



## **Effect of Ease of Use on User Satisfaction with Zahir Accounting Enterprise Software Among Accounting Students at The University of National Development “Veteran” East Java**

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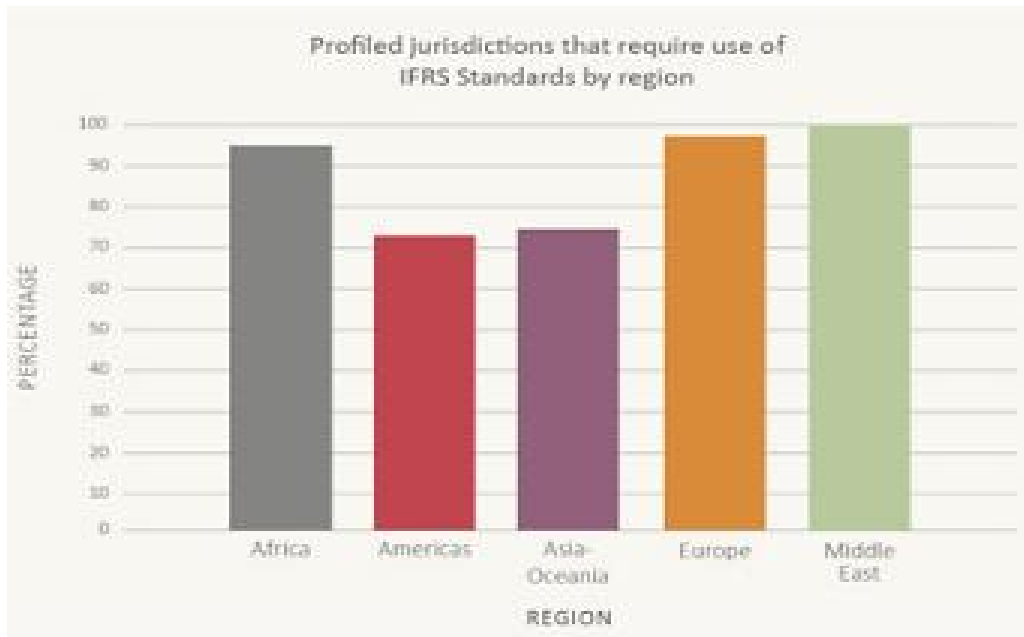
### **ABSTRACT**

**Purpose:** This study aims to analyze the effect of ease of use on user satisfaction with Zahir Accounting Enterprise software among students of the Accounting Study Program at The University of National Development “Veteran” East Java. **Methodology:** The research method used was a quantitative approach with a sample size of 87 respondents selected through purposive sampling. The data was analyzed using the Partial Least Square (PLS) method with the help of SmartPLS 4.0 software, which enabled effective testing of the relationships between variables. **Results:** Data analysis shows that ease of use has a significant and positive effect on user satisfaction with Zahir Accounting Enterprise software, with a path coefficient value of 0.587 and a T-statistic of 6.324 > 1.96 (p-value 0.000 < 0.05). The ease of use variable explains 34.4% of the variation in user satisfaction, with the “simplicity” indicator having the greatest influence. **Findings:** he study reveals that accounting students at UPN “Veteran” East Java tend to feel that the steps to complete tasks in the software are short and simple, which significantly contributes to their level of satisfaction in using the accounting system. **Novelty:** This study fills a research gap by focusing specifically on the experiences of accounting students as digital natives, who have different characteristics and expectations regarding technology use compared to professional users, offering a new perspective in evaluating accounting information systems in a higher education context. **Originality:** This research contributes original insights by exploring the relationship between ease of use and user satisfaction in the context of integrated accounting practicum learning, offering new perspectives on the effectiveness of accounting software implementation in an academic environment. **Conclusion:** Usability was found to have a significant impact on user satisfaction with Zahir Accounting Enterprise software among accounting students. These findings have practical implications for the development of more effective technology-based accounting learning methods and enrich the academic literature on the evaluation of accounting information systems in the context of higher education. **Type of Paper:** Research article.

### **INTRODUCTION**

The era of globalization has driven significant transformations in accounting education, particularly through the adoption of International Financial Reporting Standards (IFRS) as universal standards and the integration of information technology into college curricula.

