PRACE NAUKOWE
Uniwersytetu Ekonomicznego we Wrocławiu
RESEARCH PAPERS
of Wroclaw University of Economics and Business

Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu
Research Papers of Wroclaw University of Economics and Business
Year 2023, Vol. 67, No. 4
ISSN 2392-0041

Does the Satisfaction of ERP and Accounting Systems Users Differ?

Maciej Andrzej Tuszkiewicz
University of Economics in Katowice
e-mail: maciej.tuszkiewicz@uekat.pl
ORCID: 0000-0001-8373-6942

Ewa Wanda Maruszewska
University of Economics in Katowice
e-mail: ewa.maruszewska@ue.katowice.pl
ORCID: 0000-0003-0461-4133

Quote as: Tuszkiewicz, M. A., and Maruszewska, E. W. (2023). Does the Satisfaction of ERP and Accounting Systems Users Differ? *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, *67*(4).

DOI: 10.15611/pn.2023.4.14
JEL Classification: M15, M41, G30

Abstract: This article aimed to check whether satisfaction, one of the measures of information systems' effectiveness, varies among users of different Accounting Information Systems (AIS) types. The authors used End-User Computing Satisfaction (EUCS) questionnaire, and based on 248 responses found that ERP users scored higher satisfaction than accounting systems users only in the timeliness area. For both groups of respondents, ease of use had the lowest satisfaction scores. Based on the results, there were no significant differences in satisfaction between the ERP and accounting systems users. Additional differences between AIS users' satisfaction scores were presented.

Keywords: Accounting Information Systems (AIS), accounting, user satisfaction, End-User Computing Satisfaction (EUCS), ERP.

1. Introduction

Over the last few decades, digital development has rapidly accelerated, resulting in the widespread use of information systems (IS) at work and in everyday life. This is no different in accounting, where Accounting Information Systems (AIS) have become an essential tool used at work. AIS constantly evolve, their functionalities expand, and as a consequence the dependence of their users on the automations performed by AIS is steadily growing, with a simultaneous increase of the users' expectations towards AIS, both in terms of ease of use and the quality of outcomes.

AIS can be a stand-alone system dedicated mainly to accountants and other employees of financial departments, and can also be expanded into Enterprise Resource Planning (ERP) systems. In the latter case, the system's functionality can be broader, offering insights across multiple departments, e.g. human resources, manufacturing, marketing, sales, etc. ERP systems are more process-oriented, providing managers with helpful information, both financial and non-financial. The key differences between ERP and accounting systems (AS) may be crucial for managers using data for decision-making processes and those who feed the IS with data and use the system for their tasks related only to accounting matters. Due to the above, evaluating these two different types of systems used for accounting purposes is interesting.

When evaluating a given IS, one can adopt many perspectives and focus on other areas of the system's work (DeLone & McLean, 1992). The following levels can be distinguished among the various classifications: technical, semantic and effectiveness. The technical level refers to the technical quality of the system, the semantic level to the quality of information, while the level of effectiveness refers to the perspective of the user, namely one's assessment of the usefulness of the IS for work. In AIS, both ERP and AS, the technical quality of the system and the quality of the information are crucial attributes of the systems that the build accounting ledger subject to strict statutory requirements. Hence, AIS should be evaluated based on the effectiveness indicating the perspective of the end-user of AIS. This is in accordance with prior literature repeatedly confirming that both the impact of the system on the user and the impact of the user on the system are essential elements in measuring the effectiveness of IS used in enterprises (e.g. DeLone & McLean, 1992; Kocsis, 2019; Parasuraman & Riley, 1997). Accounting policy choices, their implementation in the AIS, and professional judgment broadly used in preparing financial statements are just a few examples of the interaction between the accountant being the end-user and the AIS.

The high effectiveness of the AIS is crucial for a clear and reliable reflection of the economic phenomena. Incorrect use of AIS may influence different business decisions based on financial data (Keding & Meissner, 2021), including preparing financial statements as a primary source for investors.

