



Exploring the Impact of Accounting Information System Quality, User Involvement, and Education and Training on User Satisfaction with Enterprise Resource Planning (ERP)-Based Accounting Information Systems in the Manufacturing Industry

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ABSTRACT

This study aims to analyze the influence of accounting information system quality, user involvement, and education and training on user satisfaction with accounting information systems. The research employs a descriptive and associative approach with four main variables: accounting information system quality, user involvement, education and training, and user satisfaction. The study population includes seven car showrooms located in Ilir Timur I and Ilir Timur II districts, with a total of 42 respondents determined using a saturated sampling technique. Data were collected through questionnaires, interviews, and documentation. The data were analyzed using validity and reliability tests, as well as descriptive and inferential statistical analyses, including classical assumption tests, multiple linear regression, coefficient of determination (R^2), and t-tests with the aid of SPSS version 25. The findings reveal that accounting information system quality, user involvement, and education and training each have a positive and statistically significant effect on user satisfaction, with system quality emerging as the strongest predictor. Together, these variables explain a substantial proportion of variance in user satisfaction, indicating that both technical and human factors play a critical role in successful system implementation. These results highlight the practical importance for management to prioritize system reliability, actively involve users in system development and implementation processes, and provide continuous education and training programs to enhance user satisfaction and overall system effectiveness.



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INTRODUCTION

In corporate operations, to function smoothly and achieve organizational objectives, a company requires a well-established system. One essential system that must exist within an organization is the Accounting Information System (AIS). This system must be able to provide satisfaction to its users, which ultimately influences the success of the system in supporting organizational performance (Mukhlis, 2025a; Mukhlis & Saidah, 2025). To meet organizational needs and enhance business process efficiency, the design and implementation of an accounting information system must be carefully planned so that it can deliver optimal user satisfaction. Without a system that functions effectively, organizations will face difficulties in achieving their objectives, experience data disorganization, and suffer from inefficient business processes. Therefore, the key to the success of an AIS lies not merely in advanced technology, but in how well the system satisfies its users.

Despite the extensive development of AIS in various organizational contexts, previous studies have predominantly focused on technical system performance, system success models, or general organizational outcomes, while paying relatively limited attention to user satisfaction in small and medium-sized commercial sectors such as car showrooms. Moreover, empirical findings regarding the determinants of AIS user satisfaction remain inconsistent, particularly concerning the relative

influence of system quality, user involvement, and education and training. This gap indicates the need for contextualized empirical research that integrates these three factors simultaneously within a specific business environment. Therefore, a clear problem arises: what are the key determinants of AIS user satisfaction in the operational context of car showrooms, and how do system quality, user involvement, and education and training interact to shape that satisfaction?

User satisfaction with an AIS can be defined as the positive attitude of an individual who interacts with a computer system toward a particular software application. This positive attitude arises from effective and direct interaction between the operator and the computer. When users are satisfied, they tend to be more committed, efficient, and inclined to utilize system features optimally, which ultimately enhances overall operational effectiveness. To ensure such satisfaction, the design and implementation of an AIS must be conducted carefully while considering critical factors that influence it.

Accounting information system user satisfaction is a cognitive attitude held by individuals who interact with computers toward specific software applications. In other words, satisfaction arises from effective system usage through direct interaction between the operator and the computer (Summers et al., 2020:39). Theoretically, there are three main factors that influence AIS user satisfaction and serve as the focus of this study: Accounting Information System Quality, User Involvement, and Education and Training. A problematic AIS can hinder operational performance, as highlighted by findings from several car showrooms in Palembang that revealed data irregularities, slow system access, and technical disruptions that reduce productivity. These issues are further exacerbated by increasing external threats. The rise in cyberattacks targeting financial systems, as noted by Juda Agung, underscores the urgency for AISs to be designed not only for efficiency but also to possess superior internal controls and security mechanisms.

