REVEALING AUDITOR AND AUDITEE SATISFACTION IN THE EVOLUTION OF ACCOUNTING SOFTWARE (PHENOMENOLOGY STUDY IN THE REGIONAL GOVERNMENT OF SOUTH NIAS DISTRICT)

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Abstract
The development of the evolution of accounting software has made significant changes to the ease of financial information and decision making for leaders in each organizational unit, especially for accountants who work in the audit department (as auditors) and in accounting (as auditees). The purpose of this study is to determine the essence of satisfaction for auditors and auditors behind the evolution of accounting software. This research is a qualitative research with interpretive phenomenology method. The research data were obtained through in-depth interviews and observations. The results showed that each informant has his own perception about the evolution of accounting software. Informants (auditors and auditees) consider that the evolution of accounting software provides convenience and satisfaction in the process of completing their work as accountants, especially in presenting data quickly and accurately. Furthermore, informants have confidence in carrying out their duties as accountants even though they are not from an accounting education background because accounting software provides applications that are easy to learn and familiar to ordinary people.
Accountants are required to be professional in their fields because their work is not just debiting, posting and printing financial reports because accounting software has not been able to carry out some of the functions of accountants in validating transaction data, making analyzes, conducting reconciliation, evaluating and recommendations, therefore accountants are required to have competence and expertise to support optimal performance. As a recommendation from the informant to the leaders of each organization that even though the evolution of accounting software has provided job satisfaction and helped the work processes of accountants, to achieve good and optimal performance is largely determined by the principle of the right man on the right place.

Keywords: *Accounting Software, Auditor and Auditee Satisfaction, Interpretive Phenomenology.*

JEL Code: *M41, M42*

I. INTRODUCTION

Human Resources in an organization are very important determinants for the success and effectiveness of achieving organizational goals. The success and performance of a person in a field of work is largely determined by competence, expertise, professionalism, and also their commitment to the job they are engaged in. A person's performance will be influenced by the level of job satisfaction they have. A person's job satisfaction is also influenced by the facilities and infrastructure factors that support the work completion process both internally and externally in an organization. In terms of internal factors, an employee's job satisfaction will be determined by his commitment to the process of completing his work professionally and organizationally. Meanwhile, from external factors, job satisfaction will be determined by the work environment situation, (Amilin & Dewi, 2016). One of the competencies and skills that support the success of achieving job satisfaction is the mastery of the use of information technology, whose demands today cannot be negotiated.

The role of Information Technology in government has radically changed the type of work, employees, and management systems in managing an agency. Initially, many jobs relied on muscles to work that relied on the brain. The type of work being dominant can have an important role in replacing the role of humans automatically in a system cycle starting from input, process and output in carrying out activities and has become the main facilitator for business activities that contribute greatly to fundamental changes in operations

management. One of the problems faced is the competence of human resources to keep up with these changes, especially in the field of accountant work in various government agencies.

The development of information technology in the field of accounting software has made work easier for employees in the accounting field. Accounting software is software that is used to facilitate recording and other activities of accounting. This accounting software takes advantage of the concept of modularity where a series of similar activities are converted into specific modules. For example, purchases (account payable), sales (account receivable), payroll, general ledger and others. The purpose and greatest benefit of this accounting software is to help government accountants, both employees of the Government Internal Supervisory Apparatus (APIP) or auditors, to check income and expenditure transactions.

Currently, the use of accounting software is rampant, with various specifications and types according to the needs of agencies. The available functions are not only financial accounting, but management accounting such as planning, budgeting, administration, reporting and auditing, even taxes are also available. Many companies also use integrated ERP. However, in this jounal, researchers focused on accountants (auditors and auditees) who worked in government offices.

Researchers are interested in revealing the satisfaction of auditors and auditees in the evolution of accounting software because it has made it easier to do work that was previously considered heavy and difficult to complete in a short time. Then accounting software, no longer an obstacle for employees in government agencies who do not have accounting background, is placed in the accounting department, they are confident to do their job spoiled by accounting software that is very familiar and easy to learn.

