# The Influence of User Ability to Effectiveness of Accounting Information Systems: Research on the Tax Office (LTO) in West Java Regional Office

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## Abstract

The user ability is important in the development of the system as a composition for the success of a system. Any sophisticated structures, systems and information technology will not be able to run optimally without supported by capable human resources and integrity. The purpose of this study was to determine the effect on the user ability to effectiveness of accounting information system surveys on the Tax Office (KPP) in West Java Regional Office I.

This study used a descriptive and verification method. The unit of observation in this study was five tax offices in West Java Regional Office 1 with employees analysis unit on Data and Information Processing section numbering 40 people. The data quality of the test was test validity and reliability, using the data conversion through the *Method of Successive Intervals*. The statistic test used is the calculation of *Pearson Product Moment* correlation, coefficient of determination, and hypothesis test using the help of SPSS 2.0 for Microsoft Windows.

The results showed that the user ability has influence and a positive effect on the Effectiveness of Accounting Information System which is measured by the dimension of Systems User Satisfaction, subsequently Information Systems Effectiveness measured with the system usage is not influenced by personal capabilities

**Keywords:** User Capabilities, Effectiveness of Accounting Information Systems, User Satisfaction and System Usage.

## 1.    Introduction

Accounting Information System is an element of the organization that provides the users with warning information and the information for decision making through processing financial events. These is a more through definition of the accounting information systems as Follows: " an Accounting Information System is designed to convert information data into useful financial reports and present them to the manager (s) inside the organization  and the authorities outside (Dehghanzade, Moradi, and Raghibi : 2011).

The fact is not all available accounting information systems in organizations can be effectively used, these conditions correspond to the facts found in the field which are presented by Taufiequrachman Ruki (2011) in "National Meeting (Rakernas) of Government Accounting and Financial Report", who suggests one of the findings of the BPK in the examination of Government Financial Statements (LKPP) in 2010 there was the receipt of recording result from the State Treasury and the Directorate General of Taxation (DJP) indicates that is not at the same amount. It does not indicate the integration between Software Accounting Information Systems in the government sector (DJP and the State Treasury).

Such a discrepancy includes recording by the State Treasury of IDR 965.33 billion of which are not found in the record of the DJP, subsequent recording of receipt by DJP at IDR 645.2 billion was not found in the record according to the State Treasury. Furthermore BPK also found a cancellation of tax revenue by Bank of IDR 3.39 trillion. The other drawback, the system of control over the recording of the tax receivable by the agency is not sufficient (Taufiequrachman Ruki, 2011)

The others fact that were also found by Luki Alfirman (2010) that is expressed in Taxation Seminar, who states that approximately 20 % or approximately 5,000 to 6,000 employees of the Directorate General of Taxation is still stuttering technology namely clueless so it is not optimal in utilizing modern technology to work. Meanwhile, next, the Taxation Supervising Commissions (Komwas) chairman Anwar Suprijadi (2010) also states, Human Resource issues in the tax office should be emphasized to the quality of the workforce. Regarding the quality of workers who haven't been modern, still according to Luki Alfirman (2010), it can be covered with

information technology.

Based on the description can be said that the information system conditions are not integrated as well as the user low understanding and expertise in operating system information that could not be denied and it is already known by many parties, it needs serious reform in the information systems field, so that the presence of an effective information system with good personal capability is expected to help the organizations in achieving its objectives.

The successful implementation of Accounting Information Systems in an organisation confronted to two main indicators: the system usage and user satisfaction (Acep Komara : 2005). Results of previous studies have ever been investigated by Baroudi, Olson & Ives (1986), Lucas (197), Robey (1979), Schewe (1976) in Tait & Vasey (1988); Cerullo (1980), Ginzberg (1981), King & Rodriguez (1978), Zmud (1979) in DeLone (1992) and Montazemi (1988) argued that the use of the system as an indicator of the system success. Furthermore, Montazemy (1988), Bailey & Pearson (1983), Edstrom (1977), Ives, Olson and Baorudi (1983), Pearson (1977) and Treacy (1985) in Tait and Vasey (1988), state that Information user satisfaction is an indicator of the success of Information Systems.

DeLone & McLeans (2003) in Raid Moh'd Al –adaileh (2009 proposed in their later study revealed that IS Quality has Three Major dimension Including : Information Quality, System Quality, and Service Quality and each should be measured or controlled which will affect "System Use" and " User Statisfaction". Past research in information systems has defined system effectiveness in terms of " user information satisfaction" or perceptions of system users about the extent to which the information system available to them meets their information requrements. Nicolau (2000) in Dehghanzade, Moradi, and Raghibi (2011).

