

The Influence of Ease of use of Information Technology, Information Quality and Top Management Support on SME Performance Through End User Satisfaction: A Study on Semarang City SMEs

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Abstract. This research aims to analyze the influence of ease of use of information technology, information quality and top management support on SME performance through end user satisfaction in SMEs in the city of Semarang. The contribution of this research is as feedback for SME managers or owners in making decisions regarding the importance of digitizing accounting, in this case the accounting information system. This research is quantitative research with an explanatory research approach that is guided by a questionnaire that tests the relationship and influence between research variables. Data analysis was obtained using the SEM approach by analyzing 132 respondents who had used the accounting information system application for at least 1 year. The results reveal that ease of use of information technology, quality of information and top management support have a significant effect on SME performance through end user satisfaction of accounting information.

Keywords: ease of use, quality of information, top management support, SME performance, end user satisfaction

1. INTRODUCTION

Information systems and technology have become very important components for the success of businesses and organizations. Its existence can help improve the efficiency and effectiveness of business processes, managerial decision making and work group collaboration. So that it can strengthen its competitive position in a rapidly changing market (Rainer & Prince, 2022). Information systems are an important medium for companies that aim to make it easier to convey information. Information systems are very necessary to produce useful information for companies, especially leaders who will later make decisions. Information is produced through an information system and if it involves a computer it is called a computer-based information system or called a Computer Based Information System (CBIS).

The development of information technology has also resulted in changes to accounting systems, internal control systems and auditing. Changes (actualization) in the field of

accounting systems must be made integrated with the overall information system in a computer-based accounting information system (Gondodiyoto, 2007:11). The combination of accounting information systems with information technology has become the main tool for managing and controlling company finances, which in this case is a computer-based accounting application. Technological advances have opened up opportunities to generate and utilize accounting information from a strategic perspective. Computer-based accounting information systems have a broad influence on business processes and company transactions. A computer-based accounting information system will help leaders obtain accounting information about financial reports and supporting reports which is useful for predicting business activities, knowing the amount of funds that will be used and for managing cash (Turban et al., 2001). However, the current dilemma is whether all the information systems implemented by the company can achieve success and whether the company can know that the information system has been implemented or implemented successfully.

Selecting a computer-based AIS that suits your needs is a challenge for companies, including Small and Medium Enterprises (SMEs). Computer-based AIS, which in this case is the computer application used, should be in accordance with needs. The hope is that it will produce more effective and efficient information. The contents of the computer application features used are an important element in processing data to produce accounting information, especially financial reports and supporting reports. If running the application takes longer to master it, it can affect the company's performance. On the other hand, if the AIS is used well and is easy to use, then this may have an impact on the company's performance for the better. For small businesses, in this case SMEs, which have limited human resources, ease of use is very important.

One of the theories used to analyze the level of user acceptance of information technology is the Technology Acceptance Model (TAM) developed by Davis (1989) where ease of use and perceived usefulness are important factors in the adoption of information technology. During its development, the TAM model was widely used by many researchers and has undergone many modifications, such as by Yin and Lin (2022) who examined perceived ease of use and perceived usefulness as influencing satisfaction, which ultimately led users to continue using information technology in the form of mobile banking. . Research by Aulawi et al. (2020) examined the influence of perceived ease of use on perceived usefulness, as well as perceived ease of use and perceived usefulness, which together influence attitudes towards using and ultimately using information technology. Other research from Zaidi

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et al. (2017) researched that information technology user satisfaction was influenced by ease of use directly and influenced ease of use through perceived usefulness. In the research of Fedorko et al. (2018) researched the influence of perceived information quality on usability which will influence users to have attitudes towards using it.

Seddon & Kiew (1994:90) developed this model design and called it a user satisfaction model as a success factor or success of information systems. Continuing the research conducted by Seddon and Kiew, Hasan et al. (2013:3) reveal that end user satisfaction is a response received for using the output of an information system. Halawi et al. (2008:3) also stated that end user satisfaction refers to the recipient's response to using the output from the information system.

