THE INFLUENCE OF QUALITY OF SERVICE, COMMITMENT AND QUALITY OF ACCOUNTING INFORMATION SYSTEMS ON COMMUNITY SATISFACTION
(Survey in Kalikotes District, Klaten Regency)

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Abstract: This research entitled "The Influence of Service Quality, Commitment and Quality of Accounting Information Systems on Community Satisfaction". The purpose of this research is to analyze the effect of service quality on community satisfaction, the effect of commitment on community satisfaction and the influence of the quality of accounting information systems on community satisfaction. This research design is quantitative. The population in this research is the community of Kalikotes sub-district, Klaten district. The sample in this research was 100 respondents. The collecting data in this research using a questionnaire. The test instrument was analyzed using descriptive tests, validity and reliability tests. Classical assumption test was analyzed using normality test, multicollinearity test, heteroscedasticity test. The analytical method used in this research is multiple linear regression analysis, F test, t test and test of determination (R^2). The results of the analysis of this research are Service Quality, Commitment and Quality of Accounting Information Systems has a simultaneous effect on community satisfaction in Kalikotes sub-district, Klaten

Keywords: *Quality of Service, Commitment, Quality of Accounting Information Systems and Community Satisfaction*

1. Introduction

Community satisfaction as a benchmark for optimizing the performance of public services by government officials to the community based on the Decree of the State Minister for Administrative Reform Number KEP/25/M.PAN/2/2004 concerning General Guidelines for Compiling the Community Satisfaction Index. One of the factors that influence people's satisfaction is the realization of quality public services, which is one of the characteristics of good *governance* as the goal of empowering the state apparatus. In this regard, improving the quality of public services is an effort that must be carried out continuously, continuously and must be carried out by all government officials. In its implementation, one thing that is often disputed is in the field of public service, especially in terms of the quality or service quality of government officials to the community. The government as a service provider for the community is required to provide quality services. It is non- negotiable that maximum service is a right for all people and the government is obliged to provide services as a form of community service. However, this seems to be something that has not materialized yet.

According to research conducted by Erna Supriyanti (2015) there is a significant positive effect between facilities on community satisfaction in Sambirejo Village, Semarang.

Apart from the quality of service, community satisfaction can also be obtained in terms of commitment from government officials. Work commitment as another term for organizational commitment is an important behavioral dimension that can be used to assess the tendency of employees to stay as members of the organization so that organizational activities can be carried out properly. According to research by Yuliati (2018) that there is a positive influence between the quality of commitment to community satisfaction. This means that commitment greatly affects community satisfaction, because the village government is fast and responsive in paying attention to everything that is the needs of its citizens.

Everything can run well and smoothly with the presence of other supporting factors, the quality of accounting information systems for example. Quality of accounting information system is a component within the company whose task is to collect , classify, process, analyze and communicate financial information and make decisions that are relevant to external parties and internal parties of the company. This factor becomes very important in determining community satisfaction because it makes everything feel faster, more effective and efficient. This is supported by research by Ulfah Fauziah (2015) that the quality of accounting information systems has a significant influence on community satisfaction in Bantar District in Bandung.

Office Kalikotes Subdistrict, Klaten Regency is one example of an agency that must provide services to the community with an excellent and optimal level of service. This of course must be accompanied by the various supporting aspects needed in carrying out its activities. This research aims to determine the effect of service quality, commitment and quality of accounting information systems on community satisfaction in Kalikotes District, Klaten Regency.

Based on the description above, the hypotheses in this research are:

H_1 : Service quality affects people's satisfaction

H_2 : Commitment affects people's satisfaction

H_3 : The quality of accounting information systems has an effect on people's satisfaction

H_4 : Quality of service, commitment and quality of accounting information systems affect people's satisfaction

2. Research methods

The population in this research was the community of Kalikotes Subdistrict, Klaten Regency, with a total of 38,116 people. The research sample was taken by *purposive sampling* using the Slovin formula to obtain a sample of 100 people. The location of this research was conducted in Kalikotes District, Klaten Regency. The research period will be carried out within a period of 3 months (14 February – 14 May 2022). Data collection techniques include a closed questionnaire with a *Likert scale* and 5 alternative answers from strongly agree to strongly disagree .

The research variables include the dependent variable, namely community satisfaction with indicators of hope, pride and satisfaction . The independent variables include service quality with indicators: simple, informed, smooth, precise, reasonable, affordable. Commitment variables with indicators include continuous, control and integrated. Variables of accounting information system quality with indicators include: effectiveness, efficiency, confidentiality, integrity, availability, compliance and correctness.