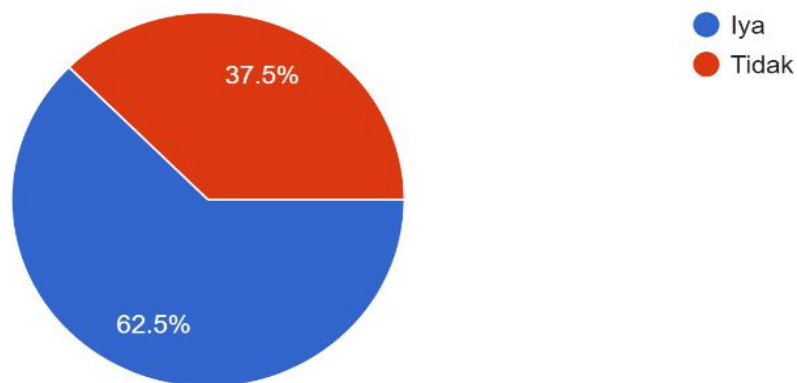
**Figure 1. Statistics on the Use of IFRS Accounting Standards**



These developments require accounting students to master not only theoretical concepts but also practical skills in operating accounting software in response to global standardization needs and the demands of the modern workplace.

The motivation for this research stems from the phenomenon that, despite accounting software being designed to simplify financial recording processes, students still face challenges in operating it.

**Figure 2. Preliminary Survey Results on the Evaluation of Zahir Accounting Usage**



A preliminary survey of 40 students in the Accounting Program at UPN “Veteran” East Java who had taken the Integrated Accounting Practicum course showed that 62.5% of students still experienced difficulties in operating the features of Zahir Accounting Enterprise Software. This condition indicates a gap between the expectation of ease of use of technology and the reality of user experience in an academic environment.

The main issue identified is the suboptimal level of student satisfaction with the use of Zahir Accounting Enterprise Software, which can affect the effectiveness of technology-based accounting learning. The lack of in-depth understanding of the factors influencing user satisfaction in the

context of higher education is a challenge that needs to be addressed to improve the quality of accounting practicum learning. (Dewi & Almaya, 2023)

A literature review indicates that previous research has demonstrated the influence of system and information quality on user satisfaction using the Delone & McLean model in a professional context (Ningtiyas & Indrayani, 2022). (Hermawan & Fitria Ningsih, 2023) found positive evaluations of the operational ease of this software compared to other accounting applications. However, specific research exploring the experiences of accounting students as users of Zahir Accounting Enterprise Software in the context of learning is still limited, even though students have unique characteristics as digital natives with different expectations and patterns of technology use from professional users.

Based on the identified issues and research gaps, this study aims to analyze the influence of ease of use on user satisfaction with the Zahir Accounting Enterprise Software among accounting students at the University of National Development "Veteran" East Java. The findings of this study are expected to provide practical contributions to the development of more effective technology-based accounting learning methods and enrich the academic literature on the evaluation of accounting information systems in the context of higher education.

## METHOD

This study was conducted at the Accounting Study Program of the National Development University "Veteran" East Java from May to July 2025. The type of research used was quantitative research. The research variables consisted of one independent variable, namely ease of use (X), and one dependent variable, namely user satisfaction (Y). The sampling technique used was purposive sampling. Primary data collection was conducted through a survey using a structured questionnaire distributed online via the Google Forms platform. Data analysis was performed using Structural Equation Modeling (SEM) with the assistance of SmartPLS 4.0 software.

## RESULTS AND DISCUSSION

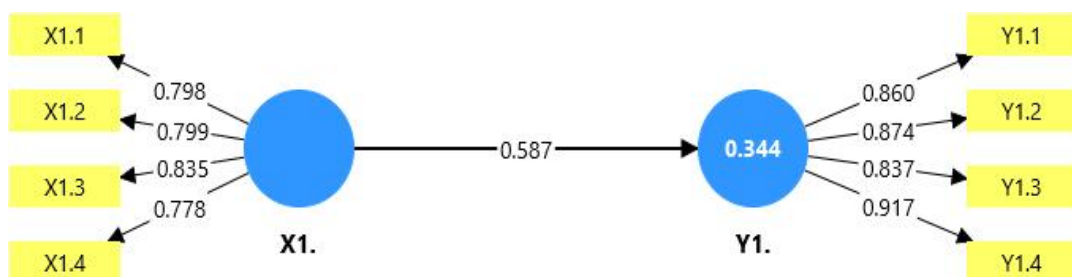
### RESULTS

#### Analytical Techniques

#### Outer Model

The convergent validity of the measurement model with reflective indicators was assessed based on the correlation between item scores or component scores estimated using SoftwarePLS. Indicators were considered to have good reliability if they had a value above 0.7. However, in the scale development research phase, factor loadings of 0.5 to 0.6 were still acceptable (Yasin et al., 2025).