User Involvement refers to the active participation of end users in the system design and development process (Mukhlis, 2025b; Mukhlis, Suradi, et al., 2023). This involvement emphasizes the central role of users in contributing to the system from the initial stages through implementation. Surveys conducted in several car showrooms indicate that the level of user involvement still needs improvement, as many users report a lack of familiarity with the system, resulting in data input errors and slow transaction processing.

Education and Training also constitute a crucial factor. These represent systematic efforts to develop human resources by enhancing intellectual capabilities and personal competencies. In the context of AIS, well-planned and adequate training programs are essential. The phenomenon highlighted by Muhammad Ali regarding the low training culture in Indonesia—despite its high potential and necessity—indicates that this issue is national in scope. Within car showrooms, this problem is further confirmed: Bagas Akbar revealed that limited training frequency and insufficient active employee participation in training sessions have caused employees to struggle with operating the system optimally.

Several cases and issues identified at the research sites related to accounting information system quality, user involvement, and education and training can be summarized based on information obtained from the Human Resources Department (HRD) of car showrooms in Ilir Timur I and Ilir Timur II, Palembang City. Based on a survey conducted by Reza Pratama, HRD of Wuling Car Showroom Palembang, issues such as data irregularities, slow access to information, and technical disruptions that hinder operational continuity were identified. Data irregularities indicate errors in data processing and storage, resulting in inaccurate information and hampering decision-making processes. Slow access to information also disrupts operational efficiency, as it requires more time to retrieve necessary data. Technical disruptions, such as system failures or network issues, further worsen the situation and reduce productivity. Therefore, companies need to conduct comprehensive evaluations of existing systems, optimize technological infrastructure, and enhance the quality of both hardware and software used. Improvements in routine system maintenance and monitoring, along with responsive technical support, are also critical to ensuring smooth operations. Additionally, companies must provide user training to ensure that users can access and utilize data more efficiently.

The objectives of this study are to identify and analyze the effect of accounting information system quality on accounting information system user satisfaction, to identify and analyze the effect of user involvement on accounting information system user satisfaction, and to identify and analyze the effect of education and training on accounting information system user satisfaction (Mukhlis, Janwari, et al., 2023; Mukhlis & Abdullah, 2025). The theoretical contribution of this study is expected to enhance understanding and provide important insights into the influence of accounting information system quality, user involvement, and education and training on accounting information system user satisfaction. Practically, this study is expected to assist car showroom companies in Ilir Timur I and Ilir Timur II, Palembang City, in better understanding and expanding references regarding factors that contribute to accounting information system user satisfaction.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review

Quality of Accounting Information Systems (AIS)

The quality of an accounting information system refers to an accounting information system that is capable of producing high-quality accounting information or information that meets user expectations (Yuhanis Ladewi, 2021).

The quality of an accounting information system is defined as the integration of all elements and sub-elements that are interrelated in forming an accounting information system in order to generate high-quality information (Azhar Susanto, 2017).

The quality of an accounting information system also reflects the extent to which the system reduces uncertainty, supports decision-making, and encourages improvements in work activity planning (Romney & Steinbart, 2021).

User Involvement

According to Hendra Ronaldi (2020), user involvement in an accounting information system refers to the participation of users in the system development process, involving members of user groups from each department that are engaged in the system development.

Azhar Susanto (2017) defines user involvement as user participation in the design and development of information systems, with an emphasis on the role of users in the system design process and the steps taken to support and guide their contributions.

Olson and Ives (2019), as cited in Acep Komara (2020), state that user involvement is the participation of organizational members or members of target user groups in the system development process.

Education and Training

According to Ambar (2020), education and training are efforts aimed at maintaining and improving employees' abilities, capacities, and professionalism.

Notoatmodjo (2021) argues that education and training are initiatives to develop human resources, particularly to enhance intellectual capabilities and personal development. In institutions or organizations, the terms education and training are commonly combined and referred to as training and development programs.