The study aimed to compare the effectiveness of ERP and AS users with End-User Computing Satisfaction (EUCS) model, which measures AIS user's satisfaction and is widely presented as a surrogate of IS effectiveness. To achieve this aim, the authors provide in the next section a theoretical background for the measure used in the research, followed by a presentation of the methodology. The results section describes the respondents and develops a statistical analysis of the data gathered in a questionnaire. The paper concludes with a suggestion for further research and practice.

2. Theoretical Background

The concept of user satisfaction probably originated from research by Cyert and March in 1963. It was quickly recognised as one of the keys to the success of IS (Bailey & Pearson, 1983), which is why several studies have been conducted on this issue.

Two research streams can be observed. The first stream focuses on attempts to develop a satisfaction measurement scale (Bailey & Pearson, 1983; Ives et al., 1983; Swanson, 1974) and further re-examine it. The second stream focuses on measuring satisfaction levels and factors affecting satisfaction in areas ranging from inventory and sales to management software (Ginzberg, 1981; Weli, 2014). These issues are still being investigated using EUCS, although business intelligence technologies are incorporated into IS (Hou, 2018).

In 1988, Doll and Torkzadeh introduced the precise term of EUCS, creating a 12-item instrument to measure its level. They defined EUCS as an effective approach to a particular computer application by a person directly interacting with it. The EUCS questionnaire, further reviewed and validated by other researchers (Somers et al., 2003), is a second-order measure, and its structure is shown in Figure 1.

Multiple verifications of its correctness, among others, by the authors themselves (Deng et al., 2008; Ilias et al., 2008; Vathanophas & Stuart, 2009; Weli, 2014) have repeatedly shown that the created questionnaire meets the measures of reliability, and – most importantly – that the results of the research can be generalised, which is one of the most significant advantages of using the questionnaire. Recently, as cloud computing has started to dominate ERP systems, Weli (2021) studied the users cloud-based ERP systems and confirmed the validity and reliability of the model.

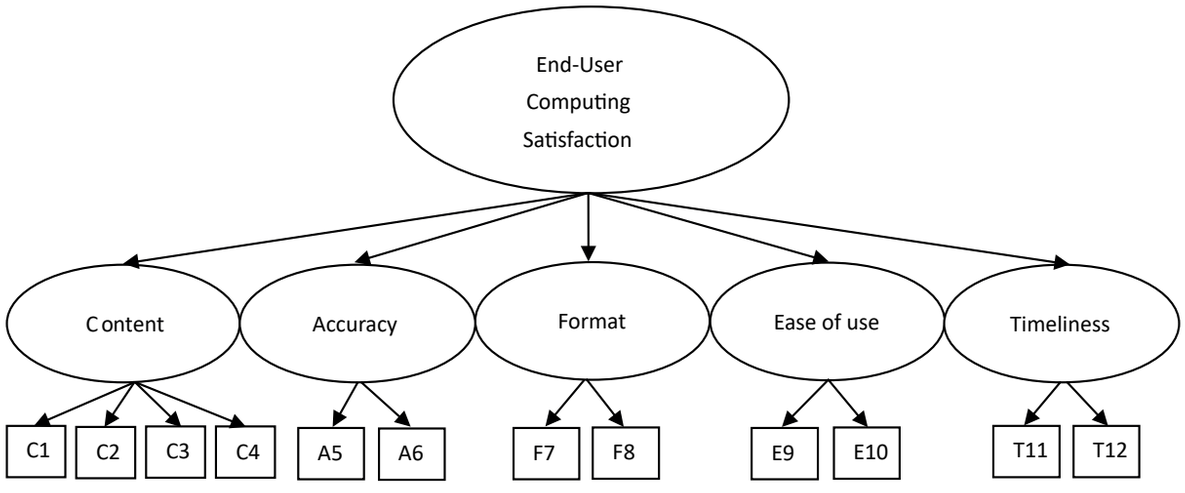

Fig. 1. EUCS Construct

Source: own work based on (Deng et al., 2008).

Figure 1 presents the EUCS questionnaire, which contains 12 statements divided into five areas: content, accuracy, information format, ease of use and timeliness, which then give an overall level of satisfaction.

