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THE EFFECT OF PHYSICAL AND NON-PHYSICAL WORK ENVIRONMENTS, IT SYSTEM QUALITY AND WORK CULTURE ON ACCOUNTING INFORMATION SYSTEM USER SATISFACTION

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ABSTRACT: The purpose of this study was to determine the effect of physical and non-physical work environments, quality of IT systems and work culture on user satisfaction of accounting information systems. This research was conducted at PT. Bank Rakyat Indonesia, Gianyar Branch, Bali. The population in this study were all employees at PT BRI, Tbk. Gianyar Branch. The sample in this study was selected based on the non-probability sampling method which uses the criteria that the employees who become the sample are 216 employees who use the IT system. The analysis technique used in this study is multiple linear regression analysis. The results of the study indicate that physical and non-physical work environments, quality of IT systems, and work culture have a positive effect on users of accounting information systems.

Keywords: physical work environment; non-physical work environment, quality of IT systems, work culture, accounting information systems.

I. INTRODUCTION

Job satisfaction arises as a result of the existing work situation in the company. Job satisfaction reflects the employee's feelings about being happy or unhappy, comfortable or uncomfortable with the work environment of the company where he works. The form of employee job satisfaction will be seen from positive or negative attitudes in employees. Employee job satisfaction is dynamic, meaning that it can change at any time. At one time employees may experience dissatisfaction, but after improvements by company management, employees will be satisfied. Therefore, companies are required to always be able to innovate in creating a comfortable work environment for employees.

Job satisfaction includes various components, such as one's emotions and behavioral tendencies. Disputes and conflicts that exist within a company can occur both between fellow employees and employees with company leaders. This happens because every human being in the company has a variety of different traits, attitudes, and behaviors. A good non-physical work environment is an environment that is able to create a sense of comfort and safety for all employees. Thus, the personnel manager should be able to create a formula to deal with various forms of these problems to create a conducive work environment.

Wahyudi et al (2013) in their research mentions, one of the methods developed by information application system experts to measure user satisfaction of information application systems is to assess the desired characteristics of an application system (the quality of the application system), the desired characteristics of the application system output (information quality) and the quality of support received by application system users from the information application system department and information support personnel (quality of service). In addition, information application systems should be designed appropriately to meet user needs so as to create user satisfaction (Septiayu et al, 2013).

A strong culture will show a high agreement about the goals of the organization among its members. The unanimity towards goals will form attachment, loyalty, and organizational commitment, this condition will further reduce the tendency of employees to leave the organization (Robbins, 2002: 284). There are many employees who are satisfied with their jobs, but they do not like the large amount of bureaucracy in the organization where they work, or technicians who are not satisfied with their jobs, but still carry out the company's vision (Luthans, 2006: 248) The role of culture in influencing employee behavior seems to be increasingly important in today's workplace, the shared meaning provided by a strong culture ensures that all employees are directed in the same direction, culture increases organizational commitment and increases the

consistency of employee behavior (Robbins, 2006:726). Suardikha, et al (2013) in their research using the tam theory by adding the tri hitakarana culture to get cultural results that affect self-confidence in computers, personal innovation, use of vain which is supported by the vision of the development of the province of Bali in 2006-2026, namely: "balidwipa victorious, fair and democratic, as well as safe and united, within the unitary state of the Republic of Indonesia based on the Tri Hita Karana", the culture of thk influences the use of waste mediated by self-confidence in computers, personal innovation, perceptions of usefulness, and perceptions of ease of use, as well as self-confidence in computers. computer has a positive effect on perceived usefulness.

The role of culture in influencing employee behavior seems to be increasingly important in today's workplace, the shared meaning provided by a strong culture ensures that all employees are directed in the same direction, culture increases organizational commitment and increases employee behavior consistency (Robbins, 2006:726). Suardikha, et al (2013) in their research using TAM theory by adding the Tri Hita Karana culture got the results that THK culture affects self-confidence in computers, personal innovation, the use of AIS which is supported by the development vision of the Province of Bali in 2006-2026, namely: "Bali Dwipa Jaya, Fair and Democratic, as well as Safe and United, in the Unitary State of the Republic of Indonesia Based on Tri Hita Karana", THK culture influences the use of AIS mediated by self-confidence in computers, personal innovation, perceived usefulness, and perceived ease of use, as well as self-confidence in computers. computer has a positive effect on perceived usefulness.