Daryanto and Bintoro (2019) define education and training as the systematic design of processes intended to change attitudes and behaviors as well as to improve skills in fostering maturity through instructional and training efforts.

User Satisfaction with Accounting Information Systems

According to Jogiyanto (2020), user satisfaction with an accounting information system is the users' reaction to the use of information products.

Summers et al. (2020) describe user satisfaction with accounting information systems as the cognitive attitude of individuals who interact with computers toward specific software applications.

This implies that satisfaction arises from the effective use of the system through direct interaction between the operator and the computer.

Poluan and A. Lumenta (2020) define user satisfaction with accounting information systems as the perceived usefulness of information and user behavior, which is influenced by user characteristics and measured using indicators such as satisfaction with specific tasks, overall satisfaction, perceived value, and satisfaction with decisions.

Conceptual Framework

1. The Effect of Accounting Information System Quality on User Satisfaction

According to Seddon and Kiew (2020), a high-quality system is expected to be easy to use and to possess optimal functionality, which ultimately leads to user satisfaction. The information produced by the system influences the level of system usage and enhances user satisfaction. The better the system quality and output, the greater the perceived benefits, resulting in higher levels of user satisfaction.

2. The Effect of User Involvement on User Satisfaction with Accounting Information Systems

Hendra Ronaldi (2020: 71) states that user participation in accounting information systems refers to involvement in the system development process by organizational members or target user groups (users from each department involved in system development), with the objective of achieving user satisfaction.

3. The Effect of Education and Training on User Satisfaction with Accounting Information Systems

Wilkinson (2020: 557) emphasizes that employee education and training are essential to enhance employees' skills in using new systems. Consequently, education and training programs provide benefits to employees and system users in supporting the company's operational activities.

(Avi sunani et al.,2024), (Anugra hana safitra et al.,2024), (winarsih et al., 2024), Bailey dan Pearson (2019), Seddon and Kiew (2020), DeLone & McLean (2020)