II. LITERATURE REVIEW

Accunting Software Evolution

In the late 1950's and early 1960's, large companies began to handle very complex transaction data because this data could not be handled manually. Accounting and financial information, due to its repetitive nature and heavy volume, is central to automation. Accounting programs were originally designed on mainframe computers by IBM, which ruled the computer world. Early mainframe computers were bulky, due to ferrite core memory, and impractical. Processing intelligence is centered on the mainframe. Mainframes serve multiple users, and data is processed in batch mode. The user sends data using a central data server and jobs are processed based on queue length and job priority. The mainframe provides a high level of safety and reliability, (Deshmukh, 2005).

Early accounting software on mainframe or minicomputer type systems was written in programming languages such as COBOL, Assembler, FORTRAN and RPG. Data is stored in flat files with a fixed format or file organization structure indexed from the mainframe. Then, if a database is used, it is a hierarchical or network type. This accounting package is usually developed by programmers within the company to solve certain problems.

Information technology (information technology), commonly referred to as IT, IT, or infotech, is any form of technology that is applied to process and transmit information in electronic form. Microcomputers, mainframe computers, barcode readers, transaction processing software, spreadsheet software, and communication and network equipment are examples of information technology, (Lucas, 2000). Information technology is a technology that combines computing (computers) with high-speed communication lines that carry data, voice and video, (Williams & Sawyer, 2011).

Accounting is the first functional area that is automated and feels the effects of Information Technology. Accounting software has become more sophisticated over the last few decades, and is now at the core of business information systems. Accounting software that is based on older mainframe technology is often referred to as legacy systems. Accounting software changed with the advent of PC and client-server and browser-server environments. Accounting software is currently GUI based, user friendly and can be accessed from remote places. RDBMS is the core of this accounting system, providing a flexible and scalable accounting system to serve hundreds or thousands of users.

Most of these software suites now look similar and provide comprehensive functionality. Accounting software is no longer available in the middle and upper classes. Instead, each organization has accounting / business software, an integrated business information system, or an ERP system with accounting and finance modules. The accounting module interacts with other functional modules as well as with entities outside the organization.

In the future, high-end software functionality will include increasingly strong capabilities for intra and inter-organizational collaboration. The trend is leading to the integration of multiple functions in one software package. Today's sophisticated functionality should filter through intermediate accounting software, a process that has already begun. Low-end accounting software will use the full power of RDBMS and rewritten to take advantage of the client server environment. The development of e-commerce has added new capabilities to

existing software. Accounting workflows and processes in each accounting cycle have changed because of this feature.

This sophisticated development will continue to filter the hierarchy, faster than ever. Accounting software vendors combine and consolidate to acquire new markets and new capabilities. The accounting software industry is still in a fragmented state, with many accounting software vendors competing in the market such as SAP, Oracle and Microsoft, which are moving upstream and downstream in the accounting software market, which is an integral part of the Enterprise Resource Planning (ERP) system. ERP systems offer enterprise-wide applications by connecting various functional systems such as accounting, finance, production, human resources, and sales and distribution. An ERP system basically integrates all departments and functions throughout the organization, using a suite of commercial software packages. ERP systems use RDBMS or a data warehouse for storing large amounts of data, are based on client-server and successor architectures, and allow user interaction via a GUI. ERP can only be applied to company business management systems that have complex transactions. Meanwhile, government offices currently use SIMDA and SIPD accounting software. The presence of accounting software has helped users of financial information accurately make decisions. ERP can only be applied to company business management systems that have complex transactions. Meanwhile, government offices currently use SIMDA and SIPD accounting software. The presence of accounting software has helped users of financial information accurately make decisions. ERP can only be applied to company business management systems that have complex transactions. Meanwhile, government offices currently use SIMDA and SIPD accounting software. The presence of accounting software has helped users of financial information accurately make decisions.