Acep Komara (2005) based on various literature study and the research concluded that the use of the system (system use) and user satisfaction (user information satisfaction) is a measure of the effectiveness of information systems, the two dimensions have been used in a variety of information systems research as a substitute (surrogate) for measuring the effectiveness/performance of AIS as it was done by Montazemi (1988), Choe (1966), Sugiharto (2001).

The information system should involve an understanding of how people work and social practices involved in there (Indeje and Zheng, 2010:4). Therefore, the information system is not regarded as a technical system with behavioral implications but rather conceptualized as a social system which information technology is only as one element which plays an important role in information system is the integration of *brain-ware* as well as the relationship with the organization (Walsham et al, 1988). The same opinion was expressed by Claver et.al that information systems involve essential components, it is people and according to Fontaine (2007) organizational structure is a crucial component of the overall *business strategy*, the essence of *organizing* is *resources*, particularly is human resources.

Rosemary Cafasaro in O'Brien and Marakas (2009) also stated that there are several reasons that lead to the success or failure of an organization/company in implementing information systems. Factors that affect the success of information systems implementation are the support of the executive management, the user ability, the involvement of the *end user* (end user), clear use of the company needs, careful planning, and the hope of a real company. While the reason for the failure of the information systems implementation are due to lack of executive management support and input from *end-users*, statement of need and specifications which are not complete and are always changing, as well as technological incompetence.

Amorso (1989) says that the quality user is a factor that plays an important role in the successful of accounting information systems implementation and the use of advanced information technology in the organization, therefore the quality of the user plays an important role in the implementation and development of an information system and the selection of the person or right team who are competent and experienced in their field is a prerequisite in building an information system in a company (Sunarti Setianingsih : 1998).

Such users are employees who are competent and reliable is a valuable resource for a business, the goal of user function is effectively manage the resources, the personnel function well developed covers recruitment, training, continuing education, counseling, evaluation, labor relations, and administration of compensation (James A. Hall : 2007).

Research conducted by William H. DeLone and Ephraim R. McLean (2005) about *Information Systems Success : The Quest for the Dependent Variable* stated that the success of the accounting information systems study has

become an elusive one to define. Taxonomy is the opinion of six major dimensions or categories of accounting information systems success, system quality, information quality, user capabilities, user satisfaction, individual impact and organizational impact.

Soegiharto research (2001) concluded that personal capability not positively influences the effectiveness of Accounting Information Systems both in terms of user satisfaction and system usage. Soegiharto research results (2001) is also supported by the results of the study, Tjhai Jen Fung (2002), Luciana Spica Almilia and Irmaya Briliantien (2007), and Dedi Rusdi and Nurul Megawati ( 2011), while research results of Choe (1996), Acep Komara (2005), concluded that the users personal capability affects to system effectiveness measured with the system use.

Based on the background it was obtained picture of the results supporting and contrary to previous researchers that attracted the interest of researchers to conduct research on the same topic, namely the influence of the personal capabilities of the effectiveness of accounting information systems at the Tax Office (KPP) in the West Java Regional Office 1.

## II. Theoritical Framework and Hypothesis.

Effectiveness of Accounting Information Systems as proposed by Marshall B. Romey and Paul John Steinbart (2006:7) is reflected in the organization's goal to provide value to their customers, and requires the implementation of a variety of different activities. In its activities, the company does the different activities that are drafted in the form of the value chain (*value chain*).

Kristi & Martha (1995) in Mohammad W Hamdan (2012), reviewed the measures used to evaluate the Effectiveness of Information Systems, they investigated whether usage and statisfaction measures are appropriate surrogates for decisions performance. According to their study, decision performance is most direct of the three measures (usage, statisfaction, decisions performance) because it is often difficult to measure decision performance. System usage and user statisfaction are often used as substitute measures for decision performance in research and Practices.

Still according to Kristi & Martha (1995) in Mohammad W Hamdan (2012), study confirms that conclusions about AIS effectiveness based on statisfaction and usage measures as substitutes for decision performance should be interpreted with caution.