Data analysis methods include instrument testing, classical assumption test and hypothesis testing. Instrument testing includes validity and reliability tests. This classical assumption test is used as a regression test requirement including normality, multicollinearity, and heteroscedasticity tests. Hypothesis testing includes multiple linear regression analysis, simultaneous significance test (F test), individual parameter specification test (t test), and the coefficient of determination test (adjusted R^2).

3. Results and Discussion
3.1. Research result
a. Characteristics of Respondents

Table 3.1 Characteristics of Respondents

Characteristics of Respondents	Frequency (n = 100)	Percentage (100%)
Gender		
Man	36	36%
Woman	64	64%
Number of Villages in Kalikotes District		
Jimbung	31	31%
Ngemplak	11	11%
Kalikotes	12	12%
Krajan	7	7%
Tambangwetan	10	10%
Jogosetran	12	12%
Gemblegan	17	17%

Source: Processed results of SPSS 24, 2022 . data

Table 4.1 can be explained that the majority of respondents are female (64%) and the respondents who answered most of the research questionnaires came from the village of jimbung with a percentage rate of 31%.

b. Validity and Reliability Test
1) Validity test

The summary of the results of the validity test is presented in table 3.2 as follows:

Table 3.2 Research Instrument Validity Test Results

Research variable	Item item	r_{count}	r_{table}	Information
Service quality	1	0.823	0.1966	Valid
	2	0.841	0.1966	Valid
	3	0.813	0.1966	Valid
	4	0.821	0.1966	Valid
Commitment	1	0.924	0.1966	Valid
	2	0.877	0.1966	Valid
	3	0.822	0.1966	Valid
	4	0.750	0.1966	Valid
	5	0.339	0.1966	Valid
Quality	1	0.876	0.1966	Valid
system	2	0.800	0.1966	Valid
information	3	0.824	0.1966	Valid
accountancy	4	0.604	0.1966	Valid

	5	0.835	0.1966	Valid
Satisfaction	1	0.855	0.1966	Valid
Public	2	0.808	0.1966	Valid
	3	0.774	0.1966	Valid
	4	0.481	0.1966	Valid
	5	0.822	0.1966	Valid

Source: Processed results of SPSS 24, 2022 . data

Table 3.2. shows that all statement items on all research variables are valid. This is because all the statement items have the result that the $_{calculated\ r\ value}$ is greater than the r $_{table}$ (0.1966). So it can be concluded that all of the research variable questions are valid or appropriate to be used as research instruments.

2) Reliability Test

The summary of the reliability test results is presented in table 4.3 as follows:

Table 4.3 Research Instrument Validity Test Results

Variable	Cronbach's alpha	Crisis Value	Information
Service Quality (X_1)	0.842	0.6	Reliable
Commitment (X_2)	0.818	0.6	Reliable
Accounting Information System (X_3)	0.851	0.6	Reliable
Community Satisfaction (Y)	0.797	0.6	Reliable

Source: Processed results of SPSS 24, 2022. data

All reliability test results are declared reliable or acceptable. This is because the value of *Cornbach alpha* > critical value (0,6).
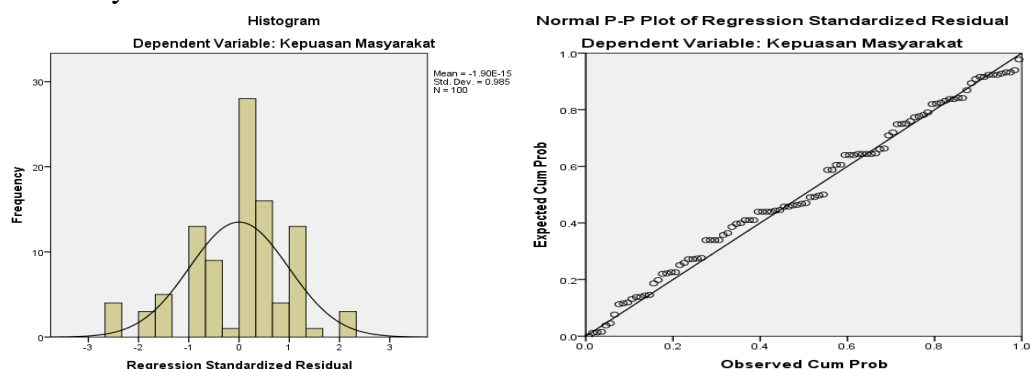
c. Classic assumption test

1) Normality test

Figure 3.1 Histogram and PP Plot Normality Test Results
Source: Processed results of SPSS 24, 2022 . data

Figure 3.1 shows the normality test using histogram graph analysis, it can be concluded that the histogram graph provides a distribution pattern that is not skewed to the left or right, which means that the regression model using the histogram graph shows data that is normally distributed. The PP plot histogram shows that the points spread out following a straight diagonal line, so it can be said that the residuals have been normally distributed or that the scattered data has met the normal assumptions and the data distribution does not show a certain pattern. So it can be concluded that the results of the normality test in the research are normally distributed.