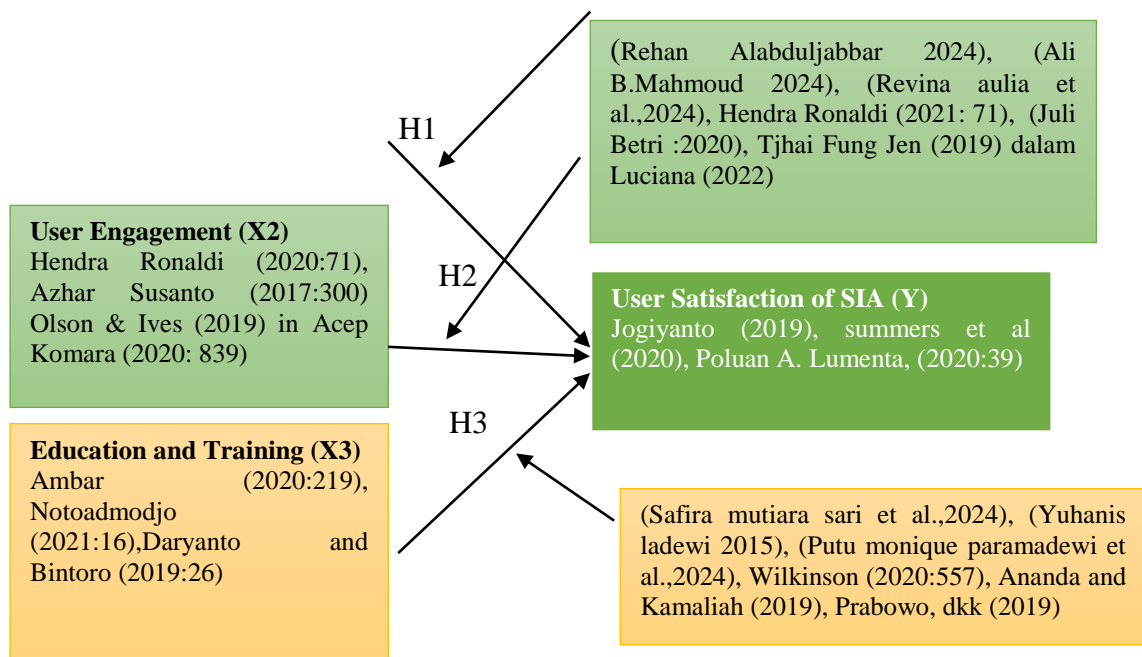


Figure 1. Conceptual Framework

Hypotheses

Based on the conceptual framework, the hypotheses of this study are formulated as follows:

H1: The quality of the accounting information system has a significant effect on user satisfaction with the accounting information system.

H2: User involvement has a significant effect on user satisfaction with the accounting information system.

H3: Education and training have a significant effect on user satisfaction with the accounting information system.

RESEARCH METHODS

This study adopts a combination of Descriptive Research and Associative Research. Descriptive research is used to determine the values of each independent variable, namely Accounting Information System Quality (X1), User Involvement (X2), Education and Training (X3), and Accounting Information System User Satisfaction (Y). Meanwhile, associative research aims to examine the influence relationships between independent variables and the dependent variable, enabling the development of theories to explain, predict, and control phenomena (Yuhanis & Welly, 2023). The location of this study is focused on seven car showrooms in the Ilir Timur I and Ilir Timur II areas of Palembang City.

The population of this study consists of seven car showrooms in the specified location. The sampling technique employed is saturated sampling, meaning that all members of the population are used as respondents (Sugiyono, 2017). Saturated sampling was selected because the total population is relatively small and fully accessible, allowing the researcher to include all relevant organizational units without exclusion. This approach minimizes sampling error and ensures comprehensive representation of the targeted population, thereby increasing internal validity within the defined research setting. The respondents include the Finance Director, Head of Accounting, and Accounting Staff from each showroom, resulting in a total of 42 respondents involved in the study. Operationally,

Accounting Information System User Satisfaction (Y) is defined as the outcome of users' positive experiences with an effective system and is measured using indicators of Content, Accuracy, Format, and Ease of Use. The Accounting Information System Quality variable (X1) is defined as the system's ability to produce accurate and relevant information and is measured through Reliability, Integration, Ease of Use, and Flexibility. User Involvement (X2) is defined as the active participation process of users in system development and is measured through User Insight Expansion, User Needs, and Participation in System Development. Finally, Education and Training (X3) is defined as the process of developing human resource quality and is measured through Type of Training, Training Methods, Training Materials, and Training Objectives. All variables are measured using an ordinal scale.

The data used consist of Primary Data, obtained directly through questionnaire distribution and interviews with respondents, and Secondary Data, derived from phenomena, news, and previous studies (Yuhanis & Welly, 2023). The primary data collection methods include Questionnaires (written questions addressed to respondents), Interviews (direct interactions), and Documentation (document analysis). Prior to analysis, the research instruments were tested using a Validity Test by comparing the calculated Pearson correlation coefficient (r-count) with the r-table value (valid if r-count > r-table), and a Reliability Test using the criterion of Cronbach's Alpha > 0.6 (reliable).

Before conducting regression analysis, Classical Assumption Tests were performed to ensure a proper regression model. These tests include: Normality Test, using the Kolmogorov–Smirnov method, where data are considered normally distributed if the significance value is greater than 0.05; Multicollinearity Test, conducted to detect high correlations among independent variables; and Heteroskedasticity Test, performed to ensure the absence of unequal residual variances. Heteroskedasticity is considered absent if the significance value is greater than 0.05.

