the measure indicating the proportion of a predictor variable's contribution to the total regression sum of squares is called the Relative Contribution (SR), where the total relative contributions of all predictor variables equal 100% or 1.

Formula for SE:

$$SE(X)\% = Beta \times Correlation\ Coefficient \times 100$$

Formula for SR:

$$SR(X)\% = SE(X)\% / R\ Square$$

The SPSS Version 29 output presents the results of the Partial Determination Coefficient Test as follows:

Table 6
Partial Determination Coefficient Test Results

Variable	Regression Coefficient (Beta)	Correlation Coefficient (r)	Effective Contribution (SE)	Relative Contribution (SR)	R Square
X1 (User Involvement)	0.247	0.811	**20.03%**	24.24%	**82.6%**
X2 (Personal Technical skills)	0.415	0.880	**36.52%**	44.19%	—
X3 (User	0.316	0.826	**26.10%**	31.57%	—

Variable	Regression Coefficient (Beta)	Correlation Coefficient (r)	Effective Contribution (SE)	Relative Contribution (SR)	R Square
Satisfaction)					

Source: SPSS Output Version 29 – processed by the author

Based on the results of the coefficient of determination analysis, the user involvement variable (X1) contributes 20.03% to the performance of the accounting information system. The personal technical skills variable (X2) contributes 36.52%, while the user satisfaction variable (X3) contributes 26.10% to the performance of the accounting information system. The coefficient of determination (r^2) value of 0.826 indicates that 82.6% of the variation in the performance of the accounting information system is explained by user involvement, personal technical skills, and user satisfaction. The remaining 17.4% is influenced by other variables not examined in this study.

CONCLUSION

The results of the analysis show that Hypothesis H1 is accepted, indicating that user involvement contributes 20.03% to the performance of the accounting information system. Hypothesis H2 is also accepted, demonstrating that personal technical skills has a 36.52% influence on the performance of the accounting information system. Furthermore, Hypothesis H3 is accepted, meaning that user satisfaction contributes 26.10% to the performance of the accounting information system. Finally, Hypothesis H4 is accepted, confirming that user involvement, personal technical skills, and user satisfaction collectively influence the performance of the accounting information system by 82.6%, while the remaining 17.4% is affected by other factors not examined in this study.

Suggestions

Based on the findings of this study, several suggestions can be proposed. For companies, strengthening user involvement, personal technical skills, and user satisfaction is essential for improving the effectiveness of accounting information systems. This can be achieved through routine system updates, targeted training programs, and ongoing mentoring sessions that ensure employees are able to maximize the system's functionality in support of organizational goals. For future researchers, it is recommended to broaden the scope of study by incorporating other variables that may influence accounting information system performance. Factors such as motivation, job satisfaction, and the work environment may offer deeper insights and contribute to a more holistic understanding of system performance within organizational settings.

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