Satisfaction

Satisfaction is defined as a choice after evaluating the valuation of a specific transaction, (Cronin & Taylor, 1992). Job satisfaction is a person's attitude towards work as the difference between the amount of reward received by workers and the amount that should be received(Robbins, 1996). Job satisfaction reflects joy over positive emotional attitudes that come from one's work experience, (Judge and Locke, 1993 in Retno, 2005). The joy that someone feels will have a positive impact on him. If someone is satisfied with the work he is doing, then a sense of joy will come, apart from feeling depressed, so that it will create a sense of security and comfort to always work in his work environment.

Job satisfaction according to (Iskandar & Indarto, 2016) is an individual emotional state, where the situation is pleasant or unpleasant according to the employee's own side and view. Pleasure will come when someone is satisfied with the work they are doing, apart from feeling pressured, so that it will create a sense of security and comfort to always work in their work environment, (Probo et al., 2008).

Auditor Satisfaction

Relevant human resource development includes creating a conducive work environment and maintaining commitments that are aligned with organizational goals so as to provide job satisfaction to auditors, (Fathonah & Utami, 2008).The job satisfaction felt by auditors in their work can be influenced by two dimensions of commitment, namely organizational commitment and professional commitment. If the auditor's organizational commitment is increased, it will cause an increase in auditor motivation. With the presence of organizational commitment to the auditor, it will generate an impetus from within him to work as well as possible where he takes shelter so that it is expected that organizational goals can be achieved, (Probo et al., 2008).

Commitment is also a consistency in the form of one's connection to something, career spirit, family, environment and so on. Commitment in the organization will make workers give their best to the organization where they work. Organizational commitment is built on the basis of individual belief in organizational values, individual willingness to help realize organizational goals and loyalty to remain a member of the organization. Therefore organizational commitment will lead to a sense of belonging (sense of belongin) both individuals to the organization. In an organization there is also a belief that organizational commitment will be able to increase employee job satisfaction, (Williams & Hazer, 1986).

According to (Probo et al., 2008)If the auditor's professional commitment is increased, it will increase the auditor's job satisfaction. If an auditor has the trust and acceptance of the professional values of the auditor, makes serious efforts in the interests of his profession and maintains membership as an auditor, it will have an effect on the greater job satisfaction of the auditor.

Auditee Satisfaction

Auditee satisfaction is the level of a person's feelings after comparing the performance or perceived results with expectations. Performance for services can be further defined as attributes of responsiveness, assurance and empathy. Responsiveness is the desire to help clients and provide consistent and prompt service. Certainty, refers to the knowledge and friendliness of employees and the ability to build customer trust and

confidence. Empathy means caring and giving individual attention to customers, (Öhman et al., 2012). If the performance is as expected, the client will be satisfied.

Next (Kotler, 1994)defines auditee satisfaction as the level of a person's feelings after comparing the performance or perceived results with his expectations. Next(Kotler, 1994)defines auditee satisfaction as the level of a person's feelings after comparing the performance or perceived results with his expectations. While(Cronin & Taylor, 1994)defines satisfaction as a choice after evaluating the appraisal of a specific transaction. In order to survive, an audit firm must be able to provide high quality audit performance and high auditee satisfaction. While audit quality is important to both internal and external stakeholders, and auditee satisfaction is central to the accounting profession.