The five areas measured by EUCS fit well for the assessment of AIS. First, the content of the data provided by the AIS reflects how well the system provides data necessary not only for the individual needs of the accountants but also to meet the legislative requirements. Accuracy shows whether AIS satisfies the two essential needs of the user. On the one hand, meeting the obligatory regulations satisfies the faithful representation, being a qualitative characteristic of financial statements, and the other hand, end-users must maintain accuracy with flexible solutions that the company may want to choose for their managerial purposes. Satisfaction with timeliness reflects whether users perceive that they can complete accounting tasks on time indicated by the legislative requirements and that the system is updated regularly. Fourth, the format of data evaluates how a user sees the output report provided by the system and its alignment with the legal requirements and personal or company preferences for decision-making purposes. Ease of use indicates if users find it simple and straightforward to work with the system.

When comparing ERP systems with AS, one can expect differences in all five areas of AIS, as both IS have some differences. As AS focuses on bookkeeping, i.e. general ledger, chart of accounts, accounts payable and receivable, the content and format of outcomes will not incorporate and manage many aspects of business in one report, thus AS users may score lower satisfaction as some of the needs they have are not met. On the contrary, introducing changes into AS – for example, referring to the accuracy of specific transactions or timeliness of updates – can be relatively inexpensive and quickly introduced by the accountant. At the same time, in the case of ERP, it might require analysis before deploying and could incur costs. Finally, ERP requires considerable learning to exploit system capabilities, while AS are easy to learn, and self-training is usually sufficient (Gulin et al., 2019; Schwarz, 2022).

3. Research Problem

Earlier research on EUCS was directed to either one single IS or a broad category of IS. Within business settings, IS such as typical business software (McHaney et al., 2002), business intelligence systems (Hou, 2018), group decision support systems (Wang et al., 2007), digital trade (Castillo et al., 2022) and others were examined. As early as 2003, research by Somers et al. proved that the EUCS construct could be adopted for management domains encompassing ERP users. As ERP is widely used by enterprises nowadays and researchers have observed considerable investments in ERP projects that fail to help achieve corporate goals, the literature also presents empirical investigations of EUCS among ERP users.

Mekadmi and Louati (2018) identified two underlying components of satisfaction: satisfaction with ERP technological features and satisfaction with its content. Their results indicate that managers should consider the intrinsic attributes of the system, such as user-friendly interface, easy-to-use features and presentation quality and also, the quality of information content and its fit with the task supported. Fitrios et al. (2021) and Al-Hattami (2022) concluded that using AIS in the form of ERP impacts the individual performance of small and medium entities. Small business accounting systems were also the subject of research by Mauricette et al. (2022) based on EUCS. They found that user satisfaction and perceived effectiveness were more strongly influenced by content and accuracy than the variables format, ease of use and timeliness.

Cataldo et al. (2022) investigated post-implementation satisfaction with ERP employed to integrate financial and administrative processes. They found that the perception of efficiency in the task is strongly related to the users' satisfaction. Kannellou and Spathis's (2013) study proved that accounting benefits and satisfaction in an ERP environment indicate operational, organisational, and managerial accounting benefits.

Based on the above-described motivation, this article compared the score of satisfaction (EUCS) between ERP and AS users of accounting information to investigate the attributes differentiating two AIS types. The study was conducted among Polish ERP and AS users to evaluate the two AIS types mainly used today. In addition, the study targeted young users, who are accustomed to different IS daily, therefore their perspective on using AIS at work differs from that of people who began their work experience when there were no computers or they were not commonly used for their work. With this perspective, the authors narrowed the possible number of variations among the respondents, allowing for a comparison of the demographic characteristics and their relation to the five areas of EUCS. Although some papers indicated that age, gender, or current working unit are user characteristics related to user satisfaction with information systems, none related to the AIS (Kalankesh et al., 2020).

In order to achieve the aim of the study, two research questions were formulated:

1. Is there a difference in EUCS among young Polish ERP and AS users?
2. What characteristics of users differentiate EUCS?

4. Methodology

In order to answer the research questions, a quantitative approach was adopted. The first part of the survey asked participants about the type of AIS used. The second part referred to the frequency/ experience with AIS declared. Further parts of the survey included 12 questions from the EUCS questionnaire developed by Doll and Torkzadeh (1988), and an additional question about general satisfaction from using the software.

