THE EFFECT OF SERVICE QUALITY, COMMITMENT AND QUALITY OF ACCOUNTING INFORMATION SYSTEMS ON COMMUNITY SATISFACTION (Survey on Gondangrejo District, Karanganyar Regency)

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ABSTRACT
The purpose of this study was to analyse the effect of service quality on community satisfaction, the effect of commitment on community satisfaction and the effect of the quality of accounting information systems on community satisfaction. Using quantitative methods. The population is the people of Gondangrejo. With a sample of 100 respondents. Data collection using a questionnaire. Instrument trials were analysed using descriptive tests, validity and reliability tests. Classical assumption tests were analysed using normality tests, multicollinearity tests, heteroscedasticity tests. The analysis method used is multiple linear regression analysis, F test, t test. and determination test (R2). The results of the analysis are that Service Quality has no effect on community satisfaction in the Gondangrejo sub-district, Karanganyar, and Commitment has no effect on community satisfaction while the Quality of Accounting Information Systems has a partial effect on community satisfaction in the Gondangrejo sub-district, Karanganyar.

ABSTRAK
Tujuan penelitian ini adalah untuk menganalisa pengaruh kualitas pelayanan terhadap kepuasan masyarakat, pengaruh komitmen terhadap kepuasan masyarakat dan pengaruh kualitas sistem informasi akuntansi terhadap kepuasan masyarakat. Menggunakan metode kuantitatif. Populasi adalah masyarakat Gondangrejo. Dengan sampelnya sebanyak 100 responden. Pengumpulan data menggunakan kuesioner. Uji coba instrument di analsisi dengan menggunakan uji deskriptif, uji validitas dan reliabilitas. Uji asumsi klasik dianalisis dengan menggunakan uji normalitas, uji multikolinearitas, uji heteroskidastisitas. Metode analisis yang digunakan adalah analisis regresi liniear berganda, uji F, uji t. dan uji determinasi (R^2). Hasil analisis adalah Kualitas Pelayanan tidak berpengaruh terhadap kepuasan masyarakat di kecamatan Gondangrejo, Karanganyar, dan Komitmen tidak berpengaruh terhadap kepuasan masyarakat sedangkan Kualitas Sistem Informasi Akuntansi berpengaruh secara parsial terhadap kepuasan masyarakat di kecamatan Gondangrejo, Karanganyar.

1. INTRODUCTION

Government as a servant of the state and a necessary servant of society. This duty is clearly stated in the fourth paragraph of the Preamble of the 1945 Constitution, which includes 4 (four) aspects of the apparatus' main services to the community: protecting the entire Indonesian nation and the entire Indonesian homeland, advancing public welfare, educating the nation's life, and maintaining world order based on independence. Maintaining harmony and civil rights. Moreover, it is explained in the Decree of the Minister of Administrative Reform No. 63 of 2003, which provides general guidelines in the implementation of public services.

In practice, public services, especially the quality or quality of government apparatus services to the public, are often the subject of debate. As a community service provider, the government must provide quality services. The government is obliged to provide services as a form of service to the community because maximum service is a right for everyone. However, it seems that this has not been realize.

Public satisfaction can also be achieved through the commitment of government officials, in addition to service quality. 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 appropriately is work commitment, which is another term for organizational commitment. With additional supporting factors, such as the quality of accounting information systems, everything can run smoothly. Companies rely on the quality of accounting information systems to collect, classify, process, analyze, and communicate financial data to make relevant decisions for both internal and external parties. Because it makes everything seem to move faster, more effectively, and to be more efficient, this aspect becomes very important in determining the level of public satisfaction. One of the organizations that must provide services to the community in an excellent and optimal manner is the District Office of Gondangrejo Karanganyar Regency.

Research conducted by Fauziah (2015) From the results of this study, it explains that "The effect of service quality of accounting information, commitment of accounting information and service quality on community satisfaction in bantar sub-districts in Bandung" simultaneously has a positive and significant effect on community satisfaction in bantar sub-districts in Bandung.

Meanwhile, research conducted by Susanti (2018) with the research title "The Effect of Service Quality, Trust and Commitment on Community Satisfaction (Study in Gayamsari District, Semarang City)". Based on the results of the study, it can be concluded that there is a significant positive influence between service quality on community satisfaction, there is a significant influence between trust and community satisfaction, there is a significant influence between commitment to community satisfaction, and there is a significant influence between service quality, trust and commitment on community satisfaction.

