The Effect of Quality Dimensions on Effectiveness Use of Accounting Applications: Empirical Study on MSMES User of Zahir and Accurate

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Abstract: *The purpose of this study is to determine quality dimensions on the effectiveness of the use of accounting applications Zahir Accounting and Accurate Accounting. Quality is measured through variable completeness of function, stability, ease to use, innovation, security and flexibility. This study uses ninety respondents who are all owners or employees working in the sector of SMSEs using accounting application Zahir Accounting or Accurate Accounting. Analysis using multiple regression gives result that quality dimensions influence to effectivity of Zahir Accounting accounting application and Accurate Accounting. However, when viewed from t test results obtained the result that the quality dimensions measured through the variable completeness of functions and ease of use affects the effectiveness of the use of accounting applications Zahir Accounting while for the effectiveness of the use of accounting applications Accurate Accounting only variable completeness of the function of the effect. The result of free sample t test (three sample variables have t count > t table, meaning that variables have different between variance, the variable is the completeness of function / feature, stability and flexibility.*

Keywords: Accounting Information System, Quality, Effectiveness, Accounting Application

1. Introduction

Micro Small and Medium Enterprises (MSMEs) are the most numerous business groups and belong to the real sector of the economy in Indonesia. Where is the real sector that has a high enough resistance to the global crisis. MSMEs can push the economy of a country because in this sector will absorb much labor. This is in line with what is expressed by Joseph Alois Schumpeter an American economist that the economic growth of a country is strongly influenced by entrepreneurship, where MSMEs entered in it. The economic crisis that occurred in Indonesia in 1998 was enough to explain how vulnerable foreign capital to the crisis. Indonesia's relationship with foreigners is too high will lead to a vulnerable dependence on the crisis. Such dependence can lead to Indonesia joining collapse when foreign collapse (Faiz, 2013).

The magnitude of the role of MSMEs in economic growth causes the importance of special attention in this sector, especially in financing MSMEs capital. MSMEs in Indonesia as one of the strongest economic foundations still have some problems in its development. Problems that are crucial in the development of MSMEs themselves are like financing MSMEs, community insight on marketing strategies, and intellectual property rights. The problem of financing that is often faced by MSMEs is due to the lack of access of MSMEs to obtain loans from formal sector such as banking where MSMEs must have accurate financial report. For a creditor, reading financial statements or accounting books is important. By reading the financial statements of a business, the creditor can assess and predict whether the business can grow and be able to repay its credit. So that MSMEs entrepreneurs need to do bookkeeping in every financial transaction in the business that they are doing in order to convince lenders that the business runs smoothly and financially healthy.

So far there are still many MSMEs that have not recorded the financial statements of their business, this has an impact on the difficulty of MSMEs to get soft loans from financial institutions. Apart from that, the necessity of preparing financial statements for MSMEs is not only for the ease of obtaining credit from creditors, but for controlling assets, liabilities and capital as well as revenue planning and cost efficiency that occurs which is ultimately used for decision making.

A good system is a quality system that is used to improve the effectiveness in achieving company goals. The better the quality of a system, the more accurate the information available and the information can be used in making the right decision. Gelinas in Azhar Sutanto (2013) explains that a quality information should have the following characteristics: Effectiveness, Efficiency, Confidentiality, Integration, Availability, Compliance and Truth.

Implementation of the accounting system used is not only the responsibility of existing employees in certain sections, but employees must be responsible for the operation of the system. The operation of the system should be carefully and always be supervised over the system before it is fully operated. Therefore, the accounting system must be designed to meet the information quality specifications required by the company and provide satisfaction for its users, so that the accounting system used to be effective.

In Indonesia has been available a variety of accounting software created by local programmers. Although it is domestically made but the software has been able to adopt standard accounting software applicable in accordance with the provisions of taxation. The company has an alternative to choose between an accounting system program package sold in a ready-made package or can order specifically according to the characteristics of the company. Types of accounting software that is quite popular among small and medium

enterprises in Indonesia is Zahir Accounting and Accurate Accounting

The use of this accounting application has proven to have contributed significantly to business development. The same is true for organizations that use these software, which is a drastic improvement. The purchase of this accounting application should not be considered a waste but an investment in the field of information technology adoption in order to increase efficiency and increase effectiveness so as to contribute positively to the development of the company. With this advanced technology-based facility every time the finance staff will be able to easily check the amount of stock, goods order, offer, payables, accounts receivable, open invoice and other accounting data.