2) Multicollinearity Test

The results of the multicollinearity test are presented in table 4.4

Table 4.4 Multicollinearity Test Results

Variable	Tolerance	VIF	Information
Service Quality (X_1)	0.206	4,874	Free of multicollinearity
Commitment (X_2)	0.191	5,225	Free of multicollinearity
Accounting Information System (X3)	0.242	4.126	Free of multicollinearity

Source: Processed results of SPSS 24, 2022 . data

The results of the multicollinearity test obtained the *tolerance value* of each independent variable > 0.1 and the VIF value < 10. This means that this research is free from the symptoms of multicollinearity in the regression model and meets the requirements of linear regression analysis.
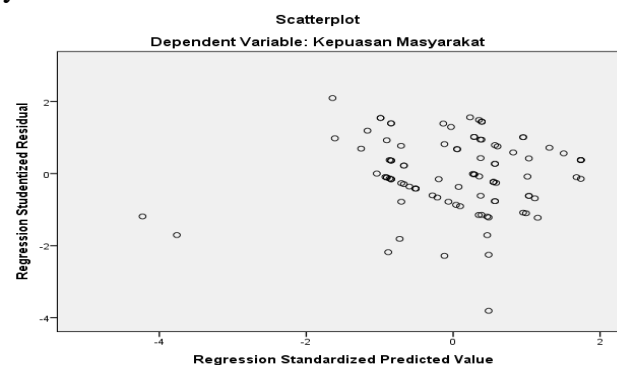
3) Heteroscedasticity Test

Figure 4.1 Heteroscedasticity Test *Scatterplot Graph*
Source: Processed results of SPSS 24 , 2022

Based on Figure 4.1 shows that the test results on the heteroscedasticity test, it can be concluded that the data in this research are free from heteroscedasticity symptoms because the distribution of these points is spread out and the data does not show a certain pattern.

d. Hypothesis testing

1) Multiple Linear Regression Analysis

Table 4.5 Results of Multiple Linear Regression Analysis

Independent Variable	B	Standard Error
Constant	0.934	0.734
Service Quality (X_1)	0.092	0.077
Commitment (X_2)	-0.074	0.076
Accounting Information System (X_3)	0.934	0.060

Source: Processed results of SPSS 24 , 2022

From the results of the analysis, the regression equation can be arranged:

Y = 0.934 + 0.092X1 - 0.074X2 + 0.934X3 + e

From the regression equation, it can be interpreted:

a) Constant Value (a). of 0.934 means that if there is no variable value of Service Quality, Commitment, and Quality of Accounting Information Systems that affect community satisfaction, then the value of community satisfaction is 0.934 units.

b) The value of the regression coefficient for the Service Quality variable (X_1) is 0.092, meaning that if the Service Quality variable increases by one unit, the value of community satisfaction will increase by 0.092 assuming other independent variables remain

c) The value of the regression coefficient for the Committed variable ($X2$) is $_{-0.074}$, meaning that if the commitment variable increases by one unit, the value of community satisfaction will decrease by -0.074 with the assumption that the other independent variables remain.

d) The value of the regression coefficient for the Accounting Information System Quality variable (X_3) is 0.934, meaning that if the accounting system quality variable increases by one unit, the value of public satisfaction will increase by 0.934 with the assumption that the other independent variables remain constant .

2) F Uji test

Table 4.6 F Test Results

Research Model	F_{count}	F_{table}	p_{value}	Conclusion
Community Satisfaction (Y)	339,837	2,698	0.000	Significant

Source: Processed results of SPSS 24 , 2022

In table 4.6 , it can be seen that the $_{calculated\ F\ value}$ is greater than F_{table}, namely $F_{arithmetic}$ at $339,837 > F_{table}$ 2,698 with a probability of $0.000 < 0.005$ so that the hypothesis (Ha_a) is accepted and (H_o) is rejected. This means that service quality, commitment, and accounting information systems have a simultaneous effect on people's satisfaction, this indicates that the regression used is fit or healthy .