2. RESEARCH METHODS

The type of research used is a qualitative method, with primary data sources. In addition, data also comes from previous research and literature related to the study. The population is the people of Gondangrejo totaling 81. 874 people and get a sample of 100 respondents by determining the slovin formula with sample criteria such as based on age> 17 years and the original community of Gondangrejo (original KTP). Data collection techniques by distributing questionnaires. Data analysis methods using multiple linear regression tests, f tests, t tests and R2 determination tests.

3. RESULTS AND DISCUSSION

This section contains research results and analysis of research results. The discussion of the research results obtained is presented in the form of theoretical descriptions, quantitatively.

Analysis Of Multiple Linear Regression

Analysis Of Multiple Linear Regression is used to determine the state of the rise and fall of the variables studied. This is in line with Sugiyono's (2015) opinion that "Multiple regression analysis is used when the researcher intends to predict how the state (increase / decrease) of the independent variable, if two or more independent variables as predictor factors are manipulated (increase / decrease in value).

Table 1
Analysis Of Multiple Linear Regression

Independent Variable	B	Standar error
Constant	0,934	0,734
Service Quality (X1)	0,092	0,077
Commitment (X2)	-0,074	0,076
Accounting Information System (X3)	0,934	0,060

Source: SPSS 24 data processing results, 2023

$Y = 0,934 + 0,092X_1 - 0,074X_2 + 0,934X_3 + e$

$KM = 0,934 + 0,092KP - 0,07Kom + 0,934SIA$

From the table above, we can conclude that:

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

b. The regression coefficient value for the Service Quality variable (X1) is 0.092, which means that if the Service Quality variable increases by one unit, the value of community satisfaction will increase by 0.092, assuming that the other independent variables are constant.

c. The regression coefficient value for the Commitment 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, assuming that the other independent variables remain the same.

d. The regression coefficient value for the Accounting Information System Quality variable (X3) is 0.934, which means that if the accounting system quality variable increases by one unit, the value of community satisfaction will increase by 0.934, assuming that the other independent variables remain constant.

F-test

F test is used for the accuracy of the sample regression function in statistically estimating the actual value. The goodness of fit model can be measured from the F statistical value which shows whether all independent variables included in the model have a joint influence on the dependent variable. With the test criteria P value <0.05, it is feasible to use, Pvalue> 0.05 is not feasible to use.

Tabel 2
Results F test

Research Methode	F hitung	F tabel	Sig	Description
Community Statisfaction (Y)	339.837	2,698	0,000	Significant

Source: SPSS 24 data processing results, 2023

In table 4.9, it can be seen that the calculated F value is greater than the F table, namely F count of 339,837> F table 2,698 with a probability of 0.000 <0.005 so, this model test is feasible to use in research. This means that service quality, commitment, and accounting information systems simultaneously affect community satisfaction, this shows that the regression used is fit or healthy.

T-Test

T -test basically shows how far the influence of one independent variable individually in explaining the variation in the dependent variable (Ghazali, 2015). The basis for making decisions when conducting the t statistical test is if the t-count value is greater than the t table, or the significance value is less than 0.05.

Tabel 3
Result t-test

Variables	t_{hitung}	t_{tabel}	Sig	Description
Sevice Quality (X1)	1,200	1,660	0,233	Non Significant
Commitment (X2)	-0,970	1,660	0,334	Non Significant
Accounting Information System (X3)	15,547	1,660	0,000	Significant

Source: SPSS 24 data processing results, 2023

Based on table 3 above, shows the result that

a. The service quality variable (X1) has a tcount value of 1.200 < t table of 1.660, with a significance level of 0.233> 0.05, it can be stated that the second hypothesis (H2) is rejected and (Ho) is accepted. This means that service quality has no partial effect on community satisfaction.

b.   the commitment variable (X2) has a tcount value of 0.970 smaller than the t table of 1.660, with a significant level of 0.334> 0.05, it can be stated that the third hypothesis is rejected (H3) is rejected and (Ho) is accepted. This means that commitment has no partial effect on community satisfaction.

c. The variable quality of the accounting information system (X3) has a tcount value of 15.547 greater than the t table of 1.660, with a significance level of 0.000 <0.05, it can be stated that the fourth hypothesis (H4) is accepted and (Ho) is rejected. This means that the accounting information system partially affects public satisfaction.

Determination Coefficient Test (R²)

Determination Coefficient Test (R²) The coefficient of determination is used to measure how far the model's ability to explain variations in the dependent variable. The coefficient of determination is between zero and one. A small R2 value means that the ability of the independent variables to explain the dependent variables is very limited.

Tabel 4
Result Determination Coefficient Test (R²)

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

a. Predictors: (Constant), Accounting Information System, Service Quality, Commitment

b. Dependent Variable: Publish Stasfaction

Based on the explanation in table 4 above, the adjusted-R2 value is 0.911 so that it can be explained that the three variables which include service quality, commitment and 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 that have not been used in this study.