2. Research Method

The object of this study is the quality dimensions on effectiveness of the use of accounting applications for MSMEs in Indonesia, accounting applications studied in this study are Zahir Accounting and Accurate Accounting. The hypotheses were:

H1: System quality affects the effectiveness of Zahir Accounting application.
H2: Completeness of functions/features affect the effectiveness of Zahir Accounting application usage.
H3: Stability affects the effectiveness of Zahir Accounting application.
H4: Ease of use affects the effectiveness of using Zahir Accounting application.
H5: Innovation affects the effectiveness of Zahir Accounting application.
H6: Security affects the effectiveness of Zahir Accounting application.
H7: Flexibility affect the effectiveness of using Zahir Accounting application.
H8: System quality affects the effectiveness of using Accurate Accounting application.
H9: The functionality of the feature / feature affects the effectiveness of the Accurate Accounting application.
H10: Stability affects the effectiveness of using Accurate Accounting application.
H11: Ease of use affects the effectiveness of using Accurate Accounting application.
H12: Innovation affects the effectiveness of using Accurate Accounting application.
H13: Security affects the effectiveness of using Accurate Accounting application.
H14: Flexibility affects the effectiveness of using Accurate Accounting.

In this study the population is all users of Zahir Accounting software and Accurate Accounting in Indonesia. The number of sample used is as many as ninety respondents. In this research, sampling technique used is random sampling. Data collection procedure in this research is survey method, that is by distributing questionnaires, which filled by send an email to the users.

Likert scale with a score of 1 to 5 was used to measure the perception of respondents. Before analyzed using multiple

regression, data obtained need to be tested with the classical assumption. Thus, normality test, autocorrelation, heterocedasticity and multicollinearity were performed.

Classic assumption test result proves the data has normal distribution and there are no multicollinearity and no autocorrelation.

Hypothesis Testing
Hypothesis testing done by using multiple regression produces model fit as shown in Figure 1. After the path analysis, obtained indicators that have compatibility with the model as shown in Figure 1.
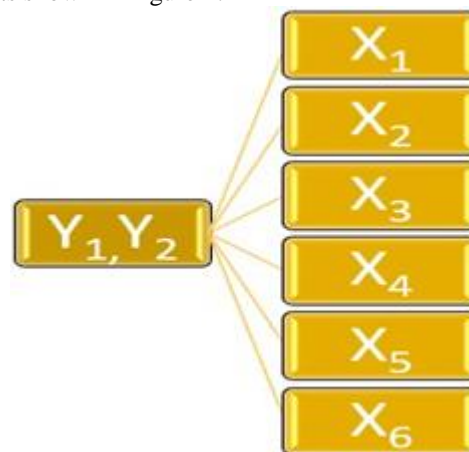

Figure 1: Research Model
Note: Completeness of Function/Feature (X_1); Stability/Reability (X_2); Ease to Use (X_3); Innovation (X_4); Security (X_5); Flexibility (X_6); Effectiveness (Y); Zahir (Y_1); Accurate (Y_2)

Table 1: Hypothesis Resume

Hypothesis	Coefficient	F/T-Value	Decision
H1	0.000	F=5-696	Accepted
H2	0.014	T=2.576	Accepted
H3	0.909	T=0.115	Rejected
H4	0.001	T=3.432	Accepted
H5	0.888	T=0.142	Rejected
H6	0.624	T=0.494	Rejected
H7	0.862	T=0.175	Rejected
H8	0.017	F=2.996	Accepted
H9	0.047	T=2.055	Accepted
H10	0.453	T=0.758	Rejected
H11	0.829	T=0.217	Rejected
H12	0.130	T=1.549	Rejected
H13	0.352	T=0.943	Rejected
H14	0.327	T=-0.992	Rejected

