

# EFFECT OF PERCEIVED REPUTATION AND SERVICE QUALITY ON ACCOUNTING INFORMATION SYSTEMS THAT MODERATE PURCHASE DECISIONS

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**Abstract.** This study aims to examine the effect of perceived reputation and service quality on accounting information systems which are moderated by purchasing decisions. The method in this study is quantitative with data collection techniques through questionnaires, the population in this study is MSME actors in DKI Jakarta and the number of samples obtained is 289 respondents as sellers in e-commerce. The data processing method in this study uses Smart PLS software which is used for validity testing and reliability testing in hypothesis testing. From the results of hypothesis testing proves that there is a significant influence of perceived reputation on accounting information systems, there is no significant effect of service quality on accounting information systems, there is no significant effect of purchasing decisions on accounting information systems, then there is no significant effect from the perceived reputation of the accounting information system which is moderated by purchasing decisions, but there is an influence of service quality on the accounting information system which is moderated by purchasing decisions.

**Keywords:** perceived reputation; service quality accounting; information system purchasing decisions.

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## INTRODUCTION

An Internet-based information system which is widely known now by the public that advances in the world of technology are developing rapidly. In today's technological developments, people carry out activities and transactions *online*. All activities that are now inseparable from the use of the internet, many entrepreneurs take advantage of their business opportunities in opening or expanding the business sector using *e-commerce*. Currently, the internet system has played a major role in providing relevant information for ongoing economic activities and facilitating various kinds of economic activities by involving an interaction between users and e-commerce internet technology systems. Now the strategy of the government in the era of digitalization during the current pandemic to tackle poverty in Indonesia is the empowerment of micro, small and medium enterprises (MSMEs) which play a very important role in economic growth at the regional and national levels, the use of information technology systems and Communication technology can also be used to increase competitiveness for SMEs by assisting consumer and market management systems to improve the quality of the digital ecosystem.

With the current pandemic virus engulfing Indonesia, which can present impacts and challenges for the health sector as well as economic problems, this situation makes many people turn professions to become entrepreneurs in order to survive during the current

pandemic, when the current pandemic is engulfing the country. This is a time when digital technology is a must but most of the perpetrators (MSMEs) have not utilized it optimally. Bank Indonesia has recorded "*Around 87.5% of MSMEs are affected by the current pandemic*". However, in 1.5 years during this pandemic, the number of MSMEs that have *gone digital* increased from 14% to 22% - 23%. E-commerce has provided a broad reach for MSME actors, thus opening many opportunities for MSMEs to grow and develop at home and abroad. However, there are still many obstacles that must be faced by MSME actors to switch to a digital ecosystem such as lack of innovation, low productivity, and quality products and marketing strategies that must be improved ([Sugiarti et al., 2020](#)). This can have an impact on the marketing and sales systems and competitiveness that are less precise.

According to ([Lu et al., 2010](#)) the reputation of the seller in e-commerce is one of the most important things for consumers and buyers because a reputation is a strong signal for the quality of the success of the seller and the company. According ([Widiyanto & Prasilowati, 2015](#)) a quality product and brand can be strongly attached to the reputation value of the company. Research ([Suryawardana & Yani, 2017](#)) revealed that reputation has a positive and significant effect on purchasing decisions. This study focuses on accounting information systems but there is no evidence that tests reputation with accounting information systems which is the novelty of this research. According to

([Septiani](#), 2017) the role of good service quality is to be one of the key success factors for organizations and service companies to make it easier to attract consumers by means of the availability of products needed by customers with a balanced increase in service quality professionally. According to ([Maletič et al.](#), 2012) in improving the quality of the company in maintaining quality in the production process, it is very necessary to have good service quality. In research ([Li & Liu](#), 2019) revealing that service quality has a positive and significant effect on purchasing decisions, this study focuses on accounting information systems but there is no evidence that tests service quality on accounting information systems which is a novelty in this study.