Figure 3. SmartPLS Algorithm Results



The figure 3. shows the results of the SmartPLS algorithm from this study. Based on the convergent validity criteria, if there is a loading factor below 0.5, it will be eliminated from the model.

**Table 1. Convergent Validity Test Results**

	Ease of Use (X)	User Satisfaction (Y)
X1.1	0.798	
X1.2	0.799	
X1.3	0.835	
X1.4	0.778	
Y1.1		0.860
Y1.2		0.874
Y1.3		0.837
Y1.4		0.917

Source: Processed Data, 2025

It can be seen from Table 1. that all items have outer loading values above 0.5, so it can be said that all indicators are valid and can be used in the research model. For Discriminant Validity testing, see the cross loading value. The correlation value of the indicator to the construct must be greater than the correlation value between the indicator and other constructs (Yasin et al., 2025).

**Table 2. Discriminant Validity Test Results**

	Ease of Use (X)	User Satisfaction (Y)
X1.1	0.798	0.505
X1.2	0.799	0.425
X1.3	0.835	0.548
X1.4	0.778	0.367
Y1.1	0.522	0.860
Y1.2	0.540	0.874
Y1.3	0.419	0.837
Y1.4	0.550	0.917

Source: Processed Data, 2025

Based on Table 2., it is known that the cross-loading values of all targeted indicators are greater than the cross-loading values of other indicators. The test results in Table 2. show that all indicators in this study meet the criteria for discriminant validity.

There is another way to test discriminant validity by comparing the square root of the Average Variance Extracted (AVE) for each construct with the correlation between constructs. A construct is considered to have high validity if its value is above 0.5 (Yasin et al., 2025).

**Table 3. Average Variance Extracted Test Results**

	Average Variance Extracted (AVE)
Kemudahan Penggunaan (X)	0.644
Kepuasan Pengguna (Y)	0.762

Source: Processed Data, 2025

Based on Table 3., the Average Variance Extracted (AVE) value for each indicator in this study exceeds 0.5, so it can be said that all indicators in this study are valid. Reliability testing serves to assess how stable and accurate the instrument is in measuring the construct or variable being studied. This test is based on Cronbach's alpha and composite reliability values. In the Composite Reliability and Cronbach's Alpha tests, the values must be greater than 0.6 (Yasin et al., 2025).

**Table 4. Cronbachs Alpha Test Results**

	Cronbachs Alpha
Kemudahan Penggunaan (X)	0,818
Kepuasan Pengguna (Y)	0,896

Source: Processed Data, 2025

Based on Table 4., the Cronbach's alpha value for each indicator is  $> 0.6$ , so it can be said that all indicators in this study are reliable and can be used.

**Table 5. Composite Reliability Test Results**

	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Kemudahan Penggunaan (X)	0.831	0.879
Kepuasan Pengguna (Y)	0.904	0.927

Source: Processed Data, 2025

Based on Table 5., it can be seen that all composite reliability values are above 0.6, so it can be said that all variables have met the composite reliability test requirements.

### Inner Model

The structural model in PLS is evaluated using  $R^2$  to see the magnitude of the influence received by the endogenous construct from the exogenous construct. The  $R^2$  value is also used to measure the level of variation in the change in the exogenous variable on the endogenous variable (Yasin et al., 2025).

**Table 6. R-Square Test Results**

	R-Square	R-Square Adjusted
Kepuasan Pengguna (Y)	0.344	0.336

Source: Processed Data, 2025

The  $R^2$  value of 0.344 indicates that the Ease of Use variable (X) explains 34.4% of the variation in User Satisfaction (Y), while 65.6% is influenced by other factors outside the scope of this study.