All three parts used a five-level Likert scale, with 1 indicating "I strongly disagree" and 5 – "I strongly agree". The survey was further extended with questions regarding respondents' characteristics. A pilot version of the survey was conducted, and minor amendments were made.

The survey was performed using LimeSurvey software. A Polish version of the survey was prepared to enhance the understanding of the content. The data were collected online, and the survey was distributed with the link to the survey, which had limited access to one from the same device and/or IP address. No monetary gratification was offered to the participants of the survey. The collected data were imported into Excel and coded, and then analysed with the use of SPSS software.

5. Results

In total, 282 responses were collected. The respondents were asked, among others, to enter the AIS they work with, which were the base for further answers in the questionnaire; 16 responses were excluded due to a lack of experience in AIS. Furthermore, 18 responses were excluded due to a lack of professional experience. The final results were based on 248 responses.

The basic characteristics of the respondents are presented in Table 1.

Table 1. Respondent characteristics

Descriptive characteristics	Frequency	Percentage
AIS type		
Accounting systems (AS)	141	56.9
ERP systems	107	43.1
AIS use frequency		
More than once a day	87	35.1
Daily	94	37.9
Less than once a day	67	27.0
Years of professional experience		
< 1 year	76	30.6
1-4 years	126	50.8
5+ years	46	18.6
Working experience		
Accounting department	197	79.4
Different department	51	20.6
Position in the company		
Entry level (Junior position)	118	47.6
Intermediate/experienced (Senior position)	104	41.9
Management	26	10.5
Accounting/finance/economic education		
Yes	237	95.6
No	11	4.4
Sex		
Female	198	79.8
Male	47	19.0
Other	3	1.2

Source: own work.

Among many responses, the most commonly included systems were SAP, Comarch ERP, Enova365, InsERT, Sage Symfonia, and MS Dynamics. The respondents were classified into two groups: ERP users (43.1%) and AS users (56.9%). All the other characteristics were tested for differences between ERP and AS users. None of them contained statistically significant differences ($p > 0.05$).

The data presented in Table 1 show that 35.1% of respondents use their AIS more than once a day, 37.9% use it daily, with the rest less than once a day. More than half of the respondents have a professional experience of between 1 to 4 years, and 79.4% work in the accounting departments. Over 40% work

at entry level, and nearly the same at intermediate level. The vast majority of respondents received economic education of some sort. Most of the respondents were female (80.8%).

The first questionnaire answered by the respondents was the EUCS questionnaire. The reliability test showed a good level of overall reliability (.883). Table 2 presents the results divided between the ERP and AS users to indicate the differences between them in line with the main research goal.

Table 2. Descriptive statistics for the EUCS questionnaire

EUCS question	AIS type	N	Min	Max	Mean	SD	Mann--Whitney U	α
CONTENT								
C1. Does the system provide the precise information you need?	ERP	107	1	5	4.03	.720	.443	.786
	AS	141	1	5	3.99	.638		
C2. Does the information content meet your needs?	ERP	107	1	5	4.02	.739	.312	
	AS	141	2	5	3.95	.647		
C3. Does the system provide reports that seem to be just about exactly what you need?	ERP	107	2	5	4.03	.733	.625	
	AS	141	2	5	3.99	.707		
C4. Does the system provide sufficient information?	ERP	107	2	5	4.12	.749	.258	
	AS	141	2	5	4.06	.607		
ACCURACY								
A5. Is the system accurate?	ERP	107	2	5	4.05	.678	.512	.773
	AS	141	1	5	3.98	.681		
A6. Are you satisfied with the accuracy of the system?	ERP	107	2	5	4.07	.743	.251	
	AS	141	1	5	3.93	.816		
FORMAT								
F7. Do you think the output is presented in a useful format?	ERP	107	2	5	4.18	.762	.070	.792
	AS	141	2	5	3.99	.802		
F8. Is the information clear?	ERP	107	2	5	4.09	.807	.881	
	AS	141	1	5	4.06	.838		
EASE OF USE								
E9. Is the system user-friendly?	ERP	107	1	5	3.57	1.117	.798	.791
	AS	141	1	5	3.52	1.187		
E10. Is the system easy to use?	ERP	107	1	5	4.04	.879	.559	
	AS	141	1	5	3.97	.910		
TIMELINESS								
T11. Do you get the information you need in time?	ERP	107	2	5	4.25	.674	.025	.647
	AS	141	2	5	4.06	.689		
T12. Does the system provide up-to-date information?	ERP	107	1	5	4.40	.751	.011	
	AS	141	1	5	4.12	.898		
EUCS Overall								.883

Source: own work.