Source: Data Processed

H1: System quality affects the effectiveness of Zahir Accounting application

Proof of quality hypothesis has an effect on effectiveness of Zahir Accounting application, tested by Regression Analysis. Based on the result of analysis test with SPSS version 23.00 obtained the value of Fcount 5,696 with probability value equal to 0.000 <0.05 means quality consisting of functionality / feature (X_1), stability (X_2), ease of use (X_3),

innovation (X4), security (X5), and flexibility (X6) have a very strong effect on the effectiveness of Zahir Accounting application (Y1). This means that hypothesis 1 which states that the quality effect on the effectiveness of the use of Zahir Accounting applications can be accepted. The results prove that the completeness of functions / features, stability, ease of use, innovation, security, and flexibility together have contributed to the effectiveness of Zahir Accounting application usage.

H2: Completeness of functions / features affect the effectiveness of Zahir Accounting application usage.

The result of testing the effect of functionality / feature to the effectiveness of Zahir Accounting accounting application showed significant value of 0.014, this value is smaller than 0.05 so it can be concluded that the completeness of the function / feature affect the effectiveness of the use of accounting application Zahir Accounting (H2 accepted).

Completeness of functions / features on Zahir Accounting can be viewed from various features provided by Zahir Accounting, which allows users to manage their business finances become easier, efficient & faster. Zahir Accounting feature / feature can be mirrored from the following features:

Managing Inventory of Simple Goods
Managing inventory is very easy, can do stock opname at any time, print stock cards, track the sale of each item, know the profit per sale of goods, and so on. To be able to manage the inventory of goods in the company, of course, required data items that become the company's inventory. Here are some steps to manage your inventory, starting from inputting information about the items that are in stock up to the stock (stock card) report.

First, starting from the inventory module display, in Zahir Accounting inventory module there are some facilities presented such as:

1) Data Products, serves to input information about goods that are made in the company's inventory.
2) Use / Adjustment of Goods, serves to make the use /adjustment of goods, such as entering the goods obtained without the purchase or removal of goods due to damage to the goods.
3) Transfer of Goods, serves to make the transfer of goods from one form to another or do the assembly of goods manually without any fixed formulation.
4) Transfer of Goods between Warehouse, serves to record the movement of goods from a warehouse to another warehouse.
5) Stock Opname, serves to match items between items that are available in a book with items that are available physically.
6) Assembly, serves to assemble / production of goods automatically by formulating each component of goods contained in a finished goods.
7) Decomposition, serves to decompose or merge from the finished goods to the goods or material items on the goods into the original shape.
8) Acceptance of Goods Consignment, serves to record the goods dititpkan by other companies.

9) Return of Consignment Items, serves to record the goods returned to the company that entrusted the goods caused by the damage.
10) Determination of Selling Price, serves to determine the selling price of an item, can be a direct change to the price by manual input per each item or can be determined through the set of automatic selling price.
11) Inventory Management, serves to perform inventory management, among others, to determine the desired amount of profit.

H3: Stability affects the effectiveness of Zahir Accounting application.
The result of testing the effect of stability / reliability on the effectiveness of the use of Zahir Accounting accounting application shows the significance value of 0.909. This value is greater than 0.05 so it can be concluded that the stability / reliability does not affect the effectiveness of the use of accounting applications Zahir Accounting (H3 rejected).

Stability itself is defined as the toughness or ability of the application to be able to operate without experiencing significant errors (errors) in the long term and reliable in the process of data retrieval, data processing, presentation of information on applications with a good level of truth in a timely and real time. This discovery is not in line with the research Basuki and Abdurachman (2001) on the effectiveness of utilization of information technology. The researcher sees that stability for Zahir Accounting in terms of reliability of errors in long-term application usage is inappropriate when associated with the results of this study. Researchers more into the process of data retrieval, data processing, presentation of information on the application and then will produce information with a good level of truth, where the process of data retrieval (input) is very dependent on the ability of users in operating the accounting application. This is in line with the data of working period and age group of respondent which is less than five years with age range 17-26 years where experience on application usage becomes very influential to the operation of accounting application.