This analysis aims to determine the effect of independent variables on the dependent variable and to predict the value of the dependent variable (Y). The regression equation used in this study is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:

Y = Accounting Information System User Satisfaction

α = Constant

β₁, β₂, β₃ = Regression Coefficients

X₁ = Accounting Information System Quality

X₂ = User Involvement

X₃ = Education and Training

e = Error term

The Coefficient of Determination Test (R²) measures the overall contribution of predictor variables (X) to the response variable (Y) using the formula $R^2 = (r)^2 \times 100\%$. The Partial Hypothesis Test (t-test) is used to examine the individual effect of each independent variable on the dependent variable. The decision criterion states that H₀ is rejected and H_a is accepted (indicating a significant effect) if the value t-hitung > t-tabel atau if the value P-value < 5% (significance level). Otherwise, H₀ is accepted.

RESULTS

This analysis was conducted quantitatively using the SPSS software (Statistical Package for the Social Sciences), version 25, as follows:

Table 1. Results of the Validity and Reliability Tests

Variabel	Jumlah Item Uji	Rentang Nilai rhitung	Kriteria rtabel (n=42,df=40)	rhitung > rtabel ?	Cronbach's Alpha	Kriteria Reliabel (>0,60)	Kesimpulan
Kualitas SIA (X1)	8	0,446 – 0,721	304	Ya (Semua)	781	0,60	Valid & Reliabel

Keterlibatan Pengguna (X2)	6	0,690 – 0,790	304	Ya (Semua)	839	0,60	Valid & Reliabel
Pendidikan dan Pelatihan (X3)	8	0,523 – 0,720	304	Ya (Semua)	752	0,60	Valid & Reliabel
Kepuasan Pengguna SIA (Y)	8	0,367 – 0,736	304	Ya (Semua)	615	0,60	Valid & Reliabel

Source: Processed primary data, 2025

Based on Table 1, it can be concluded that all statement items across all variables (AIS Quality, User Involvement, Education and Training, and AIS User Satisfaction) have calculated correlation values (rcount) greater than the critical rtable value of 0.304. This indicates that all research instruments are declared valid and are capable of measuring the intended constructs. Furthermore, the Cronbach’s Alpha values for all variables exceed the established threshold of 0.60, with the lowest value being 0.615 (AIS User Satisfaction) and the highest being 0.839 (User Involvement). These results demonstrate that all research instruments are also reliable, indicating a high level of internal consistency and confirming that the instruments can be trusted for data collection.

Descriptive Statistical Results

This analysis was conducted quantitatively using SPSS (Statistical Package for the Social Sciences) version 25, as follows:

Table 2. Results of Descriptive Statistics

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Deviation	Criteria
Accounting Information System Quality	42	24	39	35.02	2.950	Very High
User Involvement	42	18	30	26.69	2.664	Very High
Education and Training	42	26	40	35.00	3.275	Very High
User Satisfaction with the Accounting Information System	42	24	39	35.02	2.950	Very High
Valid N (Listwise)	42					

Source: Data Processing Results, 2025

The results of the descriptive statistics for the Accounting Information System Quality variable show a value of 35.02, which falls into the very high category. The User Involvement variable produces an average (mean) value of 26.69, which is also classified as very high. The Education and Training variable yields an average (mean) value of 35.00, categorized as very high, and the User Satisfaction with the Accounting Information System variable records an average (mean) value of 35.02, likewise included in the very high category.

Normality Test

This analysis was conducted quantitatively using the SPSS (Statistical Package for the Social Sciences) software, Version 25, as follows:

Table 3. Results of the Normality Test

One-Sample Kolmogorov-Smirnov Rest		
		Unstandardized Residual
N		42
Normal Parameters^{a,b}	Mean	.0000000
	Std. Deviantion	1.18339739

Most Extreme Differences	Absolute	.096
	Positive	.089
	Negative	-.096
Test Statistic		.096
Asymp. Sig. (2-tailed)		.200 ^{c,d}
Test Distribution is Normal		
Calculated from data		
Lilliefors Significance Correction		
This is a lower bound of the true significance		

Source: Data Processing Results, 2025

Based on the normality test above, it is known that the significance value is $0.200 > 0.05$; therefore, it can be concluded that the residual values are normally distributed.