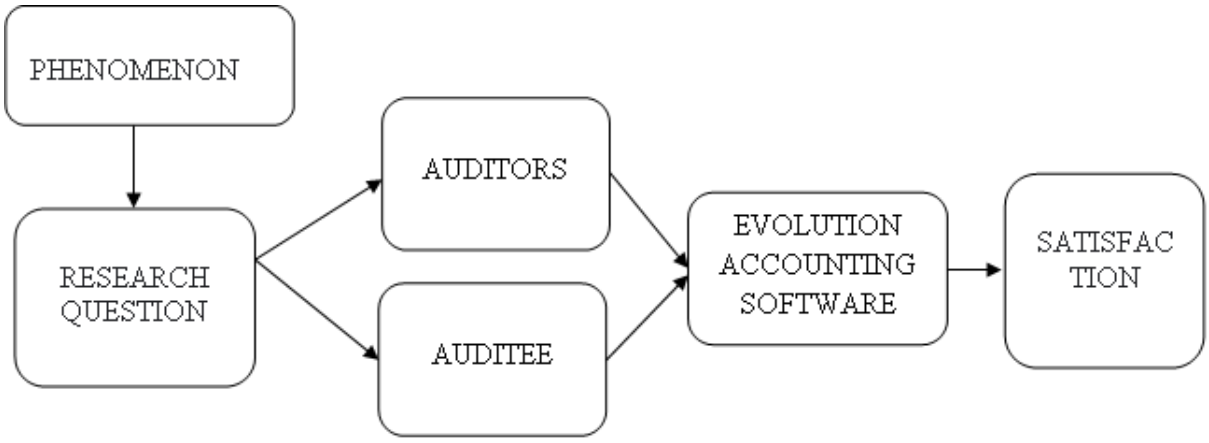

Figure 1
Research Framework
Processed by researchers (2020)

III. METHODS

Types of research

This research is a qualitative research. This research aims to understand an event more deeply. The paradigm used is interpretive phenomenology, (Burrell & Morgan, 1979) describes the interpretive nature as a paradigm which has characteristics to understand and explain the social world that cannot be separated from the personal perspective that is directly involved in a social process.

This research was conducted using the phenomenological method. Phenomenology aims to know the world from the point of view of people, in this case the object of research that experiences directly or is related to the natural properties of human experience, and the meanings attached to it, (Kuswarno, 2007). In this study, researchers must explore information about the satisfaction, understanding and views of informants (auditors and auditees) regarding their satisfaction with the evolution of accounting software. Researchers must understand and reveal in depth about the object of research on the evolution of accounting software so that they can extract information from informants in depth and detail.

According to (Bungin, 2007) The qualitative research stage goes through various stages of critical-scientific thinking, where a researcher begins to think inductively, namely capturing various facts or social phenomena, through observations in the field, then analyzing them and then trying to make theorizing based on what is observed. Researchers are directed by the product of inductive thinking to find logical answers to what is currently the center of attention in research, and finally the product of inductive thinking becomes a temporary answer to what is questioned in research and becomes a concern, this answer is called inductive-analytical thinking.

Types and Sources of Data

The type of data used in this research is primary data which is obtained directly from the data source determined by the researcher where the data source is directly related to the object of research under study. Primary data was obtained by conducting in-depth interviews with informants, namely 5 (five) auditors at the Inspectorate of South Nias Regency and 5 (five) Financial Administration Officers (PPK) at the Public Works Office, Dinkes, Disdik, BPKPAD and Secretariat representing each of them. profession.

Data collection technique

Data collection techniques used in this study were interviews, observation and documentation. Interviews play an important role in gathering information for phenomenological studies because interviews allow researchers to record participants' opinions, feelings, and emotions regarding the phenomena being studied, (Fitterman, 1998: Yin, 2003 in Chariri, 2006). The interview method, as one of the steps in the data collection method used by researchers to obtain primary data, is carried out by in-depth or gradual interview techniques. In in-depth interviews, the process of obtaining information for research purposes by means of face-to-face question and answer between the interviewer and the informant or the person being interviewed, with or without using interview guidelines, while in gradual interviews, (Bungin, 2007). In this study, both interview techniques involved interviewers and research informants. According to (Bungin, 2007)The informant is the person being interviewed, asked for information by the interviewer (researcher). The informant must be someone who controls and understands the data, information, or facts of an object.

Interviews were conducted using a combination of two interview methods, namely structured and unstructured interviews. Interviews were conducted individually with a duration ranging from 15 minutes to 30 minutes. Most of the interviews were recorded with a voice recorder. However, there were some interviews where the results were recorded manually, namely interviews with short duration. The questions asked are:

1). How about evolution *accounting software* provide convenience and job satisfaction in the preparation and examination of financial statements by auditees and auditors.

2). How positive evolution impacts *accounting software* for auditees and auditors who do not have accounting and computer education background in achieving better performance.