H4: Ease of use affects the effectiveness of using Zahir Accounting application.

The results of testing the ease of use to the effectiveness of the use of accounting applications Zahir Accounting shows a significance value of 0.001. This value is smaller than 0.05 so it can be concluded that ease of use affects the effectiveness of the use of accounting application Zahir Accounting (H4 accepted). This finding is in line with the research of Harsono and Abdurachman (2001) where ease of use has a positive effect on the efficiency of information technology utilization.

Ease of use is reflected in an attractive and user friendly look. Designed with great care to create an attractive interface to manage your business and make financial reports easier. With an easy to understand look, it's easier for users to use the app. The user will not meet the credit debit column on the main view. There is a master of customer data,

suppliers, product details, etc. With a user friendly display Zahir Accounting application is quite convenient to use.

Ease of use provides interaction between users with an easy system. Good use of Zahir Accounting requires a structured phase from installation to the end of the book end period and presentation of financial statements. Reports on Zahir

Accounting have been automatically created without going through the end of month book end. If the user needs final information of the report including the depreciation and revaluation of foreign currency, close the end of month book must be done.
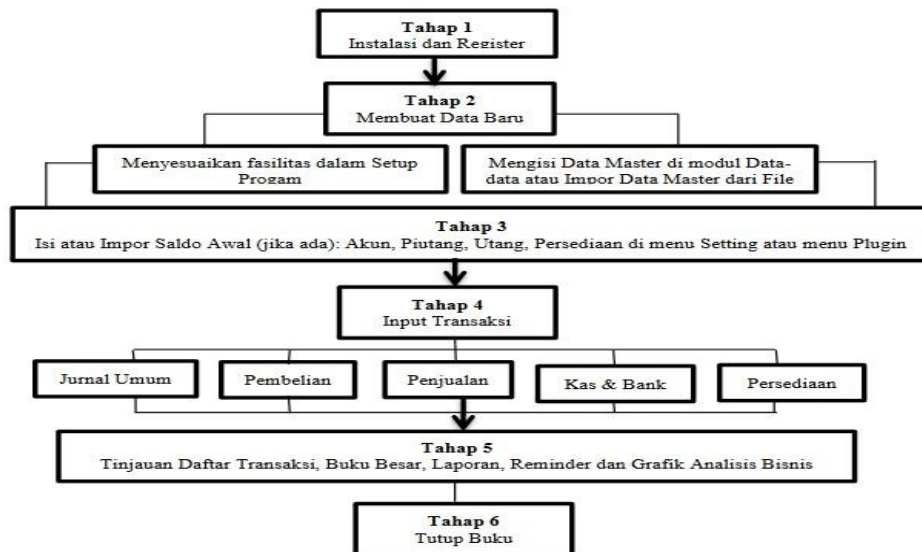

Figure 2: Stapesin Using Zahir Accounting

H5: Innovation affects the effectiveness of Zahir Accounting application.

The results of testing the effect of innovation on the effectiveness of the use of Zahir Accounting accounting application showed a significance value of 0.888. This value is greater than 0.05 so it can be concluded that innovation does not affect the effectiveness of the use of accounting applications Zahir Accounting (H5 rejected).

The criteria of innovation in this research are the reputation, creations, updates and breakthroughs of accounting applications. In this study said that innovation has no effect on the effectiveness of Zahir Accounting usage, this is in line with research conducted by Virra (2014) where innovation does not affect the effectiveness of system users. Zahir Accounting's reputation criteria are regarded as having no effect on the effectiveness of the use of the application, the most important is how the application can help and simplify the user in completing the task.

When looking in terms of creation and update Zahir accounting version 6.0 is a proof of innovation made by PT Zahir International. Zahir makes the design looks more elegant and easy to understand, so non accountants will be quite easy to use it. There are instructions for using each menu. Figure 4.21 is Zahir Accounting view 5.0 version while Figure 4.22 is Zahir Accounting view version 6.0. In addition, Zahir's latest innovation is "Online Technology", where there is centralized data access so there is no need for synchronization or consolidation. Then it can be accessed from anywhere and anytime without installing on every computer, client running on Windows operating system (OS / Operating System) and fast system update because only

update on server without needing to update it in every computer so easy in taking care of software.

