

The Influence Of Quality Services And The Human Resources Development To User Satisfaction For Accounting Computer Study At Local Government Officials Depok West Java

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Abstract: The benefit that is felt directly by the customer in using a computer accounting program into an expectation of users to a product produced by an accounting information system . the existence of accounting system will provide convenience in processing accounting data into an output of financial statements . investors and the public will be easy to read and profit earnings results thanks to sales of computer usage accounting . This study intends to seek clarity from the influence of quality of services and human resource development of the accounting computer user satisfaction . object of research is the environment of local government officials Depok, West Java . The results showed that the effect on the service user satisfaction . And development of employees a significant effect on user satisfaction

Keywords: User Satisfaction, Accounting Computer, Quality Of Service, Human Resource Development

1 INTRODUCTION

Consumer satisfaction is one important factor of all marketing activities on a market-oriented company. The Company has a strategy in satisfying consumers is to expand the business, get a higher market share, all of which leads to an increase in corporate profits. Achievement of satisfaction can be a process that is simple, or complex and cumbersome. In order to determine the level of customer satisfaction were better, it is necessary to understand the causes of satisfaction (Tjiptono, 2006: 25). To achieve and maintain customer satisfaction, service organizations must carry out four things that can affect satisfaction, namely: .First ;, identifying who are the customers. Second ;, understand the level of customer expectations for quality. Third;, Understand the strategy of customer service quality. And fourth ;, understand the cycle of measurement and feedback of customer satisfaction. (Tjiptono, 2006: 30). Accounting program user satisfaction is an attitude, freshly possessed of the SIA. The accounting information system is a series of one or more components that relate and interact with each other to achieve a goal, which is composed of actors, a set of procedures, and information technology. (Romney & Steinbart, 2000). Information system is one of component in an organization. In an organization information system is a tool that can provide the necessary information of all interested parties. An organization that can operate smoothly in achieving a predetermined goal of its components must interact well and excellent. Information is the key that enables organizations to achieve and maintain the unity and harmony. Accounting information system is an important part of the management information system. Accounting information system basically is integration of the various transaction processing systems that exist in the company.

There are three main functions of the accounting information system for the company, namely:

- a. Collect and store data from all activities and transactions of companies
- b. Processes data into information that is useful in decision making that allows for the management to do the planning, execution planning and control activities
- c. Provide sufficient controls to safeguard the assets of the organization, including data. This control ensures that the data will be available when required and the data is accurate and reliable. (Romney & Steinbart, 2000).

Research conducted by previous researchers about the quality of service to be done by the system user satisfaction. Becker Brian and Gerhart (1996), with the title : The Impact of human resources management on organizational performance concluded to speed changing economic environment, changes in consumer demand and investors, and competition in the product market is the variable of Human Resource Management (HRM), influential on organizational performance. Results of research and Huselid Delaney (1996) entitled : The Impact of human resources development on perceptions of organizational practices performance that : progressive human resources management (which affects the skills of employees, employee motivation, and the structure of the presentation) was positively correlated with organizational performance. This study aims to determine:

- (1) The effect of service to user satisfaction for accounting computer.
- (2) The Effect of Human Resources Development to user satisfaction for accounting computer
- (3) Effect of services and human resources development jointly towards user satisfaction for accounting computer.

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2 LITERATURE REVIEW

2.1 Define of Services

According to Robin, Service excellence is the best service exceed, surpass the service provided the other party or from the service at the long time (Robin, 2008 ; 36) general services by public are all forms of activities carried out by government officials in the central region or and under of the State/Regional in the form of services, both in addressing the needs of communities that fit by statutory provisions in force. Dimensions for the quality of services by Parasuraman (2003; 61) includes five terms as follows.

- 1) Direct evidence (tangibles) everything that is tangible and can see include some of the following: physical facilities, equipment, personnel and means of communication.
- 2) Reliability (reliability) is the ability to provide services from promptly and satisfactorily.
- 3) Responsiveness, namely the desire of staff to help the customers and provide services to respond.
- 4) Security (assurance) that includes the ability, courtesy and to be purpose the properties owned by the staff, free from danger, and risk
- 5) Empathy is a sense of understanding and concern include the ease of doing any type of relationship, and understand the needs of customers.