3) Interviews with related individuals were conducted to determine the extent of their in-depth understanding of public sector accounting and auditing in the evolution of accounting software.

ANALYSIS TECHNIQUE

Miles and Huberrman (1992) divided data analysis into three parts, namely:

1. Data reduction

Data reduction is a process of selecting, focusing on simplifying, abstracting, and transforming "rough" data that arise from written notes at the time of conducting interviews.

2. Presentation of Data

The next stage is data presentation. In this study, data presentation will be made in the form of a chart accompanied by a brief description. Miles and Huberman limit a "presentation" as a set of structured information that gives the possibility of drawing a conclusion.

3. Draw Conclusions / Verification

In Miles & Huberman's view, drawing conclusions in qualitative data analysis is only part of a series of research processes as a whole.

Verification means that the researcher reviews or re-corrects the data records that he obtained and the meaning he did to the data.

IV. RESULT AND DISCUSSION

Result

The research results obtained by researchers from informants on the essence of the evolution of accounting software in the process of completing the work of accountants with the results of personal and in-depth interviews that the evolution of accounting software has had a positive impact on achieving more effective and efficient performance, especially for accountants who are in charge of manufacturing. The financial report in this case serves as auditee (Financial Administration Officer - PPK) in several Regional Apparatus Organizations (OPD) and at the Inspectorate's internal auditors in South Nias Regency. In the process of completing their work, accountants have no trouble, they are very relaxed, comfortable, enjoying and satisfied with the results of their performance. The evolution of accounting software has given confidence to accountants who have no background in accounting and computer education, they are spoiled by the ease of use of accounting software that is very familiar and easy to learn. However, some functions of an accountant cannot be taken over by accounting software automatically and this is also an obstacle for accountants who do not have a background in accounting and computer education in carrying out the process of completing their work, including: 1). Validation Functions, 2). Analysis Function, 3). Reconciliation Function, 4). Evaluation Function, 5). Recommended Function. Some of the functions of an accountant cannot be taken over by accounting software automatically and this is also an obstacle for accountants who do not have a background in accounting and computer education in carrying out the process of completing their work, including: 1). Validation Function, 2). Analysis Function, 3). Reconciliation Function, 4). Evaluation Function, 5). Recommended Function. Some of the functions of an accountant cannot be taken over by accounting software automatically and this is also an

obstacle for accountants who do not have a background in accounting and computer education in carrying out the process of completing their work, including: 1). Validation Functions, 2). Analysis Function, 3). Reconciliation Function, 4). Evaluation Function, 5). Recommended Function.

V. DISCUSSION

Researchers obtained the results of personal and in-depth interviews related to the evolution of accounting software to auditors and auditees that obtained a pleasant satisfaction in the process of completing their work so that it had a positive impact on achieving more effective and efficient performance. The research results obtained from the interview are referred to as the questions posed by the researcher and the answers from the following informants (auditors and auditees):

"The evolution of accounting software has helped me a lot in doing my job, it has access to the menus I need, is very familiar and easy to learn. It is very different from the manual, it makes me dizzy, I ask for a time this is a debit or credit, I happen to be not an accounting major so I don't understand much about the mechanism for debiting and crediting several transaction accounts, both income and expenditure. But with accounting software, I can finish my work on time, it has made me independent because of the ease in completing my work, I can relax and enjoy my work. "

Evolution of accounting software has made it easier for accountants to work both as auditors and as auditees, but there is still a lack of self-confidence in facing their work, especially for those who do not have the competence and educational background in accounting. This is clearly seen in the feelings of the following informants:

"Initially I really objected when I was given this assignment because I was not from accounting education. However, it was difficult for me to refuse the Task Order (SPT) from the Regent. In the first and second week, almost every night I could not sleep thinking about what I did to understand how to complete my tasks at the office. I insist on accepting and carrying out this task. Even though I was haunted by my inability to do my daily work. I looked for accounting books, but after I studied them I got even more dizzy. "