Based on the introduction above, the hypotheses developed are:

H₁: Physical work environment has a positive effect on user satisfaction of accounting information systems.

H₂: Non-physical work environment has a positive effect on user satisfaction of accounting information systems.

H₃: The quality of IT systems has a positive effect on job satisfaction of users of accounting information systems.

H₄: Work culture has a positive effect on user satisfaction of accounting information systems.

II. METHODS

This research was conducted at PT BRI, Tbk. with the object of employees, namely users of accounting information systems. Considerations in choosing employees at PT BRI, Tbk as the object of this study related to the satisfaction of cash system users.

The population of this study were all employees at PT BRI, Tbk. Gianyar Branch. The sample in this study was selected based on a non-probability sampling method that uses the criteria that the employees who are the sample are employees who use IT systems in their work with saturated sampling techniques, where employees who use IT systems are 216 people, namely in the position of IT Support Office, Auditor Internal, Network Administrator, System Analysis, Database Administrator, Customer Service and Teller.

The analysis technique used in this research is multiple linear regression analysis technique. Multiple linear regression analysis shows the direction of the relationship between variables, whether it has a positive or negative relationship. The dependent variable used in this study is user satisfaction with the cash system. The independent variables used in this study are the work environment, the quality of the IT system and work culture.

III. RESULT AND DISCUSSION

The results of the multiple linear regression test can be seen in Table 2. The test was carried out on the variables of the work environment, IT system quality, work culture on user satisfaction of accounting information systems.

Table 1. Multiple Linear Regression Analysis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.241	2.636		5.782	.000
	X1	.418	.099	.421	4.224	.000
	X2	.166	.080	.236	2.082	.041
	X3	.370	.099	.256	3.752	.000
	X4	.348	.151	.244	2.299	.025

Primary Data, 2021

The first hypothesis (H1) states that the physical work environment has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch. Testing on the effect of the physical work environment on cash system user satisfaction is carried out by looking at the results of the t statistical test. The probability level (sig.) t of the experience variable is $0.000 < 0.05$. This shows that H1a is accepted and H0 is rejected. The conclusion is that the physical work environment has a

positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch.

The results of this study are in line with research conducted by Putranto (2012) and Anas (2013) which showed that there was a positive influence of the work environment and compensation on job satisfaction. The physical work environment has a positive effect on job satisfaction, because indirectly the state of the physical work environment in the company is felt to improve performance and job satisfaction. This study also supports research from Hendri (2012) which states that the physical work environment has a significant effect on job satisfaction. Based on the results of hypothesis testing, it can be concluded that the physical work environment has an influence on increasing job satisfaction of PT. Telkom Indonesia Witel, South Java, Malang. The second hypothesis (H2) states that the non-physical work environment has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch. Testing on the effect of non-physical work environment on cash system user satisfaction is done by looking at the results of the t statistic test. The probability level (sig.) t of the experience variable is $0.041 < = 0.05$. This shows that H1b is accepted and H0 is rejected. The conclusion is that the non-physical work environment has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch.

The results of this study are in line with research conducted by Aruan and Fakhri (2015) which showed that there was a positive influence of the physical work environment on job satisfaction. From the results of this study, employees at PT Bank Rakyat Indonesia, Tbk. The Gianyar branch feels that good communication between co-workers, from superiors to subordinates and subordinates to superiors and good communication between employees will make the work atmosphere better and increase employee job satisfaction, especially users of accounting information systems. Employees will feel more able to explore their work both with superiors and with their coworkers, so there is no feeling that makes employees uncomfortable at work. Research from Aruan and Fakhri (2015) also shows that there is a positive influence of the physical work environment on job satisfaction. The existence of good communication between co-workers, both from superiors to subordinates and subordinates to superiors as well as good communication between employees will make the work atmosphere better and increase employee job satisfaction, especially users of the cash system. In addition, the results of research from Utami (2010) also state that the non-physical work environment has a significant effect on job satisfaction. Rachmadhani (2014) who conducted research on the influence of the non-physical work environment on employee job satisfaction obtained the results of the non-physical work environment having a significant effect on employee performance. This study is also supported by the results of research from Utami (2010) which states that the non-physical work environment has a significant effect on job satisfaction at CV SinarBintangGemilangKalasan – Sleman.

The third hypothesis (H3) states that the quality of the IT system has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch. Testing on the effect of experience on the quality of IT systems is done by looking at the results of the t statistical test. The probability level (sig.) t of the experience variable is $0.002 < = 0.05$. This shows that H2 is accepted and H0 is rejected. The conclusion is that the quality of the IT system has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch.