When comparing the five main AIS areas, the highest scores for both ERP and AS users were noted in the timeliness area of AIS, with ERP users significantly higher than AS users (T11, p = .035; T12, p = .018). Thus, satisfaction from using AIS was driven by the format of data and the content. The least satisfying part of AIS was the ease of use of the system, much lower than other AIS areas.

Next, the mean EUCS value for respondents' satisfaction was calculated directly as the mean of 12 questions presented in Table 1 or as the second level means from the means scored within each AIS area separately as presented in Table 2 (Deng et al., 2008). The questionnaire also contained a question where the user was asked to state their general satisfaction directly (Table 3).

Table 3. Comparison of EUCS values measured in different ways

EUCS	AIS type	N	Min	Max	Mean	SD	Mann--Whitney U
EUCS measured as a direct mean of 12 questions from the EUCS questionnaire (EUCS 1)	SUM	248	2.33	5	4.012	.527	x
	ERP	107	2.33	5	4.070	.541	.189
	AS	141	2.33	5	3.968	.513	
EUCS measured as a second-level mean of means scored in 5 AIS areas (EUCS 2)	SUM	248	2.25	5	4.011	.549	x
	ERP	107	2.25	5	4.074	.552	.173
	AS	141	2.35	5	3.962	.544	
How would you rate your overall satisfaction from using the AIS? (EUCS 3)	SUM	248	2	5	3.910	.636	x
	ERP	107	3	5	4.020	.566	.029
	AS	141	2	5	3.820	.669	

Source: own work.

As presented in Table 3, EUCS calculated as a direct mean of 12 questions (EUCS 1) showed the same values as the EUCS measured in two-step calculations (EUCS 2) (Wilcoxon $p = .998$) Interestingly, when asked directly about their overall satisfaction, ERP users rated it significantly higher than AS users (EUCS3, $p = .029$).

To deepen the analysis, the responses were analysed for differences between the respondents based on their characteristics presented in Table 1. Depending on the number of independent variables, Kruskal-Wallis H tests were performed. The results are presented in Table 4.

Table 4. Kruskal-Wallis H test

EUCS question	Use frequency	Years of experience	Working experience	Position	Sex
C1	<.001	.145	.116	.010	.132
C2	.405	.828	.457	.165	.001
C3	.091	.745	.955	.577	.103
C4	.345	.437	.466	.513	.095
A5	.023	.040	.124	<.001	.784
A6	.035	.126	.153	.008	.816
F7	.020	.274	.641	.001	.825
F8	.122	.206	.062	.002	.479
E9	.004	.012	.046	.128	.284
E10	<.001	.101	<.001	.446	.838
T11	.009	.612	.037	.005	.909
T12	<.001	.156	<.001	.183	.297
EUCS 1	.002	.212	.010	.023	.859
EUCS 2	.001	.131	.007	.010	.825
EUCS 3	.053	.025	.061	.014	.937

Source: own work.

The performed tests showed differences in almost every EUCS question and all three types of EUCS calculations, at least in one of the categories tested. The results in red show significant asymptotic with significance set at $p = 0.05$.

The Kruskal-Wallis H test results for AIS users with various frequencies of use proved to be the driver of differences in measured satisfaction scoring significant differences in two-thirds of the measures. AIS users working with the AIS more than once a day had higher mean scores than the other groups, especially in C1 ($p < .001$), A5 ($p = .023$), A6 ($p = .035$) and F7 ($p = .020$). In terms of ease of use, there were large gaps between users in E9 ($p = .004$) and even larger in E10 ($p < .001$), showing that AIS users

who use it less than once a day view the system as more challenging to use. This was reflected in the overall EUCS of users, EUCS1 (p = .002) and EUCS2 (p = .001), suggesting that frequency of use may be one of the essential drivers influencing AIS user satisfaction.