Measurement of the effectiveness of Accounting Information Systems (AIS) are also equally expressed by Khalil (1997) and Tjhai Jen Fung (2002), which measures the effectiveness of accounting information systems using user satisfaction and system usage. DeLone & McLean (1992) in Raid Moh'd Al-adaileh (2009) describe the Information System Success Model (IS success model). In the model described there are six variables that can be used as benchmarks to measure the success of information systems, namely: Systems Quality, Information Quality, System Use, User Satisfaction, Individual Impact and Organizational Impact. The model which was described as follows:



Figure 1: ISs Success Model (DeLone & McLean 1992)
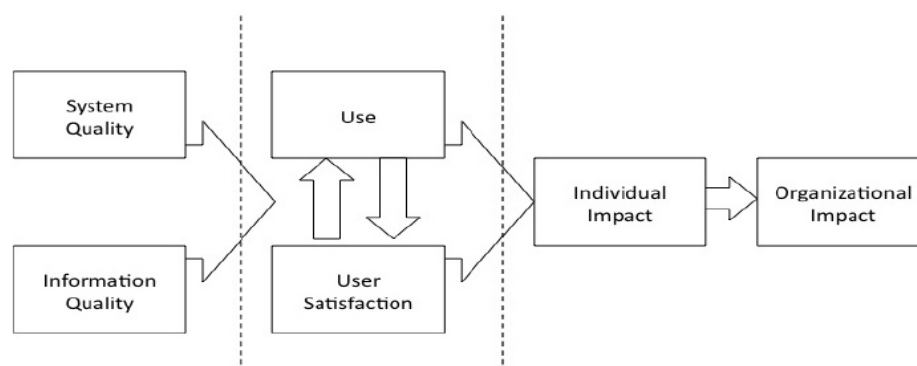
According to Olson & Ives, in Asep Komara (2005), user involvement is involvement in the system development process by members of the organization or members of the target user group. Bodnar and Hapwood (2004:24) adds that management, users and system personnel involved in the design and operation of an information system, usually design team comprising representatives of the users, analysis and management was formed to identify needs, develop technical specifications, and implement systems that is new. The new information system

causes changes among personnel working relationships, changing job descriptions of personnel, and even changes in the formal organizational structure. Failure to consider all of these things can cause the output of the system is not used by the user, even the system is said to be technically good.

Azhar Susanto (2002:369) gave the same statement about the importance of user involvement in the development of information systems, each of the methods and techniques of information systems development requires a user role in every stage of the design and development of information systems.

Furthermore Bodnar and Hapwood (2004:25) suggests design philosophy user-oriented indicates the importance of attitude and approach to systems development that consciously consider the entire context of the organization. Users need to be involved in application design. Meticulous attitudes in designing output, both in terms of quantity and format of the report can reduce further hassles users to process the data and ask for a new financial reporting format after the system is operated. Output needs to be designed with a focus on the needs of decision makers.

The influence of user personal capabilities and user involvement will determine the success of the implementation of accounting information systems, the interactions between the people involved in the implementation of the system, good coordination and proper supervision will help the passes accounting information systems, as well as the organization of the company, the employees influence cannot be released to the problem of human behavior that are involved in the organization (George:2000:22).

Stephen Robbins (2008:52) defines the ability of the user as an individual's capacity to perform various tasks in a job. Meanwhile, according to Thoha (1996) stated that the ability of users is one element in a maturity related with knowledge or skills that can be gained from education and training. This is supported by the opinion of the Keith Davis in Mangkunagara (2000:67) who states that "The ability (*abilities*) is the same as the knowledge and skills (*knowledge and skills*).

According to Mohammad Zain and Badudu (2010:10) understanding of a user's ability is as follows: "The ability of the user is ability, skill, the power we strive to ourselves".  Meanwhile, according to Anggiat M.Sinaga and Sri Hadiati (2001:34) defines the ability of the user as follows: "The ability of the user as a basic by itself is related to the work implementation effectively or very successfully".

Jin (2003) also states that the appropriate use of information systems and supported by the personnel expertise who operates can improve the performance of the company and the individual concerned. The conditions that facilitate included equipment that supports information systems such as software and hardware should be available within the company so that the user can utilize information systems according to their needs.