H6: Security affects the effectiveness of Zahir Accounting application.

The result of testing of the effect of security on the effectiveness of the use of Zahir Accounting accounting application shows the significance value of 0.624. This value is greater than 0.05 so it can be concluded that the security does not affect the effectiveness of the use of accounting applications Zahir Accounting (H6 rejected). This is in line with research conducted Suhud (2015) where the safety factor does not affect the performance of individuals.

The security factor is the security of information systems in the face of possible destruction or deletion of data. Zahir own accounting using Database Client Server, with Zahir Accounting Client Server database becomes more reliable to handle large data and transaction volume is very high and more important is the high level of data security. The database can be stored on a server computer or on a client computer.

Database damage one of them can be caused by the sudden outage of the computer when the user is accessing the Zahir Accounting database. Therefore, the user is strongly advised to always backup the database every day or every time range so that users have a copy of data that can be recovered (direstore) in case of damage to data or any other purposes.

Security factors that do not affect the effectiveness of the use of accounting applications researchers believe comes from the existing control system in the company. According to

Robert and Steinbart (2011), several reasons for the increase in security issues are:

1) Increasing the number of client or server systems means that information is available to bad workers.
2) LAN and client or server systems that distribute data to multiple users, it is more difficult to control than centralized systems.
3) Computer control problems are often underestimated and considered minor
4) Many companies do not realize that data security is important to their company's survival.

H7: Flexibility affects the effectiveness of using Zahir Accounting application.

The test results of the effect of flexibility on the effectiveness of the use of Zahir Accounting accounting application showed a significance value of 0.862. This value is greater than 0.05 so it can be concluded that the flexibility does not affect the effectiveness of the use of accounting applications Zahir Accounting. In other words, it can be concluded that the flexibility has no effect on the effectiveness of the use of Zahir Accounting accounting application (H7 is rejected).

Flexibility is the ability of accounting system applications to be implemented on\ all types and specifications of computer systems available on the market and its ability to be combined with the use of other available databases. In this study flexibility does not affect the effectiveness of Zahir Accounting usage. This is in line with the research of Harsono and Abdurachman (2001). The minimum computer specifications required are:

• Dual Core Processor
• RAM 2 GigaByte
• 100GB Free Hard Drive Space
• Internet 3mbps
• Windows OS (Windows XP,
Windows 7, Windows 8, Windows
10)

Flexibility has no effect on the effectiveness of using Zahir Accounting because the minimum computer specification that must be used has been available in the market and has been widely used by the public.

H8: System quality affects the effectiveness of using Accurate Accounting Application

From the results of the F test for the eighth hypothesis in Table 4.14, obtained F count for 2.996 with the probability level (significance) 0.017. The significance value 0.017 is smaller than 0.05, it can be said that the regression model is suitable to be used where the independent variable of quality seen from the completeness of function / feature, stability / reliability, ease of use, innovation, security and flexibility can predict the dependent variable of effectiveness of Accurate Accounting application. In other words it can be concluded that the quality has an influence on the effectiveness of the use of accounting applications Accurate Accounting (H8 accepted).

The results of this study indicate that the quality variables obtained by the value of F arithmetic of 2.996 with a probability value of 0.017 <0.05 this means the quality variables are measured by the variable function / feature (X1), stability (X2), ease of use (X3), innovation (X4), security (X5), and flexibility (X6) have an effect on the effectiveness of using Accurate Accounting (Y) application. This means that hypothesis 8 which states that the quality effect on the effectiveness of the use of Accurate Accounting applications can be accepted. The results of this study prove that the completeness of functions / features, stability, ease of use, innovation, security, and flexibility together contribute to the effectiveness of the use of Accurate Accounting applications.

H9: Completeness of functions/ features affect the effectiveness of the useof Accurate Accounting applications.