With growing professional experience, AIS user rated higher their satisfaction in accuracy (A5, p = 0.40). Similarly to the results for various frequencies of use, the users with longer professional experience had a higher rank satisfaction from the ease-of-use feature of their AIS (E9, p = .012). Overall, regarding professional experience, while the satisfaction measured by EUCS remains similar, there were significant differences when asked about satisfaction directly (EUCS3, p = .025). Novice AIS users rated their satisfaction lower than that measured by the EUCS construct, while AIS users with longer professional experience tended to rate it higher.

The users working in the accounting department ranked significantly higher satisfaction in ease of use (E9, p = .046, E10, p < 0.001) and timeliness (T11, p = 0.37, T12, p < .001) areas of AIS compared to those working in other departments. They also showed overall higher EUCS (EUCS1, p = 0.10; EUCS2, p = .007), meaning that people working in the accounting department indicate higher satisfaction from using AIS systems than other employees.

Moreover, the differences between users holding different positions in the company were significant in 9 out of 15 measures, showing the much higher satisfaction of people in management positions. Relating to content, there was a difference in C1 (p = .010). Accuracy and format are areas where managers rated their satisfaction much higher than other groups (A5, p < .001; A6, p = .008; F7, p = .001; F8, p = .002), They also rated the satisfaction from getting the data in time higher than other groups (T11, p = .005). The overall satisfaction of managers was significantly higher than other groups in all three EUCS measures (EUCS1, p = .023; EUCS2, p = .010, EUCS3, p = .014).

Finally, looking at gender, men indicated significantly higher satisfaction from the content of their systems than women (C2, p =.001).

6. Conclusion

This study evaluated AIS users' effectiveness using the EUCS model, dividing the respondents into ERP and AS users. The overall satisfaction of the respondents was good and higher than presented in previous research on AIS (Maruszewska & Tuszkiewicz, 2021) and on ERP (Ilias et al., 2008; Somers et al., 2003), while lower than latter-day research on cloud-based ERP (Weli, 2021). Moreover, the authors found that the satisfaction of ERP users differed from that of AS users only within the timeliness area. This suggests that tasks that should be performed within the timeframe described by legislative requirements can be, in the opinion of the users, prepared in time, although higher satisfaction in this area was observed among ERP users.

From the perspective of each satisfaction area, it is worth noting that timeliness, format of data and content were rated highest. This is a very positive finding showing that producers of AIS pay attention to both the external interaction of the system with its user (format of data) and to the internal functions of AIS in terms of content. However, the low assessment of ease-of-use influenced the overall satisfaction with AIS. The analysis of different respondents' characteristics further confirms the need for familiarity with AIS as management position is positively related to satisfaction in many areas of EUCS, independently of whether it is ERP or AS. Additionally, the significance between the use frequency, length of professional experience, the position shows, and both the accuracy and the format of data indicate the importance of AIS acquittance. Furthermore, the lowest area, ease-of--use, without regard to ERP or AS, was higher among those with superior use frequency, which can be observed among employees working in accounting departments. Finally, men show higher satisfaction from content than women, contrasting with Mauricette et al. (2022).

These results indicate that AIS users seem not to benefit from broader (especially management and non-financial information) functionalities offered by ERP as their scores in the content, format of data, and accuracy are similar to AS users. The finding that EUCS satisfaction of ERP and AS were similar suggests that further research on satisfaction among AIS users does need to be split between the detailed system types used by entities. Frequency of AIS use and position level in the organisation structure are more critical for consideration. The latter demonstrates that managers using external interactions of the system evaluate AIS higher than lower-level employees, mainly spending time on inputting data and checking the correctness of system output data. Future research can concentrate on investigating specified functions realised by AIS, with no distinction between ERP and AS, to indicate detailed areas of improvement.

The interpretation of the results should also consider the limitations of the study, the most important being the one country of origin of the respondents and the relatively short experience. Nevertheless, the results provide clear information for entities that changing from AS to a more expensive ERP might not increase the satisfaction of accounting users. However, a change is not advised until other functionalities offered by ERP constitute the purpose for the change of AIS.