According to ([Sahetapy](#), 2013) purchasing decisions are the process of making decisions on purchases that can determine the buying process or not and a decision obtained from previous activities. According to ([Ali & Anwar](#), 2021) in making a purchasing decision which is a factor in the field of marketing individually, a group or an organization in purchasing goods for a need. According to ([Han & Ryu](#), 2012) In the process of recording financial accounting based on information technology in *e-commerce*, namely accounting records that use technology on the internet system in carrying out the transaction process. According to ([Kauffman et al.](#), 2011) the use of accounting information systems cannot always be accepted by the large number of people's behavior in e-commerce service business information systems. According to ([Ngwakwe](#), 2012)

developments in the trading business sector are in dire need of an accounting application which has now been computerized to help handle the sales process. Research ([Wu et al.](#), 2011) reveals that purchasing decisions affect service quality. This study focuses on accounting information systems, however, there is no evidence that examines purchasing decisions on accounting information systems, which is a novelty in this study. Furthermore, research ([Djafarova & Rushworth](#), 2017) reveals that reputation influences purchasing decisions. Research ([Pradita & Sitio](#), 2020) reveals that service quality has a positive and significant effect on purchasing decisions. However, there is no evidence testing the moderating purchase decision on the effect of perceived reputation on accounting information systems and purchasing decisions moderating the effect of service quality on accounting information systems which is a novelty in this study.

The purpose and formulation of the problem in this study are to recommend the influence of perceived reputation on accounting information systems, the effect of service quality on accounting information systems, moderation of purchasing decisions on accounting information systems, purchasing decisions to moderate the influence of perceived reputation on accounting information systems, and decisions purchasing moderates the effect of service quality on accounting information systems.

## METHODS

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This type of research is quantitative research, using quantitative and statistical data measurement methods that can be calculated from the number of samples/population as well as to measure the success rate of the influence of the independent variable on the dependent variable and the moderating variable. The independent variables are Perceived reputation and service quality. The dependent variable is the accounting information system then the moderating variable is the purchase decision. The data source used primary data in this study, starting with a survey through a questionnaire to obtain data by distributing questionnaires through Google from using social media which included: *Instagram, WhatsApp, Facebook, Telegram* to collect respondents in the study. After the data is collected, the data is analyzed to be presented as a research report. The research instruments were selected and then arranged based on the indicators and sub indicators of each variable.

## RESULTS AND DISCUSSION

### Effect of Perceived Reputation on Accounting Information Systems The

Results of the first hypothesis test on *perceived reputation* of accounting information systems. It can be seen from table 2, the results of the T-Statistics test are  $3,215 > 1.96$  and the P value is  $0.001 < 0.5$ . The results of the hypothesis test can be interpreted that the *Perceived Reputation* has a positive and significant effect on the Accounting Information System so that the first hypothesis can be

accepted. different from previous research conducted by ([Subana & Kerti, 2019](#)) which states that reputation has a significant effect on purchasing decisions. This study focuses on accounting information systems, but there is no research evidence that examines the perceived reputation of accounting information systems. Which is a novelty in this study. So the researcher wants to argue that there is a relationship *perceived reputation* for accounting information systems. Because an assessment of reviews on a good online store, is able to increase the image of a high reputation on an online store, this can also mean that the use of an accounting information system that has provided satisfactory service and is in accordance with the expectations of system users can affect the reputation of an online store that leads to on the level of consumer purchasing decisions.

### The effect of service quality on accounting information systems

The results of the second hypothesis test on service quality on accounting information systems. It can be seen from table 2, the results of the T-statistical test are  $0.272 > 1.96$  and the P Value is  $0.0783 < 0.5$ . The results of the hypothesis test can be interpreted that the quality of service on the accounting information system has no positive and significant effect. In contrast to previous research conducted by ([Subana & Kerti, 2019](#)) which states that service quality has a positive and significant effect on purchasing decisions. This study focuses on accounting information systems. However, there is no research evidence that examines the service quality of accounting

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information systems, which is a novelty in this study. and it can be interpreted that if the quality of service for the use of accounting information systems in online buying and selling services has not been able to produce a satisfaction value or has not been in accordance with the expectations of system users, it will have an impact on the lack of quality of service that will be presented to consumers, this can hinder the occurrence of purchasing decisions.