Rouibah et al. (2009:5) stated that there are other factors to achieve information system success, one of which is support from top management which influences end user satisfaction. The aim of the research is to identify top management support processes that have the greatest influence on the success or successful implementation of SIA. Top management support also greatly influences users in making decisions about using AIS, namely in terms of using devices that support AIS use and the techniques used. Top management support influences the quality of the system and the quality of the information produced so that leaders can improve the quality of decision making. Also supported by Wilkinson (2009:250) that the first success or success of the system is to get full support from top management. Top management has an important role in every stage of the system implementation cycle. The level of support provided by top management for information systems is an important factor in determining the success of all activities related to information systems (Young & Jordan, 2008) including the existence of funding guarantees that influence the success or success of information systems (Doll & Torkzadeh, 1991). The top management referred to in this case is the leader of the SME or usually also the owner.

The dilemma for SMEs is understanding accounting information, where the majority of SMEs do not have records or have not recorded them well, that is, they are not organized and systematic. This causes financial problems which impact the development of SMEs being hampered. Also added, according to Bass and Schrooten (2006), the majority of SME managers have not provided accounting information relating to the conditions of the business being carried out so that producing accounting information is expensive. Accounting information is the basis for decision making in managing small businesses (Kelara & Emi, 2020). An AIS end user is a person who is the end user of the AIS used. Also supported by Bass and Schrooten

(2006) regarding the use of financial reports that comply with accounting standards as a source of information used for decision making, including for credit applications. SME performance has slightly different dimensions from companies in general. Performance indicators (key performance indicators or KPIs) for Small and Medium Enterprises (SMEs) can vary depending on the type of business, objectives and strategies implemented. KPIs are quantitative measurements of organizational performance evaluation that have several perspectives and serve as a reference for achieving organizational targets (Parmenter, 2015). KPIs are a portrait that identifies the execution performance of an organization's strategic vision quantitatively which produces a concrete database. Its implementation in an organization must fulfill three main rules, namely the involvement of all elements of the organization, in line with general consensus and the non-applicability of universal solutions to all problems.

The phenomenon regarding the use of information technology through accounting information system applications in SMEs needs to be studied in relation to ease of use of information technology, quality of information, and satisfaction of end users of accounting information who have a direct interest in AIS output, namely financial reports and supporting reports used for decision making. which can later influence the performance of SMEs. This phenomenon needs to be studied more deeply because the research models commonly used in this type of research only cover modified models of TAM but do not reach their effect on performance.

2. LITERATURE REVIEW

Technology Acceptance Model (TAM)

The technology acceptance model (TAM), which was introduced by Davis in 1989, is an adaptation of the theory of reasoned action (TRA) which is specifically for modeling user acceptance of technology. TAM explains a cause and effect relationship between a belief (the benefits of an information system and its ease of use) and the behavior, needs and users of an information system. TAM aims to explain and estimate user acceptance of an accounting information system. TAM is used as a basis for knowing the relationship between perceived usefulness and perceived ease of interest in IT (information technology) users. TAM is a theory that explains the perceptions of technology users. The user's perception will have an influence on interest in using IT.

The development of information technology has changed how people work, as well as what they do. In the process of applying information technology in daily work, each individual

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has different perceptions. Technology acceptance models have incorporated user attitudes at work and what is done. To see long-term predictions regarding the acceptance of technology by users, this can be done by measuring the affective response to the use of new technology. In the TAM model, the level of acceptance of IT use is determined by four constructs, namely, perceived ease of use, perceived usefulness, attitude to use (actual system usage), and interest in use (behavioral intention to use). The next model is to find out what influences the acceptance interest of accounting information system users towards employees whose work is related to accounting information systems.

DeLone & McLean's Information Systems Success Model

De Lone & McLean (1992) conducted a review of research published during the period 1981-1987, and created a taxonomy of information systems success based on this review. In a 1992 paper, De Lone & McLean identified six variables or components of system success, namely: system quality, information quality, use, user satisfaction, individual impact, and organizational impact (Petter, De Lone, & McLean, 2008). The success or success of an information system is the ability to provide benefits to users in achieving goals and being satisfied with the results. Information system failure if the information is underutilized by users and is dissatisfied (DeLone and McLean, 2003).