**Hypothesis Testing**

Hypothesis testing was conducted by assessing the probability of a variable using SmartPLS 4.0. If the p-value was below 0.05, the hypothesis was accepted. If it was above 0.05, the hypothesis was rejected. To test the significance of the research hypothesis, the path coefficient or inner model value is examined, as indicated by the T-statistic or calculated T-value compared to the T-table value of 1.96 at a rejection error of alpha 5%, as follows:

- a. If the T-statistic value is greater than 1.96, the hypothesis is accepted.
- b. If the T-Statistic value is less than 1.96, then the hypothesis is rejected (Yasin et al., 2025).

**Table 7. Hypothesis Test Results**

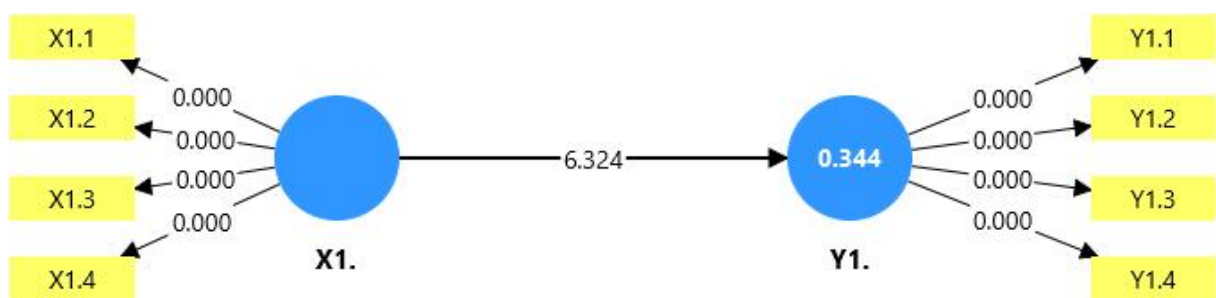
	Path Coefficients (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic ( O /STDEV)	P Value
Kemudahan Penggunaan (X2) → Kepuasan Pengguna (Y)	0.587	0.588	0.093	6.324	0.000

Source: Processed Data, 2025

Based on the path coefficients table, it can be concluded that the hypothesis stated as follows:

H<sub>1</sub> : Ease of Use affects User Satisfaction with Zahir Accounting Enterprise Software among Accounting Students at UPN “Veteran” East Java can be accepted, with path coefficients of 0.587 and a T value Statistic of 6.324 > 1.96 (based on the Z<sub>α</sub> table value = 0.05) or p-value 0.000 < 0.05, with a significant (positive) result. The significance of the T-Statistic value can be seen from the SmartPLS output through bootstrapping as follows:

**Figure 4. Significance Value of T-Statistics through Bootstrapping**



**DISCUSSION**

Based on the research conducted, it can be concluded that ease of use affects the satisfaction of students majoring in accounting at UPN Veteran East Java who use Zahir Accounting Enterprise software. This is supported by SmartPLS data analysis results, which prove that H1 in the study can be accepted with significant results. Usability, as one of the key indicators of system quality in the Information Systems Success Model theory, is operationalized through indicators that measure how users perceive the Zahir Accounting Enterprise software as easy to operate and its features as easy to understand.

From the loading factor results, it is shown that the Ease of Use indicator has the greatest influence or effect on User Satisfaction with the Zahir Accounting Enterprise software among Accounting Students at UPN Veteran East Java, namely Simple. Accounting Students at UPN Veteran

East Java tend to feel that the steps to complete tasks are short and simple. This is in line with the study entitled "The Effectiveness of Using Zahir Accounting Software in Improving Financial Reporting Efficiency," which reveals that ease of use affects user satisfaction. This is in line with the research (Silalahi et al., 2024) entitled "The Effectiveness of Using Zahir Accounting Software in Improving Financial Reporting Efficiency" as well as previous research conducted by (Ningtiyas & Indrayani, 2022) entitled "The Net Benefits of Using Zahir Software from the User's Perspective," both of which reveal that ease of use affects user satisfaction.

## CONCLUSION

This study aims to analyze the effect of ease of use on user satisfaction with Zahir Accounting Enterprise software among students in the Accounting Study Program at the Veteran National Development University in East Java. Based on the results of data analysis using the Partial Least Square (PLS) method with the SmartPLS 4.0 program, it can be concluded that ease of use has a significant and positive influence on user satisfaction with Zahir Accounting Enterprise software among accounting students at UPN "Veteran" East Java.

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