#### **Purchase decisions on accounting information systems**

The results of the third test on purchasing decisions on accounting information systems. It can be seen from table 2, the results of the T-statistical test are  $2.139 > 1.96$  and the P value is  $0.003 < 0.5$ . These results can be interpreted that purchasing decisions have a positive and significant effect on accounting information systems. different from previous research conducted which states that service quality has a significant effect on purchasing decisions. This study focuses on accounting information systems. but there is no research evidence that examines purchasing decisions on accounting information systems, which is a novelty in this study. The researcher wants to argue that in the use of an accurate accounting information system and in the transaction process as well as in processing data into information by prioritizing good service

can influence purchasing decisions in buying and selling online.

#### **Purchase decisions moderate the effect of perceived reputation on accounting information systems**

The results of the fourth hypothesis test of purchasing decisions moderate the effect of earned reputation on accounting information systems. The results of hypothesis testing can be seen from table 2, the T - statistic value is  $1.720 > 1.96$  and the P Value is  $0.086 < 0.5$ . These results state that the moderation of purchasing decisions on the influence of perceived reputation on accounting information systems has no positive and significant effect. In contrast to previous research conducted. States that reputation has a significant effect on purchasing decisions. This study focuses on accounting information systems. but there is no research evidence that examines purchasing decisions to moderate the *perceived reputation* on accounting information systems. which is a novelty in this study. This can be interpreted that there are several factors such as lack of ability and integrity in the value of online store reputation in the use of accounting information systems that are less accurate or discrepancies on information with the reality that occurs this affects the lack of consumer buying interest in making purchasing decisions.

#### **Purchasing decisions moderate the effect of service quality on accounting information systems.**

The results of the fifth hypothesis test moderating decisions on the effect of

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service quality on accounting information systems. The results of hypothesis testing can be seen from table 2, the T-Statistic value is  $1.252 > 1.96$  and the value P value of  $0.211 < 0.5$ . These results state that the moderation of purchasing decisions on service quality on accounting information systems has no positive and significant effect. In contrast to previous research conducted. States that service quality has a significant effect on purchasing decisions.

## CONCLUSIONS

This study can provide empirical evidence regarding "*the influence of perceived reputation and service quality on accounting information systems in e-commerce which is moderated by purchasing decisions.*" The conclusion in this study is that there is a significant influence on *perceived reputation* on accounting information systems, there is no significant effect on service quality on accounting information systems, there is a significant influence on moderating purchasing decisions on accounting information systems, there is no significant influence on purchasing decisions moderating the influence of *perceived reputation* on accounting information systems, there is no significant influence on decisions purchasing moderates the effect of service quality on accounting information systems.

And this study concludes that if the online store has a high reputation value on the results of reviews on online stores by providing the best service and in accordance with expectations for consumers, and utilizing accounting

that this can be interpreted that the quality of service on the use of accounting information systems has not been in accordance with user expectations which affects the emergence of several factors of data discrepancy in processing inadequate information, one of which is difficulty in accessing information systems to conduct a transaction and the resulting performance is not which causes the purchase decision not to occur.

information systems to assist in processing data into quality information to be able to presented to consumers or in assisting processes in the financial sector or a transaction. when the services served are in line with expectations with assistance in the use of accounting information systems, it will affect the reputation of the online store which will have an impact on purchasing decisions.

In the results of this study, validation tests, reliability tests and hypothesis tests have been carried out in accordance with the criteria. So the researcher wants to give a suggestion for further research by replacing or adding independent variables or moderating variables with customer loyalty variables. Because online stores that have a high reputation value can produce good service quality with the support of system components in them such as accounting information systems, to produce quality information that will have an impact on customer loyalty in buying and selling online and will influence purchasing decisions.

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