3) t test

Table 4.7 t test results

Variable	t_{count}	t_{table}	Sig	Conclusion
Service Quality (X1)	1,200	1,660	0.233	Not significant
Commitment (X2)	-0.970	1,660	0.334	Not significant
Quality of Accounting Information System (X3)	15.547	1,660	0.000	Significant

Source: Processed results of SPSS 24 , 2022

Based on table 4.7, it can be seen the influence of the independent variable partially on the dependent variable in the following description :

a) The Effect of Service Quality (X_1) on Community Satisfaction
Hypothesis testing is done by comparing the value of t_{count} and t_{table} , it can be seen that the service quality variable (X_1) has a $t_{count\ value}$ of $1.200 < t_{table}$ of 1.660, with a significance level of $0.233 > 0.05$, it can be stated that the first hypothesis (H_1) is rejected and (Ho) is accepted. This means that the quality of service has no partial effect on community satisfaction.

b) The Effect of Commitment (X_2) on Papal Society
The commitment variable (X_2) has a t_{count} value of 0.970 which is smaller than the t- $_{table}$ of 1.660, with a significant level of $0.334 > 0.05$, it can be stated that the

second hypothesis is rejected (H_2) is rejected and (Ho) is accepted. This means that commitment does not partially affect people's satisfaction.

c) The Effect of Accounting Information Systems (X_3) on Community Satisfaction
Accounting information system quality variable ($X3$) has a t $_{count}$ value $_{of\ 15.547}$ which is greater than the t- $_{table}$ of 1.660, with a significance level of $0.000 < 0.05$, it can be stated that the third hypothesis is accepted (H_3) $_{is}$ accepted and (Ho) is rejected. This means that the accounting information system has a partial effect on people's satisfaction.

4) Coefficient of Determination Test (R^2)
Table 4.8 Coefficient of Determination Test Results (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.956 ^{a}	0.914	0.911	1.073

a. Predictors: (Constant), Accounting Information System, Service Quality, Commitment
b. Dependent Variable: Community Satisfaction
Source: Processed results of SPSS 24 , 2022

Based on the results of the analysis, the adjusted-R_2 value of $^{0.911}$ can be explained so that it can be explained that the three variables which include service quality, commitment and the quality of accounting information systems are able to explain the variation in community satisfaction by 91.1% while the remaining 8.9% is explained by other variables. which have not been used in this research.

3.2. Discussion
a. The Effect of Service Quality on Community Satisfaction
The results of this research contradict the first hypothesis that the service quality variable (X_1) has no partial effect on community satisfaction. Based on table 4.10, it can be seen that the service quality variable has a t_{value} $1.200 > t_{table}$ 1.660, with a significant level of $0.233 > 0.05$, the first hypothesis (H_1) is rejected and $_{Ho\ is}$ accepted. This means that the quality of service has no partial effect on community satisfaction. From the results of research conducted by researchers, it can be concluded that the people of Kalikotes sub-district, Klaten district feel that the services provided by government officials are not good enough, community expectations expect good quality service so that community expectations can be met, the community as a benchmark for optimizing performance public services by government officials to the community with the services provided are not in accordance with what the people of Kalikotes, Klaten want.

The results of this research are in line with the results of research from (Tjiptono, 2016) which states that service quality has no effect on community satisfaction. The results of this research are not in line with the results of research conducted by Kurnia Ramadani (2018) which states that there is a significant effect of service quality on community satisfaction.

b. The Effect of Commitment to Community Satisfaction
The results of this research do not support the second hypothesis that the commitment variable has a negative *effect on community satisfaction.* Based on table 4.10 it can be seen that the commitment variable (X_2)has a t_{count} value of -0.970 which is smaller than

the t- $_{table}$ of 1.660, with a significant level of 0.334> 0.05 then the second hypothesis is rejected (H_2) is rejected and (H_o) received. This means that commitment does not partially affect people's satisfaction.