Accounting Information System (AIS)

The term information system is more often used without the words computer-based, even though in reality computers are an important part. According to Kadir and Triwahyuni (2013: 8) what is meant by information system is a computer-based information system. Meanwhile, according to Gaol (2008:26) software applications are called computer-based information systems. AIS is part of the management information system, and the subsystems contained in the accounting information system are sales order processing, inventory processing; general ledger, account receivable, account payable, and payroll (Kadir and Triwahyuni, 2013:94). Based on the previous description, in this research what is meant by SIA is computer-based AIS which requires applications that can be applied on computers, namely accounting software. AIS is used to make accounting records easier. This recording produces information that results more quickly and accurately when compared to recording done manually.

Ease of Use of Information Technology

Davis (1989) defines perceived ease of use as the degree to which a person believes that technology is easy to understand. According to Jogiyanto (2007:115), the meaning of

Perceived Ease of Use or perceived ease of use is defined as the extent to which a person believes that using a particular technological system will be free from effort. Perception of ease of use is based on the extent to which potential users expect the new system to be used to be free from difficulties. Thus, the perception of ease of use refers to the individual's belief that the IT system to be used is not troublesome or does not require a lot of effort when used.

Information Quality

Information is obtained by utilizing information systems and information technology. Information technology is an enabler that enables the realization of information systems and can support users' needs for information. Information quality is the quality to which the information is consistent in meeting the requirements of all those who need the information. The definition of information quality according to several researchers, including DeLone and McLean (1992), who stated that information quality is the desired characteristic for information system output. The indicator of information quality lies in the system output. The quality of the output from the information system in the form of online information related to value, benefits, relevance and urgency. According to Dewi and Dwirandra (2013), information quality is the characteristics of information to meet user needs when they need it. Information quality is information whose use is user-friendly and can present information to users starting from understanding the format to being able to understand an effective information system (Gorla and Wong, 2010: 14).

Top Management Support

The definition of top management support according to Cash et al., (1988: 133) is the extent to which top management understands the importance of information system functions and is personally involved in information system activities. Top management support is one part that causes the success or success of information systems and information system projects that are being implemented in the organization (Young & Jordan, 2008). Likewise, Jogiyanto (2007:88) stated that top management support is a variable that causes success and is not part of success or success so that the top management support variable is an independent variable.

Top management is the first level in an organization. Top management has responsibility and influence on overall management decisions in the organization. There are several definitions of top management support, including Kim and Lee (2014) who define top management support as leadership support regarding information systems, desires and knowledge of information systems. Dewi and Dwirandra (2013: 200) define top management support as top management who supports organizational activities that impact, direct and

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maintain the behavior of organizational members. Top management support is a very important factor because it can have a strong influence on employees, especially in terms of changes or updates to information systems that are carried out as well as socialization on information system development, because determining the value of funds and information system development projects that are carried out is from top management (Doll and Torkzadeh, 1985).

End User Satisfaction

Starting with the information technology system success model, DeLone and McLean (1992) stated that end user satisfaction is the recipient of the response to the use of the output from the information system. Apart from that, it is also explained according to Petter, et. al, (2008) end user satisfaction is the level of end user satisfaction with reports and websites. Furthermore, Halawi and Aronson (2008) stated that end user satisfaction refers to the recipient's response to the use of information system output. According to Xinli (2015) user satisfaction refers to the extent to which users find the system useful and their desire to use it again. This research uses end user satisfaction with the system output, namely end user satisfaction with information because the information produced is material for decision making for the user in formulating various decisions to solve problems. Companies that do not have systematic and orderly bookkeeping will not be able to develop.

SME Performance

The development of SMEs is often hampered by obstacles surrounding: (1) weak quality of human resources, (2) low quality of products, (3) limited access to capital, (4) limited marketing and networks, and (5) lack of innovation and technology (Budiarto and Fitriyanto, 2019). One way to solve this problem is by measuring the performance of SMEs. One way to measure the performance of SMEs is with Key Performance Indicators (KPIs). KPIs are a quantitative measurement in evaluating organizational performance that has various perspectives and is a reference for achieving organizational targets (Parmenter, 2015)

According to Parmenter (2015), KPIs are measured using a modified balanced scorecard. This modification is composed of six measurement aspects, namely financial, customer/consumer, work environment, internal management, employee satisfaction, learning and growth (Parmenter, 2015). The financial aspect can look at the use of assets and optimize the use of working capital. The customer aspect is closely related to the level of customer satisfaction and target customers who can provide large profits. Meanwhile, the work environment aspect is closely related to community interactions and the role of organizations

in the surrounding community. The internal management aspect is related to the organization's internal performance and the appropriate technological innovations implemented. The employee satisfaction aspect is related to the organization's ability to maintain employee performance and manage a positive work climate. Finally, the learning and growth aspect is closely related to empowering human resources by increasing skills and adaptability to work dynamics.