Discussion

H1: The Effect of Service Quality, Commitment, and Accounting System Quality, on Community Satisfaction.

The results of this study support the fourth hypothesis that the service quality variable (X1), the commitment variable (X2) and the quality of the accounting system (X3) have a positive effect together or simultaneously on community satisfaction. This is indicated by the calculated F value of 339.837> F table 2.698 with a probability of 0.000 <0.005 so that this model test is feasible to use in research. This means that service quality,

commitment, and accounting information systems simultaneously affect community satisfaction. The community is the main customer who gets services. 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 perceived product performance (or results) with their expectations.

H2: The Effect of Service Quality on Community Satisfaction

service quality has a t value of 1.200 < t table 1.660, with a significant level of 0.233> 0.05, so the second hypothesis (H1) is rejected and Ho is accepted. This means that service quality has no partial effect on community satisfaction. From the results of research conducted by researchers, it can be concluded that the people of Gondangrejo sub-district, Karanganyar district feel that the services provided by government officials are not good enough, the community expects good quality services so that people's expectations can be met. The results of this study are in line with the results of research conducted by Kurnia Ramadani (2018) which states that there is no significant effect of service quality on community satisfaction as evidenced by the results of the analysis on (t test) the t count result for the competency variable is 5.223 and the value in the 5% distribution table is 1.690, so t count 1.223 < t table 1.690 while the p value < a = 0.005 (0.0008 > 0.05). And the regression coefficient value of X is 0.483

H3: The Effect of Commitment on Community Satisfaction

commitment (X2) has a t value of -0.970 which is smaller than the t table of 1.660, with a significant level of 0.334> 0.05, so the second hypothesis is rejected (H2) is rejected and (Ho) is accepted. This means that commitment has no partial effect on community satisfaction. The results of this study are in line with the results of research from Siwi Susanti (2018) that there is no significant influence between employee commitment to community satisfaction with rx2y = 0.404; r2x2y = 0.495; tcount (1.810) < ttable (1.984) at a significance level of 5%; and service quality of 38.6%; from the results of his research indicate that there is no significant influence between commitment to community satisfaction. The results of this study do not support the second hypothesis that the commitment variable has a negative effect on community satisfaction. The

results of this study are in line with the results of research from (Fandy Tjiptono, 2016) which states that commitment has an effect on community satisfaction.

H4: The Effect of Accounting Information System Quality on Community Satisfaction

Accounting System Quality variables have a partial positive effect on community satisfaction. This is indicated by the variable quality of the accounting information system (X3) has a t value of 15.547 greater than the t table of 1.660, with a significance level of 0.000 <0.05, so the third hypothesis is accepted (H3) is accepted and (Ho) is rejected. This means that the accounting information system has a partial effect on community satisfaction. The results of this study are in line with the results of research conducted by Jangky Dausat (2021). The results of the study explain that. "The Effect of Information System Quality on Gojek Customer Satisfaction (Case Study on Gojek Customers in Tlogomas Malang District)" with the results of the study is t count 5.223> t table 1690 while the significance value addressed by the p value < α = 0.05 (0.000 < 0.05).

4. CONCLUSION

The test result of t count 1,200 is 1,660, greater than t table with a significance level of 0.233> 0.05, the results of this value indicate that service quality has no effect on community satisfaction. The people of Gondangrejo sub-district, Karanganyar district feel that the services provided by government officials are not good enough and do not match the expectations they want.

The t test result of -0.970 is smaller than the t table of 1.660, with a significant level of 0.334> 0.05, the results of this value indicate that commitment has no effect on community satisfaction. The people of the gondangrejo sub-district, Karanganyar are dissatisfied and lack confidence in the commitment given, Commitment in the gondangrejo sub-district, Karanganyar does not reflect the attitude of the extent to which an individual knows and is attached to his job.

The t test result of 15.547 is greater than the t table of 1.660, with a significance level> 0.05, the results of this value indicate that the quality of the accounting information system affects community satisfaction. The accounting information system in gondangrejo, karanganyar provides what the community really needs from the

accounting information system provided can make the community more understanding and easy to manage and is a component in a company that collects, classifies, processes, analyzes and communicates financial information and makes a relevant decision for external parties and internal parties of the company.

The amount of the coefficient of determination (R2) of 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 (X1), commitment (X2) and the quality of the accounting information system (X3) are able to explain the variation in community satisfaction by 91.1% while the remaining 8.9% is explained by other variables not used in this study.

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