The effect of each independent variable on the dependent variable can be seen in Table 4.15. The result of testing of the effect of functionality / feature to the effectiveness of the use of Accurate Accounting application shows a significance value of 0.047. This value is smaller than 0.05 so it can be concluded that the completeness of functions / features affect the effectiveness of the use of accounting applications Accurate Accounting. In other words it can be concluded that the completeness of functions / features have an effect on the effectiveness of the use of accounting applications Accurate Accounting (H9 accepted). This is in line with the results of research conducted by Virra (2014) that the completeness of functions / features affect the effectiveness of system users.

H10: Stability affects, the effectiveness of using Accurate Accounting application.

The test results of the effect of stability / reliability on the effectiveness of the use of Accurate Accounting accounting application shows a significance value of 0.453. This value is greater than 0.05 so it can be concluded that the stability / reliability does not affect the effectiveness of the use of Accurate Accounting accounting applications. In other words it can be concluded that stability has no effect on the effectiveness of the use of accounting applications Accurate Accounting (H3 rejected).

Stability itself is defined as the toughness or ability of the application to be able to operate without experiencing significant errors (errors) in the long term and reliable in the process of data retrieval, data processing, presentation of information on applications with a good level of truth in a timely and real time. This discovery is not in line with the research Basuki and Abdurachman (2001) on the effectiveness of utilization of information technology.

H11: Ease of use affects the effectiveness of using Accurate Accounting application.

The results of testing the ease of use to the effectiveness of the use of accounting applications Accurate Accounting shows the significance of 0.829. This value is greater than 0.05 so it can be concluded that ease of use does not affect the effectiveness of the use of accounting applications

Accurate Accounting. In other words that ease of use has no effect on the effectiveness of the use of accounting applications Accurate Accounting (H11 rejected).

Accurate Accounting becomes software that is known as the most practical and easy to use accounting application. The memorized form input feature allows the Accurate Accounting user to create his own input menu by modifying from a pre-existing input form. In addition, Accurate Accounting now provides a feature of saving transactions that will be repeated (recurring). In addition, Accurate Accounting also includes Drill Down capabilities that allow users of Accurate Accounting to trace back to the source of transactions directly from the report, plus the ability to create reports into matrix and graph models, making it easier for users to analyze data.

H12: Innovation affects the effectiveness of using Accurate Accounting application.

The results of testing the effect of innovation on the effectiveness of the use of accounting applications Accurate Accounting shows a significance value of 0.130. This value is greater than 0.05 so it can be concluded that the innovation does not affect the effectiveness of the use of accounting applications Accurate Accounting. In other words it can be concluded that innovation has no effect on the effectiveness of the use of accounting applications Accurate Accounting (H12 rejected).

The criteria of innovation in this research are the reputation, creations, updates and breakthroughs of accounting applications. In this study said that innovation has no effect on the effectiveness of the use of Accurate Accounting, this is in line with research conducted by Virra (2014) where innovation does not affect the effectiveness of system users. Accurate Accounting creation criteria are considered to have no effect on the effectiveness of the use of the application, this is seen from the view of Accurate Accounting is less interesting than the Zahir Accounting view, for the most important user is how the application can help and simplify the user in completing the task.

H13: Security affects the effectiveness of using Accurate Accounting application

The result of examination of the effect of security on the effectiveness of the use of Accurate Accounting accounting application shows a significance value of 0.352. This value is greater than 0.05 so it can be concluded that the security does not affect the effectiveness of the use of accounting applications Accurate Accounting (H13 rejected). This is in line with research conducted Suhud (2015) where the safety factor does not affect the performance of individuals.

The security factor is a security information system in the face of possible destruction or deletion of data, there are some cases that can occur such as computer damage and power failures. Users are strongly advised to always back up the database every day or every time span for users to have a copy of the data that can be recovered in case of damage to data or other purposes.

H14: Flexibility affects the effectiveness of using Accurate Accounting application

The test results of the effect of flexibility on the effectiveness of the use of Accurate Accounting accounting application shows a significance value of 0.327. This value is greater than 0.05 so it can be concluded that the flexibility does not affect the effectiveness of the use of accounting applications

Accurate Accounting (H14 rejected).