Azhar Susanto (2008) suggested that brain-ware component is the most important component in the development of information systems. User involvement in information system development is not considered to be sufficient to support the development of an effective accounting information system. The less effective is because not all of the user's involvement will bring success. There are several reasons that cause failure in the application of information systems, the causes of this failure stated by Azhar Susanto (2004:370), as follows:
1. Not provided knowledge so that users are not willing to make a decision or give their view, because users do not understand the impact of their decision.
2. Lack of experience in determining the decision because the culture does not support the environment and lack of support from the organizations to participate in making decisions.
3. Decision-making limited to stages that allow a user or employee involved in decision making.
4. The lack of opportunity to perform the test and the lack of opportunity to learn, it would appear because of fear of the high costs that need to be incurred for such activities.

The same opinion was expressed by Al-Bahra Bin Ladjamudin (2005:30), that in conducting system development, a systems analyst must have extensive knowledge and specialized expertise. The skills and knowledge needed in a good system development according to Al-Bahra Bin Ladjamudin (2005:30), are:
a. Knowledge and expertise on data processing techniques, computer technology and computer programming
b. Knowledge on general business
c. Knowledge on quantitative methods
d. Experts in solving complex problems into smaller problems
e. Experts in communicating and building relationships

Based on the description can be said that the ability of the user is needed to improve the effectiveness of accounting information systems, due to having the knowledge by the user, the user will be able to provide

guidance provided by the user during operation of information systems.

A similar argument about the influence of the user capability on the effectiveness of information systems stated also by Azhar Susanto (2004:370) that: there are several criteria that must be considered in order to support the user in the development of information systems to be effective, namely:
1.  Promote two-way communication.
2.  Providing an integrated network.
3.  Recognize *user's* pluralism.
4.  Has a dynamic capability.
5.  Easy to handle *user* desires.
6.  Easy identify *user* needs.
7.  The availability of adequate resources such as finance, time, effort and expertise.

Statement which states the relationship between the variables of personnel expertise on of the effectiveness of information system proposed by Dedi Rusdi and Nurul Megawati (2010) in their journal, as follows: Quality information systems will be formed from well-designed information. Utilization of appropriate information systems and is supported by the expertise of the personnel who operates it can improve the performance of the company or the individual concerned.

Based on the above description can be concluded that in order to produce an effective information system user must have the dynamic capability and firm must have adequate resources, the example is the use of experts. With the availability of competent human resources that will improve the performance of individuals and companies so that the accounting information system can be effective.
The research hypothesis can be formulated as follows:

| H1 | User ability affects positive significantly on system usage |
|----|-------------------------------------------------------------|
| H2 | User capability affects positive significantly on user satisfaction |

## III. Research Method.

The method used in this research is *Descriptive* and *Verification*. Data used in this study is primary data. Primary data in this study was obtained by distributing questionnaires and interviews directly with the parties related to the research conducted.

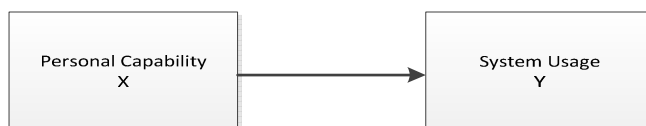**Research Variables**
This study uses three variables:
1.  Personal Capability (independent), which can be divided into specialists ability and generalist ability which are measured using the average of education level in the information system users implementation (Soegiharto : 2001)
2.  User Satisfaction (dependent). User satisfaction indicates how far users are satisfied and believe in a system of information provided to meet their needs (Ives et.al :1983). This variable is measured with an instrument developed by Doll and Torkzadeh (1988 ) in Seddon & Yip (1992 ) using 12 items 7 point with a Likert scale (acep Komara : 2005)
3.  Information System Usage (dependent) shows the usage frequency and the user's willingness to use the system (choe : 1996) measured by 2 items 7 point in a Likert scale. (Acep Komara : 2005)

All of these three variables which described in the study paradigm are as follows:

Model 1

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┌──────────────────────┐              ┌──────────────────────┐
│ Personal Capability  │──────────▶   │  User Statisfaction  │
│         X            │              │          Y           │
└──────────────────────┘              └──────────────────────┘
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Model 2

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┌──────────────────────┐              ┌──────────────────────┐
│ Personal Capability  │──────────▶   │    System Usage      │
│         X            │              │          Y           │
└──────────────────────┘              └──────────────────────┘
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**The unit of analysis, population and sample**

The unit of analysis in this study is the employees at Tax Office in West Java Regional Office 1 especially in the PDI (Data Processing and Information). As the number of employees at the tax office PDI section in the region of West Java Regional Office I total of 40 people, it can be concluded that in this study population was 40 people so the sampling technique used is saturated sampling technique, because the whole population is used as a sample.

