

Evaluating the Satisfaction of the User of the Accounting Information System Application of PT. Unilever TBK With an EUCS Evaluation Model

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ABSTRAK

Penelitian ini bertujuan untuk memahami evaluasi dari pengaplikasian system informasi akuntansi yang di operasikan oleh departemen akuntansi dan departemen terkait, dimana dalam hal ini menggunakan aplikasi SAP. Hasil analisa dan data yang ditulis adalah berdasarkan hasil dari proses interviu yang di laksanakan, diambil dari karyawan PT Unilever Indonesia Tbk yang telah dipilih berdasarkan perjanjian yang telah disepakati sebelumnya.

Penelitian ini dimulai dengan menganalisa pertanyaan yang akan ditanyakan kepada para narasumber dengan cara mengumpulkan informasi dari laporan tahunan aplikasi SAP dan juga dari analisa tren dan situasi terkini. Untuk melakukan evaluasi, akan menggunakan EUCS (End-User Computing Satisfaction) instrumen survei. Instrumen EUCS menggunakan 5 kriteria (Konten, Format, Akurasi dan kemudahan penggunaan) untuk menilai kepuasan karyawan yang menggunakan aplikasi SAP. Untuk mengetahui lebih dalam tentang kepuasan para karyawan, setiap kriteria akan diliputi dengan 5 pertanyaan yang detail yang akan ditanyakan kepada narasumber. Hasil dari interviu akan dinilai berdasarkan pengalaman narasumber, dan tingkat kepuasan yang akan dipisah menjadi 4 tingkatan kepuasan. Hasil dari penelitian ini menunjukkan bahwasan nya aplikasi SAP sangat membantu para pengguna nya dan mereka puas dengan aplikasi nya berdasarkan 5 kriteria dari EUCS.

Kata Kunci : Sistem Informasi Akuntansi, SAP, EUCS, dan Kepuasan

1. INTRODUCTION

The change and improvement of technology in this world is rapidly moving into a more modern era. Technology has taken almost every aspect of human life to help and improve the quality of human lives. A shared connection between the specialised and social advancement technical developments and quick mechanical improvement can emphatically influence the dispersion and spread of social advancement (Morrar 2017).

Today, we are in the Fourth Industrial Revolution where all of our lives are mostly being digitalised (Blanchet and Junior 2019). The world has been through four periods of the industrial revolution. The first phase of the industrial revolution was in the United Kingdom. In that era, machinery was being introduced and helping humans in doing their job. In the first industrial revolution, the textile sectors were highlighted because it was the first industry that used machinery and lots of improvements (Klingenberg 2017).

In the Second Industrial Revolution, electricity was introduced to the world, leading to mass production (Moky 1998). Digitalisation was the sign of the Third Industrial Revolution. The use of IT (Information technology) is widely spread and improve the industry sectors where manufacturing companies could activate the automation production on its operation (Ghufron 2017). The advancement of technology in this era enables countries in Asia to catch up with Western countries' development, where most developments were born and developed (Klingenberg 2017). The Fourth Industrial Revolution is now happening. It is also known as the globalisation era, where the Cyber Physical System (CPS) is being carried out and adapted (Klingenberg 2017). The purpose of the globalisation era is to offer a more comfortable and practical life and ongoing technology development.

The performance of the Accounting Information System provides an understanding as an achievement or work result of the important activities of a group of system elements stated by Eliyasa R.R, Elly Halimatusadiah and Nunung Nurhayati (2015) which consists of; data, information, HR, IT tools, accounting models, and procedures that integrate with each other in collecting, recording, processing data into information related to meeting user needs as a basis for decision making.

The phenomenon that often occurs is the number of information system users, both internal and external users, who are dissatisfied with the performance of the information system that has been developed or implemented by the company. The main problem in the information system is the network. Often times the network is unstable thus slowing down employees to input data. These problems result in an increase in the burden of time sacrifices that employees must spend on a job. The additional time load incurred by the user can reach ± 10 minutes from the original time which is ± 1 minute. This of course will affect the work activities of employees so that it is not optimal. Furthermore, this will affect the service system at PT. Unilever Indonesia Tbk in providing excellent service to its customers.

One of the integrated systems commonly used in business nowadays is Enterprise Resource Planning (ERP). ERP is a system that integrates and automates the business process and accounting information system. In this globalisation era, ERP systems improve this competitive era in the business world (Maheshwari 2007). ERP was introduced as the computer-based system with a big database that provides information that includes accounting to customer information on its first introduction.

An ERP system could save costs and provide employees with a familiar user experience in technology to lead the employee to understand what the customer wants. In the annual report, Pandora combines the ERP system with Customer Relationship Manager (CRM) to see how the market is going. It also tracks how the franchise performs both as valuable input and other important information that the company needs in terms of performance and growth. As the sales of Pandora are growing rapidly, they are opening more stores and starting to open opportunities in a department store. Pandora realises that the integrated system is vital and holds a key role in managing its financial data routing. The integrated system could manage and track the store activity quickly and precisely.