References

Al-Hattami, H. M. (2022). Impact of AIS Success on Decision-Making Effectiveness Among SMEs in Less Developed Countries. *Information Technology for Development*. doi: 10.1080/02681102.2022.2073325

Bailey, J. E., & Pearson, S. W. (1983). Development of a Tool for Measuring and Analysing Computer User Satisfaction. *Management Science*, *29*(5), 530-545. doi: 10.1287/mnsc.29.5.530

Castillo, R., De Villa, H., Encinas, E. Hernandes, J. J., & Mandocdoc, M. (2022). End User Computing Satisfaction on Digital Trade Facilitation in the Philippines. *Journal of Innovation Technology and Application*, *4*(1), 21-31. doi: 10.35970/jinita.v4i1.1102

Cataldo, A., Bravo-Adasme, N., Lara, A., & Rojas. J. (2022). Factors influencing the post-implementation user satisfaction of SAP-ERPS. *Ingeniare. Revista Chilena de Ingenieria*, 30(3), 574-591. doi: 10.4067/S0718-33052022000300574

DeLone, W. H., & McLean, E. R. (1992). Information Systems Success: The Quest for the Dependent Variable. *Information Systems Research*, *3*(1), 60-95. doi: 10.1287/isre.3.1.60

Deng, X., Doll, W., Al-Gahtani, S., Larsen, T., Pearson, J., & Ragu-Nathan, T. (2008). A Cross-Cultural Analysis of the End-User Computing Satisfaction Instrument: A Multi-Group Invariance Analysis. *Information & Management*, (45), 211-220, doi: 10.1016/j.im.2008.02.002

Doll, W. J., & Torkzadeh, G. (1988). The Measurement of End-User Computing Satisfaction. *MIS Quarterly*, *12*(2), 259. doi: 10.2307/248851

Fitrios, R., Afifah, U., Khoiriyah, M., & Agusti, R. (2021). Management Commitment, Accounting Information System Usage and Individual Performance on Small and Medium Enterprises (SMEs) in Riau Province, Indonesia. *Information and Knowledge Management*, *11*(4), 150-158. doi: 10.7176/IKM/11-4-15

Ginzberg, M. J. (1981). Early Diagnosis of MIS Implementation Failure: Promising Results and Unanswered Questions. *Management Science*, *27*(4), 459-478. doi: 10.1287/mnsc.27.4.459

Gulin, D., Hladika, M., & Valenta, I. (2019, 12-14 September). Digitalisation and the Challenges for the Accounting Profession. *Entrenova*, 428-437. doi: 10.2139/ssrn.3492237

Hou, Ch.-K. (2018). Examining Users' Intention to Continue Using Business Intelligence Systems from Perspectives of End-User Computing Satisfaction and Individual Performance. *International Journal of Business Continuity and Risk Management*, *8*(1), 49-70. doi: 10.1504/IJBCRM.2018.090593

Ilias, A., Suki, N., Yasoa', M. R., & Razak, M. (2008). The End-user Computing Satisfaction (EUCS) on Computerized Accounting System (CAS): How Are They Perceived? *The Journal of Internet Banking and Commerce, 13,* 1-18.

Ives, B., Olson, M. H., & Baroudi, J. J. (1983). The Measurement of Satisfaction User Information. *Communications of the ACM*, *26*(10), 785-793. doi: 10.1145/358413.358430

Kanellou, A., & Spathis C. (2013). Accounting Benefits and Satisfaction in an ERP Environment. *International Journal of Accounting Information Systems*, *14*(3), 209-234. https://doi.org/10.1016/j.accinf.2012.12.002.

Kalankesh et al. (2020). Factors Influencing User Satisfaction with Information Systems: A Systematic Review. *Galen Medical Journal*, 9, 1-9. doi: 10.31661/gmj.v9i0.1686

Keding, Ch., & Meissner, P. (2021). Managerial Overreliance on AI-Augmented Decision-Making Processes: How the Use of AI-Based Advisory Systems Shapes Choice Behavior in R&D Investment Decisions. *Technology Forecasting and Social Change*, *171*(8), 120970. doi: 10.1016/j.techfore.2021.120970

Kocsis, D. (2019). A Conceptual Foundation Of Design and Implementation Research in Accounting Information Systems. *International Journal of Accounting Information Systems*, Volume 34. doi: 10.1016/j.accinf.2019.06.003.