3. HYPOTHESES

Based on the theoretical basis used to develop the research conceptual framework, the following research hypothesis was created.

H1: Ease of IT use has a significant effect on end user satisfaction with accounting information.

H2: Information quality has a significant effect on end user satisfaction with accounting information.

H3: Top management support has a significant effect on end user satisfaction with accounting information.

H4: Ease of Use has a significant effect on SME Performance

H5: Information quality has a significant effect on SME performance

H6: Top management support has a significant effect on SME performance.

H7: End User Information Satisfaction has a Significant Influence on SME performance

H8: Ease of use, quality of information, top management support have a significant effect on end user satisfaction with accounting information.

H9: Ease of use, quality of information, top management support have a significant effect on SME performance.

H10: Ease of use, quality of information, top management support have a significant effect on SME performance through end user satisfaction with accounting information.

4. METHODS

The location of the research was in Semarang City. The population of this research is Semarang City SMEs, with an SME management/accounting analysis unit that has used the SIA application for at least 1 year. This research is quantitative research with an explanatory research approach that is guided by a questionnaire that tests the relationship and influence between research variables. The sample in this research was 132 SME managers/accounting.

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Based on a conceptual framework and hypothesis, this research will examine the influence of ease of use of information technology, information quality, and top management support on SME performance through satisfaction of end-user information. Exogenous variables are ease of use, information quality, and top management support. The endogenous variable is SME performance, and the intervening variable is end user satisfaction. Data analysis techniques use descriptive analysis and Structural Equation Modeling (SEM) analysis.

5. ANALYSIS AND DISCUSSION RESULTS

The effect of ease of use of IT on end user satisfaction with accounting information.

The results of this research succeeded in proving that the use of IT has a significant effect on the satisfaction of end users of accounting information. The easier the application is to use, the higher the satisfaction of application users. Ease of use is proven to be a factor that influences end user satisfaction with accounting information. In accordance with the findings in the previous explanation, the factors 'clear and easy to understand' and 'easy to control' are more dominant, of course these are factors that can lead to satisfaction from end users.

Davis (1989) defines perceived ease of use as the degree to which a person believes that technology is easy to understand. Based on the definition, it is known that the construct of ease of use is also a belief about the decision-making process. If someone believes that an information system is easy to use, then he will use it and easily feel satisfaction when using it.

The results of this research are in line with the results of research (Hassan & Shahzad, 2022) which shows that the ease of use of the application supports high satisfaction of application users. Research results (Edelyn, 2022) also show that the easier the application is to use, the higher the user satisfaction. Another research result that is also in line with the results of this research is research (Jegundo et al., 2020) which shows that the easier the application is to use, especially for older adult users, the easier it is for the application to provide satisfaction to users. Other research results that are also in line with the results of this research are the results of Duplaga's (2022) research which shows that in a pandemic situation, where many transactions are carried out online, the ease of use of the application really determines the level of user satisfaction. The research results of Botella et al., (2016) also show that user satisfaction with internet-based applications is influenced by the ease of application when used. (Alanzi et al., 2022; Bagaskara et al., 2021; Wilson et al., 2021) in their research also

shows the results that user satisfaction with the application is influenced by the ease of use of the application.

The influence of information quality on end user satisfaction with accounting information.

The results of this research indicate that information quality has a significant positive effect on user satisfaction. The better the quality of information in the AIS, the higher the satisfaction of AIS users. In accordance with the findings that relevant and security factors are more dominant, this shows that end users will be satisfied if the quality of information, in this case the source document, is in accordance with what AIS requires as data for processing. Users are also satisfied regarding security, where the SIA application is safe from duplicate transactions during the input process and the information displayed is also safe from duplicate transactions.

Research regarding the influence of the information quality of an IT-based application on user satisfaction has been carried out by several previous researchers. Li & Zhu (2022) in their research prove that the quality of information encourages high customer satisfaction. Laumer et al., (2017) research also shows that the quality of an application's information greatly influences member satisfaction. Samsi et al. (2016) in their research also showed the results that information quality is a factor in application user satisfaction.