2.2 Factors affecting the quality of service.

Quality of service produced by the company can be influenced by many factors, therefore the company or organization must take into account all the elements that are essential to the application or the achievement of quality of service. According Ariani (2003) the achievement of total quality requires eight elements as follows.

- 1) Focus on the customer is to give satisfaction to customers in line with expectations.
- 2) Long-term commitment, so that all employees also want to implement the same thing to be fully involved in the whole process there.
- 3) Leadership and support of top management, with the support of energy, thought, strategic planning, as well as the style of continuous improvement.
- 4) Empowerment of all the personnel and team work, namely by encouraging the participation of all employees to achieve quality objectives, including the improvement of services and problem resolution.
- 5) Effective communication is to establish relationships of communication both formally and informally, and vertical and horizontal communication.
- 6) Trust and analysis of statistical process, which allows the organization to take remedial action, set priorities and evaluate progress.
- 7) Commitment to improvement is to build awareness to make improvements through education and training of employees.
- 8) Supporting the award is an award that not only in the form of wages or salaries, but the rewards in the form of praise, support advice, as well as constructive criticism

Human resource Development (HRD)

The process of managing employee development includes all activities undertaken to establish/build employee skills to meet the requirements of the business.

A. Development Plan

Development Plan was prepared on the basis of inputs from:

- a. Job descriptions setting out the terms of skills, knowledge, experience and education for the job.
- b. Plan career path, which establishes requirements for the training and development relevant to assume certain positions planned (if the concerned including participants career path)
- c. Performance appraisal, which can be seen training and development needs to be focused on improving performance.
- d. Desire concerned themselves, ie the development plan of what is needed based on the assessment of the skills possessed compared with the required skills.

B. Type Development

a. self Development

Self Development is a business/self development activities performed by individuals/employees themselves, either through formal education/Degree or by reading books of literature and other publications useful resources to support the implementation of the task.

b. Development of the company

1. On the Job Training is the development activities carried out by superiors to subordinates that took place in the workplace.

Implementation of this development can be done through:

- a) Putting in a position/provide challenging tasks.
- b) Establish standards that must be achieved.
- c) Directly leadership provides "coaching" to his subordinates.

Besides, the "On the Job Training" can also be an assignment employee of an organizational unit to carry out the "Job" other organizations which management and monitoring is done by the HR Division.

2). Of The Job Training an employee development activities managed by the Division of Human Resources outside the workplace. Of The Job Training consists of:

- a) Education program "degree" (D3, S1)
- b) Non-degree training, such as:
 - a. Management Training (Leadership Skill, strategy planning and others)
 - b. Competence Training (English, Computers and others)
 - c. Seminar, Workshop, Short-course, and others.

2.3 Accounting Computer User Satisfaction

Satisfaction is feeling happy or disappointed someone who emerged after comparing the performance (yield) of products considered against the expected performance (Kotler, 2009: 70). Meanwhile, according to Sumarwan (2009: 322), satisfaction is a result of a comparison between the expectations of the customer before the purchase with real consumer obtained from the products purchased. Basically the

goal of a business is to create customers who are satisfied. The creation of customer satisfaction can provide several benefits, including the relationship between companies and consumers to be harmonious, provide a good foundation for the purchase and creation of customer loyalty, and form a recommendation of mouth profitable company. Consumers will have expectations about how the product is supposed to function (performance expectation), the expectation is that the quality standards will be compared with the functions of real or perceived product quality consumers. Function product that actually felt real customer is the customer perception of the quality of the product. In evaluating the quality of a product or service, the consumer will assess various attributes (dimensions of service quality and product quality dimensions). The link between customer satisfaction and customer loyalty is not proportionate. Suppose ranked by customer satisfaction with a scale of one to five. At the level of customer satisfaction that is very low (level one), consumers tend to stay away from the company by spreading bad stories about the company. At level two to four, consumers somewhat satisfied but still find it easy to switch when a better offer appears. At the fifth level, consumers are very likely to buy again and even tell stories of compliments about the company to other consumers as proof feeling of satisfaction received by him. Formation Scope of Work oriented development. The success of the process of development is an attempt to form a work environment that is oriented to the development, which is a working environment that stimulates, facilitates and encourages employees to develop themselves

3 Population and Sample Research

This study takes the population of local government officials Depok, West Java with a sample of 48 respondents based on a formula slovin.