Flexibility is the ability of accounting system applications to be implemented on all types and specifications of computer systems available on the market and its ability to be combined with the use of other available databases. In this study flexibility does not affect the effectiveness of the use of Accurate Accounting. This is in line with the research of Harsono and Abdurachman (2001). The minimum standard computer specification for Accurate Accounting does not require expensive computer hardware and software specifications. Almost all computers with Windows XP OS (and newer), which can run office applications (Word, Excel) well, can be used for Accurate Accounting well too. Accurate Accounting can run well on any computer / server equipped with Microsoft Windows XP / Win7 / Win Server 200x Operating System with minimum 1 GB RAM and Minimum Intel Pentium 4 Processor and adequate Hardisk.

3. Conclusions

Through the analysis of data and discussion of the results of analysis that has been implemented in this study, can be formulated several things as the conclusion of research are:

1) Quality accounting information system affect the effectiveness of Zahir Accounting application usage. But t test gives result that quality of accounting information system which measured with feature completeness and ease of use variables only that influence to effectivity of Zahir Accounting application. While the other variables of stability, innovation, security and flexibility do not have an effect on the effectiveness of Zahir Accounting application usage.

2) Quality accounting information system affects the effectiveness of Accurate Accounting application usage. But t test gives result that quality of accounting information system which measured with feature completeness variables only that influence to effectivity of Accurate Accounting application. While other variables of stability, ease of use, innovation, security and flexibility do not have a significant effect on the effectiveness of the use of Accurate Accounting applications.

3) Completeness of functions / features have an effect on the effectiveness of the use of Zahir Accounting and Accurate Accounting. In Zahir, functionality is reflected in several features, such as: a) Managing Simple Goods Inventory, b) Manage Payment of Receivables and Debts with ease, c) Reminder System in the Form of Calendar and Integrated Financial Analysis Graph. While the Accurate completeness function / features reflected from the complete facility in sales invoice form, the user can apply 3 conditions for sales

invoices, namely: a) Sales Invoices are preceded SQ / SO, b) Sales Invoices are preceded by DO and C) Direct Sales Invoice.

4) Stability for Zahir Accounting does not affect the effectiveness of the use of accounting applications, because stability more leads to the process of data retrieval, data processing, presentation of information on the application and then will produce information with a good level of truth, which in the process of data retrieval (input) highly dependent on the user's ability to operate accounting applications. Stability for Accurate Accounting also does not affect the effectiveness of the use of accounting applications, this can happen because users believe the system stability does not affect the performance of the users, for users the most important is how the Accurate application can help their work completely. Stability is said to have no effect on the effectiveness of use, this is because the most users of Accurate Accounting is a small and medium scale companies that do not have a very large database, so that the stability is relatively good.

5) Ease of use on Zahir Accounting affect the effectiveness of the use of accounting applications. This is reflected in an attractive and easy- to-understand application, one of which is the ease of a sales process that starts from the price bidding process to the invoicing of sales. While the Accurate Accounting ease of use does not affect the effectiveness of the use of accounting applications.

6) Innovation, in this study both Zahir Accounting and Accurate Accounting have no effect on the effectiveness of the use of accounting applications. The criteria of innovation in this research are the reputation, creations, updates and breakthroughs of accounting applications. Zahir Accounting's reputation criteria are regarded as having no effect on the effectiveness of the use of the application, the most important being how the application can help and simplify the user in completing the task. Accurate Accounting creation criteria become regarded as having no effect on the effectiveness of the use of the application, it is seen from the view of Accurate Accounting that is less interesting than the Zahir Accounting view, for user the most important is how the application can help and facilitate the user in completing the task.

7) Security factors does not affect the effectiveness of the use of accounting applications both Zahir Accounting and Accurate Accounting. This researchers believe it comes from the existing control system within the company in terms of database security.

8) Flexibility has no effect on the effectiveness of using Zahir Accounting and Accurate Accounting because the minimum computer specification that must be used has been available in the market and has been widely used by the public.

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