The results of the research by Iranto, (2012) and Luqman et al., (2014) provide empirical evidence that the quality of the application system has a positive and significant effect on user satisfaction. The results of research by Istianingsih and Septiayu (2013), Winda (2014), Luqman (2014) also provide empirical evidence that the quality of IT systems has a positive and significant effect on user satisfaction. This study shows that at PT Bank Rakyat Indonesia, Tbk. Gianyar branch, if the quality of the IT system is getting better, then employees who use accounting information systems at work can at least work according to working hours, can reduce overtime due to one of the reasons for the poor quality of the IT system. So that with a good system it will increase user satisfaction of accounting information systems for employees at Bank Rakyat Indonesia, Tbk. Gianyar Branch.

The fourth hypothesis (H4) states that work culture has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch. Testing on the influence of work culture on cash system user satisfaction is done by looking at the results of the t statistic test. The probability level (sig.) t of the experience variable is $0.001 < = 0.05$. This shows that H3 is accepted and H0 is rejected. The conclusion is that work culture has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch.

This is in accordance with the research, Chaterina and Intan (2012), finding that organizational culture has a positive effect on job satisfaction. The level of compatibility of employees with the existing organizational culture and causes employees to feel satisfied in their work. In line with research conducted by Abadiyah and Purwanto (2016) who conducted research on the influence of organizational culture on employee job satisfaction at PT Bank SyariahMandiri CFBC Surabaya Division, he stated that organizational culture had an

effect on job satisfaction. foster employee satisfaction where one of the satisfactions owned by PT Bank SyariahMandiri CFBC Surabaya Division is that there is no conflict between leaders or subordinates as well as with the work environment because it has been covered by the level of organizational crocodile that has been instilled by the company to employees. This is in accordance with the research, Chaterina and Intan (2012), finding that organizational culture has a positive effect on job satisfaction.

The results of this study indicate that at PT Bank Rakyat Indonesia, Tbk. The Gianyar branch employees feel that with the level of compatibility of employees with the existing organizational culture, it causes employees to feel satisfied in their work. One of the work cultures at Bank Rakyat Indonesia is the existence of morning prayers and morning briefings every day that discusses the obstacles that occur, so that communication with superiors and co-workers makes employees not feel burdened when carrying out their activities. In addition, in line with research conducted by Abadiyah and Purwanto (2016) who conducted research on the influence of organizational culture on employee job satisfaction, he stated that organizational culture had an effect on job satisfaction. One satisfaction that they have is that they feel there is no conflict between leaders or subordinates as well as with the work environment because it has been covered by the level of organizational culture that has been instilled by the company to employees. In addition, organizational culture is a guide for company employees in behavior that becomes a guide in interacting with fellow co-workers, and becomes a guide in decision making. Job satisfaction is obtained when the expectations of the job can be met. Research conducted by Mustafid (2017) also finds empirical evidence that work culture affects employee job satisfaction.

Table 2. Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.763 ^a	.583	.564	1.902

Primary Data, 2021

The value of R square is 0.583, which means that 58.3% of the variation in Accounting Information System user satisfaction is influenced by the physical work environment, non-physical work environment, IT system quality, and work culture, while the remaining 41.7% is influenced by other factors. other factors not included in the research model.

IV. CONCLUSION

The physical work environment has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch. A good physical work environment will result in satisfaction of its employees.

The non-physical work environment has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch. A non-physical work environment in the form of a good relationship between employees and superiors will make employees feel satisfied while working.

The quality of IT systems has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch. With the quality of IT systems that support it will lead to satisfaction for employees, especially users of accounting information systems. This can be seen from the work that is completed faster if the IT system runs well

Work culture has a positive effect on user satisfaction with accounting information systems at PT Bank Rakyat Indonesia, Tbk. Gianyar Branch. With a suitable work culture for employees at PT Bank Rakyat Indonesia, Tbk. The Gianyar branch results in satisfaction for users of accounting information systems, where work culture is a habit that is carried out by a company

Further research can use samples with user satisfaction accounting information systems, such as LPD offices, cooperatives, and do not rule out the possibility for other parties or if viewed from R² of 58.3% which means that there are other variables that affect cash system user satisfaction in future research is expected to add other variables such as employee performance, compensation, or motivation.

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