Multicollinearity Test

This analysis was conducted quantitatively using the SPSS (Statistical Package for the Social Sciences) software, Version 25, as follows:

Table 4. Results of the Multicollinearity Test Coefficients^a

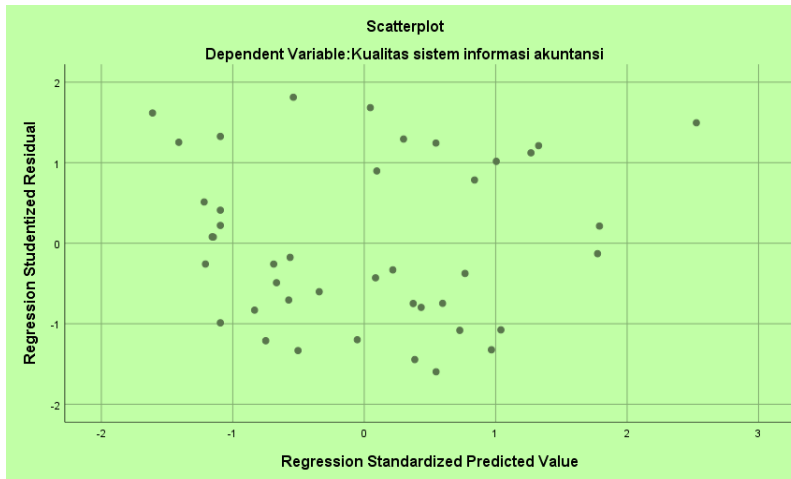
Collinearity Statistics	
Tolerance	VIF
.498	2.006
.318	3.145
.315	3.177

a. **Dependent Variable:** User Satisfaction with the Accounting Information System

Source: Data Processing Results, 2025

Based on the table above, the tolerance values for each variable are greater than 0.10 and the VIF values are less than 10.00. Therefore, it can be concluded that there is no multicollinearity problem among the independent variables in this study.

Heteroscedasticity Test



Source: Data Processing Results, 2025

Based on the figure, it can be observed that there is no clear pattern, as the scatterplot points are randomly distributed above and below zero on the Y-axis. Therefore, heteroskedasticity does not occur. In addition to examining the scatterplot pattern, the heteroskedasticity test is further supported by statistical analysis using the Glejser test method.

Heteroskedasticity Test Using the Glejser Method

This analysis was conducted quantitatively with the assistance of SPSS (Statistical Package for the Social Sciences) version 25, as presented below:

Table 5. Results of the Heteroskedasticity Test Using the Glejser Method

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.636	.578		2.830	.007
	Kualitas sistem informasi akuntansi	.049	.033	.316	1.496	.143
	Keterlibatan pengguna	-.014	.044	-.082	-.309	.759
	Pendidikan dan pelatihan	-.069	.039	-.471	-1.171	.085

a. Dependent Variable: abs-res

Source: Data Processing Results, 2025

Based on the table above, it can be seen that all independent variables have significance probability values greater than 0.05. Therefore, it can be concluded that there is no heteroscedasticity in the regression model.

Coefficient of Determination (R²)

This analysis was conducted quantitatively using SPSS (Statistical Package for the Social Sciences) version 25, as presented below:

Table 6. Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.859 ^a	.919	.912	1,22922

Source: Data Processing Results, 2025

Based on Table 6 above, the Adjusted R Square value is 0.919. This indicates that 91.2% of the quality of the accounting information system at car showrooms in Ilir Timur I and Ilir Timur II, Palembang City, is influenced by the quality of the accounting information system, user involvement, education, and training. The remaining 8.8% is influenced by other variables outside the scope of this study, namely user capability, top management support, and formalization.