The influence of top management support on end user satisfaction with accounting information.

Top management support in this research was proven to have a significant effect on end user satisfaction, the higher the top management support, the higher the user satisfaction. Top management support in this research is in line with indicators from previous research including variations in problems, provision of funds for activities, decision making on the implementation of information systems and new technology (Rouibah et.al, 2009). The findings in the description of this research indicate that decision making on the implementation of information systems and the provision of funds for activities is more dominant.

Research results related to the influence of top management support on user satisfaction have been studied by previous researchers. The results of this research which show that top management support has a significant effect are in line with research by Rouibah et.al (2009), Hasan, et al. (2013). Also in line with research by AlBar and Hoque (2019) which shows top management support has a relationship with IT adoption and IT user satisfaction.

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The Effect of Ease of Use on SME Performance

The results of this research show that ease of use has a significant effect on SME performance, the easier the application is to use, the higher the SME performance. Based on the results of the analysis in this research, overall the ease of use of the SIA application is good, the dominant of which is that it is clear, easy to understand and easy to control.

The results of this research are in line with several previous research results such as research results (Siagian et al., 2022) which show that ease of use greatly influences the success of the system in shaping good SME performance. (Na et al., 2022) in their research also shows the results that SME performance is first formed by the acceptance of the system by users, where this is determined by the ease of the system to use. Research results (Hantono et al., 2023) also show that the performance of SMEs is greatly influenced by the ease of their IT systems. Other research that is also in line with this research is the results of research (Al-Ateeq et al., 2022; Al-Gasawneh et al., 2022; Meileny & Wijaksana, 2020) which also found the ease of use of the system in the determining factors of SME performance.

The Influence of Information Quality on SME Performance

The results of this research show that information quality has a significant effect on SME performance. The higher the quality of information, the higher the performance of SMEs. The results of this research show that overall the quality of information is good. Relevant indicators and transaction security, where there are no duplicate numbers in document numbering, are more expected by users. Good quality information will make users satisfied which will ultimately improve performance.

The results of previous research regarding the relationship between information quality and SME performance have been widely studied. Research (Macgregor & Ibanichuka, 2021) which examined an accounting information system found the quality of information as a factor that determines the high and low performance of SMEs. Carp et al. (2020) in their research also found information quality factors in a series of factors that determine SME performance. (Bani Hani, 2022; Mauliansyah & Saputra, 2020; Triana et al., 2021) in their research also shows the results that there is a positive influence of information quality on SME performance. (Alsmady, 2022; Masudin et al., 2021; Monteiro et al., 2021) also obtained results that are in line with this research that good quality information will shape good SME performance.

Top management support has a significant effect on SME performance

Top management support in this research was proven to have a significant effect on

SME performance. The higher the support from top management, the better the performance of SMEs. Top management support is support from SME managers/owners for purchasing and sales transaction processing activities using AIS. If SME managers, as determinants of SIA implementation, support the provision of funds for developing SIA facilities or capacity, this will certainly improve SME performance.

The results of this research are in line with several previous studies conducted by Jankelová & Joniaková (2021). In this research, it was stated that management support for the accounting information system greatly determines the performance of SMEs that use the accounting system. Research results (Siregar et al., 2022) also show that the higher the top management support, the better the performance of SMEs that use the system. Other research results that are also in line with the results of this research are the results of research (Striteska & Zapletal, 2020), in this research it is stated that the performance of SMEs that use AIS is either influenced by management support in using the system. (Bubenik et al., 2022; Itang et al., 2022; Maswadeh & Al Zumot, 2021; Petr et al., 2021; Truant et al., 2021; Wafula M. Patrick et al., 2022) in their research also shows The result is that the better management support in using the accounting system, the more it will support the creation of good SME performance.

End User Information Satisfaction has a Significant Influence on SME performance

This research shows that end user satisfaction with information has a significant effect on SME performance. End users of information are satisfied with the accounting information produced by looking at the content, accuracy, display format and timeliness of obtaining financial reports. The most important satisfaction felt by end users is accuracy and timeliness. Reports that are always up to date and on time, without delays, make users satisfied, which can affect performance. The more satisfied the end users of accounting information, the higher the performance of SMEs, conversely, poor end user satisfaction with accounting information has the potential to reduce SME performance.