In the face of confusing conditions in the work process, the informants' self-confidence arose when they asked a lot of questions and discussed with colleagues. They offer solutions that give some relief to thinking. Conditions that make the informant relieved can be described from the informant's story to the following researchers:

"Finally I asked my colleagues how the process flow of doing this job. I was given instructions to read the manual for using the SIMDA application. I held it and while trying to open the administration and reporting menus. I am very relieved, happy and enjoy the process and the ease of operating the accounting software used in the office. I began to feel confident doing my job, I was greatly helped by the evolution of accounting software menus which were very familiar to be used by ordinary people even though I had no accounting education background. "

The confidence and relief felt can be explained from the information of the informant as an auditee who expressed satisfaction in using accounting software that provides speed and accuracy in providing the data needed by the examiner, this can be expressed by the auditee when auditing the financial statements as follows:

"I felt it was easy and job satisfaction when I was asked for data by the auditors of the Supreme Audit Agency of the Republic of Indonesia (BPK RI), I provided the data in the shortest possible time. Before using the SIPKD and SIMDA applications, I was under a high level of stress when the BPK RI auditors asked for the required data. Currently our IT department provides access to enter the administration data and reporting process. I am not being called back and forth again, it is very different when using manual financial reporting. Right now, I don't panic when auditors from BPK RI come to audit our financial reports, I am very confident in providing the data needed. "

There are several weaknesses in accounting software, namely that it cannot take over several accountant functions so that when researchers ask the auditor and auditee informants about other obstacles faced in completing their work, the following informants can explain:

"There are some obstacles that still make me dizzy on functions such as the validation function, analysis function, reconciliation function, evaluation function, recommendation function, because accounting software cannot provide these menus so in my opinion that employees should be very important and necessary. placed in the field of work according to competence and educational background.

The informant provides a recommendation to the researcher and the head of his agency in placing employees, especially in technical fields, so that productivity and performance are achieved very well. Many leaders wherever the essence echoes the placement of employees according to their professionalism, but the reality is not one hundred percent realized, there are elements of like and dislike, elements of relatives, elements of friends, relatives are preferred so that often the performance of these agencies is very bad and unsatisfactory. Therefore, the informant provides a recommendation and message to anyone who has the authority to assign the following employees:

"Do not force the placement of employees only because of their likes and dislikes, voices, friends and relatives but the right man on the right place so that it can produce better performance, this is the key to the success of an organization, please apply. "

From the results of the interview with the informant above, that the evolutionary process of accounting software has provided satisfaction to accountants in completing their work, although it is implicitly obtained that the placement of accountants is not in the right placement, it is evident that there are those who do not have an educational background in accounting so that there are doubts. doubt and lack of confidence in completing his work. The evolution of accounting software has helped provide solutions with the ease of processing the tasks of accountants who work in government. Although it was clear from the interview results from the informants that accounting software had not completely completed the accountant's work one hundred percent because there were other functions that could not be completed by processing application data.

VI. CONCLUSSION

The evolution of accounting software has helped accountants produce financial reports such as Budget Realization Reports, Changes in Budget Excess Balance Reports, Balance Sheet, Operational Reports, Change in Equity Reports and Cash Flow Reports. The presence of accounting software has given confidence to employees who are assigned the task of being accountants even if they do not have an accounting background. Accountants have been spoiled for accounting software in the process of completing their duties, but several accountant functions that have not been taken over are the validation function, analysis function, reconciliation function, evaluation function, recommendation function. Therefore, accountants, both as auditors and as auditees (Financial Management Officials), are required to be professional in their fields.

This study has limitations on the relatively small number of informants and is limited to employees of the auditors and financial administration officers. Therefore, the researcher recommends that other researchers conduct research in the future on BPK RI auditors and other auditees that still exist such as Budget Users, Budget User Proxy, Expenditure Treasurer, Activity Technical Implementation Officials, and Commitment Making Officials. This is needed to reveal their ability and satisfaction in using accounting software and how it affects organizational performance.

As an implication, government and private agencies do not underestimate the recruitment and placement of employees in accordance with their skills and competencies because it greatly affects the performance of employees more optimally.

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