The results of this research are contrary to the results of research from Susanti (2018) from the results of her research showing that there is a significant influence between commitment to community satisfaction. According to Ellena (2015) commitment is a relationship, where each party is willing to work together to maintain this relationship. The commitment variable is measured using the following indicators: Feelings of customer pride, Feelings of belonging, Attention to long-term success, Customers have an attitude as loyal supporters. From the results of this research, it can be concluded that the people of Kalikotes sub-district, Klaten feel dissatisfied and lack confidence in the commitments given in terms of long-term success, loyalty, and feelings of pride. Commitment in the Kalikotes Klaten sub-district does not reflect the attitude of the extent to which an individual knows and is bound to his work. Employees who feel more committed to the organization should have more reliable habits, strive to stay longer in the organization, and put more effort into work.

c. The Effect of Accounting Information System Quality on Public Satisfaction

The results of this research support the third hypothesis that the Accounting System Quality variable has a partial positive effect on people's satisfaction. This is indicated by the accounting information system quality variable (X_3) which has a t_{count} value of 15.547 which is greater than the t_{table} of 1.660, with a significance level of 0.000 < 0.05, the third hypothesis is accepted (H_3) is accepted and (H_o) is rejected. . This means that the accounting information system has a partial effect on people's satisfaction.

The results of this research are in line with the results of research conducted by Dausat (2021). From the results of the research explained that. "The Effect of Information System Quality on Gojek Customer Satisfaction (Case Research on Gojek Customers in Tlogomas Malang District)" from the results of the research it can be concluded that simultaneously the quality of the information system has a significant effect on customer satisfaction. The accounting information system is a component within the company that collects, classifies, processes, analyzes and communicates financial information and makes decisions that are relevant to external parties and internal parties of the company.

d. The Influence of Service Quality, Commitment, and Quality of Accounting Systems, on Community Satisfaction

The results of this research support the fourth hypothesis that the service quality variable (X_1) , commitment variable (X_2) and the quality of the accounting system (X_3) have a positive effect simultaneously or simultaneously on community satisfaction. This is shown by the calculated F value of 339.837 > F_{table} 2.698 with a probability of 0.000 < 0.005 so that the fourth hypothesis (H_4) is accepted and (H_o) is rejected. This means that service quality, commitment, and accounting information systems have a simultaneous effect on people's satisfaction. Thus the hypothesis is proven.

Community satisfaction can be shown through the attitude of the community after obtaining the results obtained. Community satisfaction will be seen from how well the results are obtained and felt. The better the quality of the results obtained, the better customer satisfaction. The community is the main customer who gets the service. The

best service will be provided by government employees to achieve community satisfaction. Therefore, measuring the level of community satisfaction is very necessary because it will provide useful information for the development of the agency. Satisfaction is a person's feeling of pleasure or disappointment resulting from comparing the product's perceived performance (or outcome) with their expectations.

4.1. Conclusions and Suggestion
4.2. Conclusion

Based on the results of the research that has been done, it can be concluded that

1) The effectiveness of internal control, information asymmetry, organizational ethical culture, and the results of testing the variables of Service Quality (X_1) , Commitment (X_2), and Accounting Information System Quality (X_3), have a positive or simultaneous effect on community satisfaction. This is indicated by the calculated F of $339.837 >$ F table 2.698 with a probability of $0.000 < 0.005$ so that the hypothesis (Ha) is accepted and (Ho) is rejected. It can be concluded that the quality of service, commitment, and the quality of accounting information systems simultaneously affect people's satisfaction.

2) The result of the t-test of 1.200 is 1.660, which is greater than the t-table with a significance level of $0.233 > 0.05$, so the first hypothesis (H_1) and H_o are accepted. From the results of these values indicate that the quality of service has no effect on community satisfaction.

3) The results of the t-test of -0.970 are smaller than the t-table of 1.660, with a significant level of $0.334 > 0.05$, so the second hypothesis in (H_2) is rejected and (H_o) is accepted. From the results of these values indicate that commitment has no effect on community satisfaction

4) The results of the t-test of 15.547 are greater than the t-$_{table}$ of 1.660, with a significance level > 0.05, the third hypothesis is accepted (H_3) is accepted and (H_o) is rejected. From the results of these values indicate that the quality of the accounting information system has an effect on people's satisfaction

5) The magnitude of the coefficient of determination (R^2) from the analysis results obtained an *adjusted-R2 value of* $^{0.911}$ so that it can be explained that the three variables which include service quality (X_1), commitment (X_2) and quality of accounting information systems (X_3) are able to explain variations in community satisfaction of 91.1% while the remaining 8.9% is explained by other variables that are not used in this research.

4.3. Suggestion

For further researchers, it is hoped that they can add to the variables studied, namely not only using the variables of service quality, commitment, and the quality of accounting information systems. Besides that, it can also build different models with other perspectives and can also expand the respondents who are sampled in the research, by expanding the research sample from Kalikotes District, Klaten.

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