**Test of Validity and Reliability**

To determine whether the questionnaire we ask is valid and reliable or not then we have to perform testing of the questionnaire which we proposed to the respondents. There are 2 kinds of testing required to overcome this, the validity of the test (*test of validity*) and reliability test (*test of reliability*).

**Data Conversion**

Measurement scale of the questionnaire resulted in data measurement scale is *ordinal*, while the analysis of the data used to validate the hypothesis suggests an interval data minimum, then measurement scale of the ordinal scale data needs to be improved into an interval scale through the *Method of Successive Intervals* with the following formula :

$$\text{Mean of Interval}: \frac{[\text{Density of lower limit}] - [\text{Density of upper limit}]}{[\text{Area bellow upper limit}] - [\text{Area bellow lower limit}]}$$

Calculate the score (the value of the transformation) for each answer choice with the following equation:

$$\text{Score} = \text{Scala Value} - \text{Scala Value}_{minimum} + 1$$

**Data Analysis**

Data analysis was done by:

    a) Correlation Analysis
        Correlation test is used to determine how strong the relationship between variables x and y is, using the *Pearson* correlation coefficient approach
    b) Determination Coefficient Analysis
        The percentage role of all the free variables on the value of independent variables is indicated by the coefficient of determination ($R^2$). The greater the value indicates that the regression equation resulting either to estimate the dependent variable. The coefficient of determination result can be seen from the calculation of the Microsoft/SPSS or manually obtained from $R^2 = SSreg/Sstot$
    c) Hypotesis Testing
        Perform a t-test, to test the effect of each independent variable on the dependent variable. There are two hypotheses in this study. Both hypothesis were tested by t-test statistic with the provisions of $H_0$ is rejected if $t_{count}$ is greater than the critical t value for $\alpha = 0.05$.

**IV. Data Analysis and Discussion.**

**1. Profile of Respondents**

Of the 40 people surveyed, 9 or (22.5 %) were aged between 20-25 years old, 6 or (15.0 %) aged between 26-30 years old, 7 or (17.5 %) aged between 31-35 years old, 5 or (12.5 %) aged between 36-40 years old and 13 or (32.5 %) aged over 40 years old. This indicates that the majority of respondents aged over 40 years old, these data indicate that the officer in section Data Processing and Information (PDI) has a very harmonious combination of age, which is combined with the high spirit of employees with employees who have working experience in long time.

Profile of respondents by last education: the amount of most respondents is at Strata education level (S1), as many as 16 respondents or (40.0 %), followed by the group education diploma or a total of 12 respondents (30.0 %) and in the group of high school education or as many as 7 respondents (17.0 %) of the total respondents. While the Strata II (S2) only 5 respondents or (12.5 %) of the total respondents. It can be concluded that the majority of respondents in this study have last educated in Strata I (S1). Due to the section of the PDI is necessary that employees will understand more about Information Systems in addition to be expected can count on not only the speed but also accuracy.

Profile of respondents by working period: part of the respondents had worked more than 5 years, which amounted to a total of 24 respondents or (60.0 %), followed by respondents with working period of 1-3 years as

many as 9 respondents or by (22.5 %), who have working period of 3-5 years as many as 5 respondents or by (12.5 %) and who have working period of less than 1 year or for as many as 2 respondents (5.0%) of the total respondents. Data shows that the majority of employees in the Data Processing and Information section already have good working experience and high commitment by always complying with the conduct code of DGT employees.

**2. The influence of Users Ability on Accounting Information Systems Effectiveness as measured by User Satisfaction.**

To test the hypothesis, it was first performed using Pearson correlation test and coefficient of determination with tools SPSS ver 20. The results are as follows:

**Tabel 4.1**
**Correlation Personal Capability to User Satisfaction**
**Correlations**

| | | User Satisfaction | Personal Capability |
|---|---|---|---|
| Pearson Correlation | User Satisfaction | 1.000 | .426 |
| | Personal Capability | **.426** | 1.000 |
| Sig. (1-tailed) | User Satisfaction | . | .003 |
| | Personal Capability | **.003** | . |
| N | User Satisfaction | 40 | 40 |
| | Personal Capability | 40 | 40 |

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | .426[a] | .182 | .160 | 25.57947 | .182 | 8.436 | 1 | 38 | .006 | .611 |

a. Predictors: (Constant), Personal Capability
b. Dependent Variable: User Satisfaction

Based on the results of this study, described as follows:
- The correlation value between the ability of the user to the Information Systems Effectiveness is measured by the users satisfaction is at 0.426 % which is included in relationships category Moderate/Fairly.
- The effectiveness of the accounting information system is measured using the User Satisfaction is influenced at 18.2%, while 81.8 % is influenced by other factors which are not examined in this study.
- Based on the correlation table it can be seen that the value of sig (2-tailed) is the number of 0.03 means that the results of this study reject $H_o$ and accept $H_1$ which means the ability of user effect positive significantly on the effectiveness of Accounting Information Systems as measured by user satisfaction.