Maruszewska, E. W., & Tuszkiewicz, M. A. (2021). Pomiar poziomu satysfakcji użytkowników końcowych systemów finansowo-księgowych – badanie ankietowe. *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, *65*(2), 87-101. doi: 10.15611/pn.2021.2.06

Mauricette, J., Wells, P., & Haar, J. M. (2022). User Perception of Cloud-Based Small Business Accounting Software. *Pacific Accounting Review*, *34*(2), 595-613. doi: 10.1108/PAR-05-2021-0065

McHaney, R., Hightower, R., & Pearson, J. (2002). A Validation of the End-User Computing Satisfaction Instrument in Taiwan. *Information & Management, 39*, 503-511. doi: 10.1016/S0378-7206(01)00119-7

Mekadmi, S., & Louati, R. (2018). An Evaluation Model of User Satisfaction with Enterprise Resource Planning Systems. *The Electronic Journal of Information Systems Evaluation, 21*(2),143-157.

Parasuraman, R., & Riley, V. (1997). Humans and Automation: Use, Misuse, Disuse, Abuse. *Human Factors*, *39*(2), 230-253. doi: 10.1518/001872097778543886

Schwarz, L. (2022). *EPR vs Accounting Software Explained: What Are the Differences*? Oracle Netsuite. Retrieved from https://www.netsuite.com/portal/resource/articles/accounting/erp-vs-accounting-software.shtml

Somers, T. M., Nelson, K. & Karimi, J. (2003). Confirmatory Factor Analysis of the End-User Computing Satisfaction Instrument: Replication within an ERP Domain. *Decision Sciences,* 595-621. doi: 10.1111/j.1540-5414.2003.02428.x

Swanson, E. B. (1974). Management Information Systems: Appreciation and Involvement. *Management Science*, *21*(2), 178--188. doi: 10.1287/mnsc.21.2.178

Vathanophas, V., & Stuart, L. (2009). Enterprise Resource Planning: Technology Acceptance in Thai Universities. *Enterprise Information Systems, 3:2*, 133-158. doi: 10.1080/17517570802653800

Wang, L., Xi, Y., & Huang, W. W. (2007). A Validation of End-User Computing Satisfaction Instrument in Group Decision Support Systems. *IEEE Xplore "2007 International Conference on Wireless Communications, Networking and Mobile Computing"*, 21-25.10.2007, 1-5. doi: 10.1016/S0378-7206(01)00119-7

Weli, I. (2014). Manager Satisfaction in Using the Enterprise Resource Planning (ERP) System and Managerial Performance. *Australian Journal of Information Systems, 18*, 119-135. doi: 10.3127/ajis.v18i3.927

Weli, I. (2021). Re-examination and Expanding the EUCS Model on Cloud-Based ERP System. *Journal of Information and Organizational Sciences*, *45*(1), 115-135. doi: 10.31341/jios.45.1.7

Czy satysfakcja użytkowników systemów ERP i systemów księgowych się różni?

Streszczenie: Celem artykułu jest zweryfikowanie, czy satysfakcja, jako jeden z mierników skuteczności systemów informatycznych, ma różny poziom wśród użytkowników modułów rachunkowości w ramach systemów ERP oraz systemów księgowych. Do badania wykorzystano kwestionariusz satysfakcji użytkowników końcowych. Na podstawie 248 odpowiedzi stwierdzono, że użytkownicy ERP są bardziej zadowoleni jedynie w zakresie terminowości dostarczanych danych. Dla obu grup respondentów obszarem o najniższych wynikach kształtujących satysfakcję była łatwość obsługi. Wyniki badania sugerują, że nie ma istotnych różnic w satysfakcji z wykorzystywania systemów ERP i systemów księgowych. Zaprezentowano też dodatkowe różnice w ocenie satysfakcji w zależności od charakterystyk respondentów.

Słowa kluczowe: systemy informatyczne rachunkowości, rachunkowość, satysfakcja, kwestionariusz satysfakcji użytkowników końcowych, ERP.