4. Results and Discussion.

Based on the results of data processing with SPSS 19 shows that human resources development variables significantly influence the performance of the company's employees. linear regression showed $Y = 1.658 + 0,686X_2 + 0,319x_1 + e$, which means that if the development of improved $tbsp$ 1 unit will improve employee performance at 0.31 and if $tbsp$ is increased by 1 unit will improve the performance of employees is 0.68. This shows that the development activities undertaken $tbsp$ company is able to provide influence on employee performance. Therefore, the company needs to continue to improve $tbsp$ development through training for employees.

Partial t test.

T tests were conducted to show how far the influence of the independent variables individually in explaining the variation of the dependent variable (Ghozali, 2012: 85). Statistical hypothesis of this test is: If $t > t$ table or $sig < 0.05$ means H_0 rejected, H_a received means that there is the influence of exogenous variables on endogenous variables. If $t < t$ table or $sig > 0.05$ means H_0 accepted means H_a denied means there is no influence of exogenous variables on endogenous variables. Hypothesis test results showed t count 3.140 or $> t$ table 1,679, which means a partial effect service on user satisfaction accounting computer. This study is in line with the opinion of Simamora that an employee will need a set of knowledge, skills and abilities that evolved to work well and encountered a succession of positions during his career. With

the implementation of education, the employees will further increase the performance and achievement of the results of its work. The second hypothesis test of human resources development influence on user satisfaction accounting computer. Based on data analysis known that variable of human resource development and significant positive effect on user satisfaction accounting computer. Based on data analysis found that the service variable and significant positive effect on user satisfaction accounting computer. Hypothesis test results showed t count 3.054 or $> t$ table 1.679 which means partially service influence on user satisfaction accounting computer. The results of this study indicate that if the service that will give effect to the achievements of employees in performing their tasks and responsibilities. This is because human resources development a major in executing the work according to their duties and responsibilities as an employee, also has a great influence on the spirit and excitement of work. Experience has shown that inadequate leadership can reduce work performance, motivation and job satisfaction of employees or even cause potential employees out of the company

Test The coefficient of determination (R2)

Coefficient of Determination double (R Square or R^2) is used to measure the contribution of independent variables (Services and Human Resources Development) examined the dependent variable (user satisfaction accounting computer). Double the coefficient of determination (R^2) is between 0 and 1 or $0 < R^2 < 1$ The larger the R^2 from the calculation (approaching one), it can be said that the contribution of the independent variable on the dependent variable increases. Conversely, if R^2 is getting a little close to zero, it can be said that the contribution of the independent variable (the dependent variable is getting smaller. Test Results of determination R^2 can be seen in the above table shows Adjusted R^2 shown in the above table amounted to 0.674 means that the service and of human resource development to be able to explain 67.4% of these variations on user satisfaction accounting computer variable (Y), the remaining 32.6% is a variable that is not research. Things probably are other variables that affect the experience, confidence, individual responsibility, or the organizational climate or culture of the organization and other variables. Appropriate understanding that user satisfaction accounting computer Human resource development aimed at producing human resources organization that reliably and competence appropriate to the needs of the organization. The purpose of human resource development is to eventually create employees who have performed well by increasing their ability to be able to perform better. If the previous employee performance is positive, given the development aims to improve the achievement of these employees in the process climbed the career ladder.

5. CONCLUSION

The conclusion that can be drawn based on the analysis of data on the effect on quality service and human resource development to user satisfaction for accounting computer based on the analysis in the previous chapter is the results show that the data processing to the proxy variable quality of services have a positive effect and significant effect on user satisfaction for accounting computer; the results show that the data processing to the proxy variable human resource

development have a positive effect and significant effect on user satisfaction for accounting computer,

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