In Indonesia, SAP is famous and used in various business sectors (Yulizar et al. 2016). Government and Private Organizations use SAP as their business process software. With the complexity and various specifications offered by SAP, it was being adapted and included in the curriculum taught in universities. With the benefits and advantages of SAP, it has attracted many big companies in Indonesia. Unilever is one of the companies that use the SAP system.

In Indonesia, Unilever started to use SAP in 2008 to optimise their business process internally and cross-function in each unit within the company. Unilever implemented SAP ECC 6.0 on almost every recording in the company, including; business process. Accounting process and the other operational activity related. The computation of information in a financial statement must be tested to prevent error and misstatement because the information is important and crucial for the company. On testing the system being used, several evaluation models are famously being used: TAM (Theory Acceptance Model), EUCS (End User Computing Satisfaction), TTF (Task Technology Fit), and the other models. By focusing on the EUCS (End User Computing Satisfaction), the evolution model developed by Doll and Torkzadeh was the one that emphasises the end-user satisfaction with technological aspects by accessing the content, accuracy, format, and ease of use the system (Heilman and Brusa 2006). With EUCS,

management could evaluate the information system that they use and its user's satisfaction. The finance-related department will draft the financial statement, especially using computerised accounting systems (Ilias 2007). The purpose of applying the EUCS evaluation method is to find out and give insight into what management and users do to improve and know where it goes wrong.

Based on the background that has been explained, the author presents the outline of the problem as follows How satisfy the employee of PT Unilever Indonesia Tbk on using SAP application? And How to evaluate SAP system with the EUCS model (End User Computing Satisfaction)?. The objectives of this research are To analyse the the satisfactory of the employee that using the SAP application at PT Unilever Indonesia Tbk. And To evaluate the SAP system used for drafting the financial statement using the EUCS model (End User Computing Satisfaction).

2. TINJAUAN PUSTAKA

Accounting Information System

Accounting Information System (AIS) collects, stores, and disseminates data to help the management and control the related data in the organisation's economic area (Soudani 2012). AIS is all of the related components collected to make a report of the collected data and be useful for decision-makers (Salehi, *et al* 2010). Referring to Romney and Steinbart (2014:2-14), Accounting Information System have three basic functions, which are To collect and store data about the organization's business activities and transactions efficiently and effectively, To provide management with information useful for decision making. And To provide adequate internal controls.

ERP (Enterprise Resource Planning)

The software of ERP systems functions to transmit information directly and gather it into one big database. When data are posted and transmitted into the system, people who have access can open and monitor it. It is shown that ERP systems could help the organisation to reduce their cost of its operation, fasten the cycle period, and also increase the levels of satisfaction of the customer by strengthening the relationship with them. One of ERP's character is Panoptic Empowerment, which enables the employees to access the information flexibly and give them the authority to decide the information they obtained from the database (Rajan and Baral 2015). ERP system is a packed integrated system that inter-linked with the general database. It shows that ERP system can handle

Manufacturing, Finance, Human Resources, Sales, and Marketing. It also enables the information flows to be smoother and freely flows to be obtained by any needed function.

SAP (System Application and Product)

SAP is an acronym for System Application and Product. It was founded in 1972 by five Germans named Dietmar Hopp, Hans-Werner Hector, Hasso Plattner, Klaus Tschira, and Claus Wellenreuther. Previously, they worked for IBM, and they shared a similar vision that wanted to create enterprise software that could integrate all business processes in real time. SAP implements ERP to their software. The goal of SAP is to improve the business process effectiveness and efficiency (Junaarkar and Verma 2017). The objectives of SAP implementation are : Business visibility: The visibility helps taking major operational decisions. ; Alignment of strategies with operations: SAP helps to align the utilisation of business resources across business functions. Reduce business risk: SAP supports seamless data across a business function that could reduce risk in business. ; Improve financial management and enforce controls: SAP integration could help control the document and make it easy to access. ; Benchmark and measure operational performance parameter: With suitable performance parameters, it could improve efficiency and effectiveness.

Financial Statement

In a company, information is important. Decision making can be formed from various important information related to the business. In the company's accounting department, there are lots of financial transactions happening daily. The transaction that occurs must be recorded precisely based on the current condition of the company. The company's financial statements in the market economy conditions are the main source of information (Danguole 2017). A statement of financial position is a report that consists of assets, liabilities, and equity. This report is based on the historical report that the items stated are present the day that the report is made. Based on PSAK No. 1, financial statements consist of: Statement of Financial Position at the end of the period, Income Statement, Statement of Change in Equity, Cash Flow, and Notes.

EUCs Model Overview

End User Computing Satisfaction (EUCs) was developed by Doll & Torkzadeh in 1988. Before the EUCs model was founded, User Information Satisfaction (UIS) was

introduced by Ives et al. in 1983. Doll and Torkzadeh selected five independent variables used to estimate the dependent variable: satisfaction. The independent variables are: Content, Format, Accuracy, Timeliness, and Ease of Use. The model that uses the five independent and satisfaction as dependent variables have been tested and accepted. Many researchers have identified this model to have a valid result based on content validity, construct validity, and reliability (Aggelidis and Charzoglou 2012).