**Results of Analysis:**
- The effect on the user ability of Information Systems Effectiveness measured using user satisfaction at 18.2 % can be said that the user ability variables have the influence that is less dominant which suggests there are other independent variables that affect effectiveness of accounting information systems such as: user involvement in system development, the size of the organization, top management support, formalization development, data quality, and still many others. In the course of a study will need to be observed for other variables that have been previously tested as has been done by Ein - Dor and Segev (1978), and Montazemy (1988) as described previously.

- The results of this study support previous research that studied by Tjhai Jen Fung (2002) in advanced research of Luciana Spica Almilia Irmaya Briliantien (2007) gives the result that the user ability affects the effectiveness of Accounting Information Systems as measured by user satisfaction. Under this condition can be interpreted that the higher the ability of the user, the user will have sufficient

knowledge and skills that will improve the effectiveness of Accounting Information Systems in terms of user satisfaction. With the implementation of accounting information systems supported by a good user capability, it will increase the satisfaction in using accounting information system then the presence of user satisfaction, users will continue to use it in resolving their work.

- The results of this study do not support previous studies that investigated by Soegiharto (2001), Luciana Spica Almilia and Irmaya Briliantien (2007), and Nurul Megawati and Desi Rusdi (2011). The results of their study concluded that the effectiveness of Accounting Information Systems are not affected in terms of system use satisfaction because of the use of information systems is not performed by all employees but by small part of employees in a particular department, it is electronic data processing department.

**3. Users Ability Influence to Effectiveness of Accounting Information Systems as measured by the System Usage**
To test the hypothesis, it was first performed using Pearson correlation test and coefficient of determination with tools SPSS ver 20. The results are as follows:

**Correlations**

|  |  | System Usage | Personal Capability |
|---|---|---|---|
| Pearson Correlation | System Usage | 1.000 | .301 |
|  | Personal Capability | .301 | 1.000 |
| Sig. (1-tailed) | System Usage | . | .030 |
|  | Personal Capability | .030 | . |
| N | System Usage | 40 | 40 |
|  | Personal Capability | 40 | 40 |

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|---|---|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  | R Square Change | F Change | df1 | df2 | Sig. F Change |  |
| 1 | .301[a] | .090 | .066 | 14.41807 | .090 | 3.778 | 1 | 38 | .059 | 1.047 |

a. Predictors: (Constant), Personal Capability
b. Dependent Variable: System Usage

Based on the results of this study are described as follows:
- The value of the correlation between the ability of users to Information Systems Effectiveness as measured by user satisfaction is at 0.301 included in category relationships Moderate/Fairly.
- Based on the coefficient of determination test is known that the effectiveness of accounting information systems as measured using System Usage influenced by User Satisfaction only at 9 % while the remaining 91 % is influenced by other factors not examined in this study.
- Based on the correlation table it can be seen that the value of sig (2-tailed) is the number of 0.03 means that the results of this study reject $H_o$ and accept $H_1$ which means the ability of user effect positive significantly on the effectiveness of Accounting Information System the system as measured by the System Usage.

**Results of Analysis:**
- The effect on the ability of users of Information Systems Effectiveness which is measured using user satisfaction at 9 % can be said that the ability of the user variable has no dominant influence which implies there are other independent variables that affect the Effectiveness of Accounting information systems such as: user involvement in system development. The size of the organization, top management support, development formalization, data quality, and still many others. In the next study will need to be observed for other variables that have been previously tested as has been done by Ein - Dor and Segev (1978), and Montazemy (1988) as described previously.
- The results of this study do not support the research conducted by Soegiharto (2001), Luciana Spica

Almilia and Irmaya Briliantien (2007), and Dedi Rusdi and Nurul Megawati (2011). Their results concluded that the personal capability does not affect the system usage.