The results of this research are in line with several previous studies conducted by Tarafdar et al. (2010) and Alfiani et al. (2022), which states that user satisfaction will influence individual performance which ultimately has an impact on organizational performance. In line with this, research by Ameen et al. (2020) also shows that user satisfaction has a positive effect on employee performance, which will have an impact on company performance.

Ease of use, quality of information, top management support have a significant effect on user satisfaction of accounting information systems.

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The results of this study show that the coefficient of determination of end user satisfaction with accounting information is 0.609, which means that 60.9% of the variance in end user satisfaction with information is influenced by ease of use, quality of information and top management support, while the remaining 39.1% of the variance in end user satisfaction Accounting information is influenced by other factors outside these three factors. Based on the analysis results, the findings of this research show that the most dominant order is the quality of new information, followed by top management support and ease of use. This means that good quality information makes end users more satisfied, only supported by support from SME managers and ease of use.

This simultaneous relationship is not supported by any previous research and this could be a form of novelty in this research. However, the results of this research are also supported by the collaboration of previous research results which show the partial influence of these three factors on user satisfaction of accounting information systems.

Ease of use, quality of information, top management support have a significant effect on SME performance.

The results of this research show that the coefficient of determination of SME performance is 0.684, meaning that 68.4% of the variance in SME performance is influenced by ease of use, quality of information and top management support, while the remaining 31.6% of the variance in financial performance is influenced by other factors outside the three these factors.

The findings of this research indicate that the most dominant order of influence on SME performance is ease of use, followed by information quality and top management support. This means that the ease of use of technology, in this case the AIS application, has a greater influence on SME performance. Meanwhile, the influence of information quality and top management support has only followed suit.

This simultaneous relationship is not supported by any previous research and this finding could be one of the novelties of this research. However, the results of this research are supported by the collaboration of previous research results which show the partial influence of these three factors on SME performance, as explained in the previous discussion.

Ease of use, quality of information, top management support have a significant effect on SME performance through end user satisfaction with accounting information.

The results of this research indicate that user satisfaction successfully mediates the influence of ease of use, information quality and top management support on SME

performance. This means that the easier the application is to use, the higher the quality of the information and the better the top management's support for the use of the accounting system, the higher the system user satisfaction, which in turn will support better SME performance.

The results of this research are supported by the collaboration of several research results (Alanzi et al., 2022; Bagaskara et al., 2021; Wilson et al., 2021) that user satisfaction with applications is influenced by the ease of use of the application, while (De Mendonca & Zhou, 2019) shows the influence of user satisfaction on company performance. This means that there is an indirect relationship between ease of use and SME performance, mediated by user satisfaction.

Likewise, regarding the indirect influence of information quality on SME performance through user satisfaction, research results (Beatrix, 2022; Gürkut & Nat, 2018; Mofokeng, 2021) show that there is a positive influence of information quality on SME performance, while research (Jankelová et al., 2020; Mphahlele & Dachapalli, 2022; Roh et al., 2017) shows the results that accounting system user satisfaction can influence SME performance. This means that there is an indirect relationship between information quality and SME performance, mediated by user satisfaction.

Furthermore, in the indirect relationship of top management support on SME performance, (Eldejany, 2019; Mekimah & Sayad, 2020) in their research also found management factors in shaping user satisfaction of IT-based applications, while research (Antony Kifta, 2019; Evly Liow et al., 2023; Marc Tiana et al., 2022) shows the results of the influence of user satisfaction, both employees who use one system or organizational members who use one application, on company performance. This means that there is an indirect relationship between top management support and SME performance, mediated by user satisfaction.

6. CONCLUSION

The main findings in this research reveal that ease of use of AIS applications, quality of information and top management support have a significant effect on SME performance through satisfaction of end users of information. This shows that for SMEs (end users of information), ease of use of SIA applications is very important and makes end users satisfied. The quality of information and support from SME managers/owners also influences the satisfaction of end users of information. The role of end user satisfaction with information as a successful intervening variable in mediating. This is because if the user feels satisfied then

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this has the benefit of improving its performance. Because it can help in making decisions correctly and quickly.

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