Hypothesis Testing (t-test)

The t-test is used to determine the significance of the effect of each independent variable individually on the dependent variable. With $n = 41$, the degrees of freedom ($df = n - k - 1$) are calculated as $41 - 3 - 1 = 37$. Thus, the critical value of t (t-table) is 2.026 at a 5% significance level (0.05). The results of the t-test can be seen in Table 7.

Table 7. Results of Hypothesis Testing (t-test) Coefficients^a

t	Sig.
4,049	,000
5,475	,002
12,758	,000
2,399	,004

a. **Dependent Variable:** User Satisfaction with the Accounting Information System
Source: Processed primary data, 2025

- Based on the results of testing the Accounting Information System Quality variable, it was found that the calculated t-value is greater than the t-table value ($5.475 > 2.018$), with a significance value smaller than the predetermined significance level ($0.002 < 0.05$). Therefore, H_0 is rejected and H_a is accepted, indicating that the quality of the accounting information system has an effect on user satisfaction with the accounting information system.
- Based on the results of testing the User Involvement variable, the calculated t-value is greater than the t-table value ($12.758 > 2.018$), with a significance value smaller than the predetermined significance level ($0.000 < 0.05$). Thus, H_0 is rejected and H_a is accepted, indicating that user involvement has a significant effect on user satisfaction with the accounting information system.
- Based on the results of testing the Education and Training variable, the calculated t-value is greater than the t-table value ($2.399 > 2.018$), with a significance value smaller than the predetermined significance level ($0.004 < 0.05$). Therefore, the hypothesis states that H_0 is rejected and H_a is accepted, indicating that education and training have an effect on user satisfaction with the accounting information system.

DISCUSSION

The Effect of Accounting Information System Quality on AIS User Satisfaction

The results of the hypothesis testing indicate that the quality of the Accounting Information System (AIS) has a significant effect on AIS user satisfaction. This finding is theoretically aligned

with the DeLone and McLean (2003) Information System Success Model, which posits that system quality is a primary determinant of user satisfaction and overall IS success. In this framework, system quality reflects the desirable characteristics of an information system, such as reliability, usability, integration, and flexibility, all of which directly influence users' perceptions and affective responses toward the system. This positive effect is reinforced by the role of four main indicators of AIS quality.

First, system reliability ensures that the information presented is always accurate, consistent, and trustworthy. This reliability is crucial as it provides users with full confidence that the accounting data generated truly reflect the company's actual financial condition (Mukhlis, Maryam, et al., 2023; Mukhlis et al., 2024). Such confidence ultimately enhances work efficiency and supports accurate decision-making processes, thereby directly increasing user satisfaction. Second, system integration is considered critical because it enables all organizational units to share information in real time and in a comprehensive manner. Effective integration facilitates information flow across departments, reduces bottlenecks, minimizes data duplication, and consolidates various business functions into a single coordinated platform, which collectively enhances operational convenience and satisfaction. Third, ease of use emphasizes the importance of a simple and user-friendly system interface. A system that is easy to operate minimizes data input errors and reduces users' technical burden, even for those without an extensive technical background, thereby increasing satisfaction with the system. Fourth, system flexibility allows rapid adjustments to users' unique needs and dynamic business process changes without requiring major system modifications. This flexibility provides users with greater autonomy in accessing and managing data according to the needs of each work unit. Overall, these findings are consistent with the theories proposed by Romney and Steinbart (2021) and Yuhanis (2021), who define a high-quality system as one that supports decision-making and planning through relevant and timely information.

The Effect of User Involvement on AIS User Satisfaction

The research findings indicate that user involvement has a significant and positive effect on AIS user satisfaction. This significance explains that optimal user involvement can enhance satisfaction levels. Such effective involvement produces positive impacts through three key indicators.