- The results of this study support the research conducted by Acep Komara (2005) and Choe (1996) which suggested that personal capability of users affect the effectiveness of the system measured with the system usage.
- The results of this study provide a result that the user participation level who has the expertise in terms of both education and experience in systems development impact on the more frequent users (end user) use of information systems and the more often respondents use information systems.

Based on this research, overall it can be concluded that the ability of users effect on information systems effectiveness, as measured by system user satisfaction and system usage on the Tax Office (LTO) in West Java Regional Office 1. The ability of users to the effectiveness of Accounting Information Systems as measured by user satisfaction and system users are included in the category of fairly.

The condition when analyzed occurs as a service provider to the public, employees at Tax Office (LPO) must have user good ability so that with the user good ability, user will feel the satisfaction in the system usage. Users who use the system in this study are not only limited to employees of the Tax Office (KPP) in West Java Regional Office 1 only, but users of this system can also be applied to taxpayers who use tax system which is one of the service facilities at the Tax Office (KPP), if the user ability is limited, it will lead the users are reluctant to use the system so it causes users are not satisfied with the existing system due to lack of knowledge and experience they have.

## V. Conslusion, Implication, Suggestion and Limitation.

### I. Conslusion

a) The ability of users effects positive significant on the effectiveness of Accounting Information Systems as measured by user satisfaction and system usage, the influence of the ability of the user to the effectiveness of Accounting Information Systems as measured by user satisfaction and system usage which are included in the category of fairly.

b) Based on the research results obtained User Capabilities are not dominant variable affecting the effectiveness of the accounting information system, because based on the test, the coefficient of determination showed very little effect, namely 18.2% for user satisfaction and 9% for the system usage

c) The results of the study conducted by researchers supports the existing phenomenon, because this phenomenon says about 20% or about 5,000 to 6,000 employees of the Directorate General of Taxation are still stuttering technology, namely clueless, so it is not optimal in utilizing modern technology to work (Luki Alfirman, 2010).

### 2. Implication

a) The results of this study are expected to have an impact on the growing of users interests in improving their personal abilities, so that with the increase in user capabilities (*user*) on the employees in the Tax Office environment (KPP) in West Java Regional Office 1. So with the proper user's ability can increase the effectiveness of accounting information systems at the agency.

b) This study raises implications for the ability of users did not provide a dominant influence on the effectiveness of accounting information systems, so it is necessary to study other variables that would provide a dominant influence on the effectiveness of accounting information systems.

c) With the capabilities of good users are expected that the users feel more satisfied to use it so the impact on the use of information systems, thereby enhancing the effectiveness of the using accounting information systems.

### 3. Suggestion

a) In order to know the dominant factor affecting the effectiveness of Accounting Information Systems, further research is recommended to increase the independent variable according to previous research results conducted by some previous researchers, Montazemi (1988), Choe (1996), Soegiharto (2001), Tjhai Fung Jen (2002), Acep Komara (2005) Luciana Spica Almilia and Irmaya Briliantien (2007), and Dedi Rusdi and Nurul Megawati (2011).

b) The researcher is expected to expand further observations in conducting research which is not limited to one area/unit of analysis, but is expected to be expanded in the region/other unit of analysis and so research results can be generalized as well.

c) User satisfaction and system usage are the reflection of the performance of the software used that

reflects the effectiveness of the software used. In this study, it does not elaborate on the special purpose of the software used yet. For further research it needs to be examined and developed.

**4. Limitation**

a) Although the ability of users variables prove significant affect the effectiveness of Accounting Information Systems as measured by user satisfaction and system usage but the effect is only included in the category of fairly, it means the ability of users based on the results of the study is not a dominant variable affecting the effectiveness of accounting information systems.

b) The use of independent variables in this study is limited to the ability of users. It is felt that it is suitable to the objectives of researchers who focus on the ability of the user variables. It is based on theoretical studies that have been discussed earlier that an effective information system should be supported by a user who is able to use it or have a good personal capabilities (Thjai Fung Jen ; 2002).

c) In this study do not exploration the existing Education and Training Program Information system in relation to the techniques or approaches programs that implemented by the respondents. Nelson and Cheney (1987) refers to the seven training techniques that include tutorials, course, lecture or a seminar, computer aided instruction, interactive training manuals, resident expert and help component.

d) This study only take on a limited analysis unit to tax official of electronic data processing only, so the results are less able to be generalized at all levels of employees at Tax Office (LTO).

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