First, the ability to broaden user insight. Through active participation in system development and utilization, users gain deeper understanding not only of the system's technical and operational aspects, but also of information flows, reporting processes, and the strategic objectives underlying system usage. This enhancement of insight and competence directly fosters greater confidence and satisfaction. Second, the indicator of fulfilling user needs demonstrates that when users are actively involved and the system is designed based on their input and real needs, the resulting system becomes more appropriate, functional, and efficient. The sense of being valued because their aspirations are acknowledged serves as a primary driver of satisfaction. Third, participation in system development creates a more adaptive and user-oriented system. Direct involvement enables users to share prior system usage experiences, assists developers in designing more effective solutions, and fosters a sense of ownership of the system. This conclusion reinforces the theoretical concepts proposed by Azhar Susanto (2017) and Hendra Ronaldi (2020), which state that user participation in information system development is an essential factor in determining system effectiveness and user satisfaction.

The Effect of Education and Training (X3) on AIS User Satisfaction (Y)

The results of the hypothesis analysis indicate that education and training have a significant and positive effect on AIS user satisfaction. This finding is highly relevant in addressing field phenomena related to employees' lack of understanding of the information systems being used. Effective education and training are able to generate a significant and positive impact, supported by four key indicators.

First, the type of training tailored to users' needs (such as technical training, operational training, or case-based training) is highly effective in helping users gain an in-depth understanding of the system. Such targeted training increases users' confidence and comfort. Second, the training methods applied influence the effectiveness and ease of understanding the material. Appropriate methods, such as on-the-job training or simulations, enable users to adapt more quickly and master the

system efficiently. Third, training materials that are systematically structured, relevant, and practical greatly facilitate the learning process. Materials covering both technical and operational aspects directly reduce confusion, accelerate adaptation, and enhance user readiness. Fourth, clearly defined, focused, and transparent training objectives help participants understand the ultimate goals to be achieved. When users realize that the training aims to improve competence and work efficiency, their motivation increases. Overall, optimal education and training equip users with appropriate capabilities, which ultimately enhance their satisfaction with the system (Mukhlis, Arifin, Ridwan, & Zulbaidah, 2025; Mukhlis, Arifin, Ridwan, Zulbaidah, et al., 2025). This conclusion supports the theories proposed by Ambar (2020) and Notoatmodjo (2021), who view education and training as continuous efforts to maintain and improve professionalism and human resource capabilities.

CONCLUSION

Based on the results of the research and discussion, the following conclusions can be drawn:

1. The quality of the accounting information system has a significant effect on user satisfaction with the accounting information system at car showrooms in Ilir Timur I and Ilir Timur II, Palembang City. This indicates that the better the quality of the accounting information system, the higher the level of user satisfaction among car showroom users.
2. User involvement has a significant effect on user satisfaction with the accounting information system at car showrooms in Ilir Timur I and Ilir Timur II, Palembang City. This indicates that greater user involvement leads to higher levels of user satisfaction with the accounting information system.
3. Education and training have a significant effect on user satisfaction with the accounting information system at car showrooms in Ilir Timur I and Ilir Timur II, Palembang City. This indicates that more extensive education and training result in higher levels of user satisfaction with the accounting information system.

Based on the research findings and conclusions, the following recommendations are proposed:

1. Future studies are expected to include additional variables, such as top management support, organizational size, and personnel capability, in order to obtain more comprehensive results in analyzing the factors that influence user satisfaction with accounting information systems.
2. The results of this study are expected to serve as a reference for car showrooms in Ilir Timur I and Ilir Timur II to continuously improve user satisfaction with accounting information systems by paying attention to system quality, increasing user involvement in the system implementation process, and providing education and training that are aligned with users' needs.

CONFLICT OF INTEREST

The authors declare that there is no conflict of interest regarding the publication of this article. This research was conducted independently and objectively, without any financial, commercial, or personal relationships that could be construed as a potential conflict of interest. All data collection, analysis, and interpretation were carried out in accordance with academic and ethical research standards, and the results presented in this study are free from undue influence from any institution, organization, or individual.

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