3. METODE PENELITIAN

Current research is qualitative research with the case study type that collects the primary data. The data were collected by direct interview and observation to the user of the system. In the case study, this method offers the author's depth of information that gives more information than the other methods (Astalin, 2013).

Based on Yin (2009), case study can be used to gain more in-depth information by answering the question "How," "What," and "Why." The author aimed to understand how the users in PT Unilever Indonesia Tbk run the system and use SAP on their accounting tasks, especially on presenting the financial statement.

Source and Type of The Data

Current research is With this level of research, the author chooses the descriptive method, which is the basic level of analysis. Descriptive analysis is the difference between the qualitative and quantitative methods that tend to use numerical data.

Data and information gathered by the author come from the response of questions given by the author to the respondents. It could be oral and written based, which were gathered and grouped to conduct this research. The collected and grouped data formed a comprehensive report with a great number of details. On collecting and gathering data, the author used two techniques, direct interview with observation and questionnaire. The interview was conducted online and offline, covered with direct observation of the related parties, and the SAP application.

4. RESULTS AND DISCUSSIONS

The Results of Data Collection

The EUCS evaluation model is focused on the internal perspective, which is the employee that is using the SAP application. Here is the scorecard explanation with explanation:

Table 1 Score Card on EUCS Evaluation Model

Satisfactory Rate	Score	Explanation
Very Satisfy	5	Condition where the interviewee felt very satisfied with the system used, and also the user felt pleased with the system they used.
Satisfy	4	Condition where the interviewee felt satisfied with the system used, and also the user felt pleased with the system that they used
Quite Satisfy	3	Condition where the interviewee felt quite satisfied with the system used, and also the user felt the system that they used is nothing special
Less Satisfy	2	Condition where the interviewee felt less satisfied with the system used, and also the user felt unhappy on the system that they used
Not Satisfy	1	Condition where the interviewee not satisfied with the system used, and also the user felt disappointed on the system that they used

Based on the answers given by ten interviewees, the author found out that all of them are satisfied with the content provided on the application. All of them feel that the information presented on the application is enough and meets their needs as the user and their company's employees. All of them also believe that the content on the application is important and useful for them. Below is the table to sum up the interview session about the content aspects of the application.

Table 1 The Assessment Conclusion of Content Aspect of SAP

Interviewees	Need	Necessity	Relevance	Sufficiency
Karimah	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough
Widya	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough
Rahayu	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough
Joshua	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough

Stefanie	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough
Prastowo	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough
Marieta	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough
Bayu	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough
Erdi	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough
Anggraini	Fulfilling the needs	Meet the needs	Relevant	Sufficient Enough

Table 2 The Assessment Conclusion of Format Aspect of SAP

Interviewees	Understanding interface	Clear	Helpful	Suit the Standard
Karimah	Understandable	Clear Enough	Very Helpful	Suited Well
Widya	Understandable	Clear Enough	Very Helpful	Suited Well
Rahayu	Understandable	Clear Enough	Very Helpful	Suited Well
Joshua	Understandable	Clear Enough	Very Helpful	Suited Well
Stefanie	Understandable	Clear Enough	Very Helpful	Suited Well
Prastowo	Understandable	Clear Enough	Very Helpful	Suited Well
Marieta	Understandable	Clear Enough	Very Helpful	Suited Well
Bayu	Understandable	Clear Enough	Very Helpful	Suited Well
Erdi	Understandable	Clear Enough	Very Helpful	Suited Well
Anggraini	Understandable	Clear Enough	Very Helpful	Suited Well

Table 3 The Assessment Conclusion of Accuracy Aspect of SAP

Interviewees	Accurate Information	Got Error	Wrongly Inputted	Accountability
Karimah	Very Accurate	Never	Never Happened	Highly Accountable
Widya	Very Accurate	Never	Never Happened	Highly Accountable
Rahayu	Very Accurate	Never	Never Happened	Highly Accountable
Joshua	Very Accurate	Never	Never Happened	Highly Accountable

Stefanie	Very Accurate	Never	Never Happened	Highly Accountable
Prastowo	Very Accurate	Never	Never Happened	Highly Accountable
Marieta	Very Accurate	Never	Never Happened	Highly Accountable
Bayu	Very Accurate	Never	Never Happened	Highly Accountable
Erdi	Very Accurate	Never	Never Happened	Highly Accountable
Anggraini	Very Accurate	Never	Never Happened	Highly Accountable

Table 4 The Assessment Conclusion of Timeliness Aspect of SAP

Interviewees	Punctuality	Up to Date	Latest Updated	Updated Quickness
Karimah	Always on time	Always up to date	Rarely updated	Fast update
Widya	Always on time	Always up to date	Rarely updated	Fast update
Rahayu	Always on time	Always up to date	Rarely updated	Fast update
Joshua	Always on time	Always up to date	Never see the updates	Fast update
Stefanie	Always on time	Always up to date	Never see the updates	Fast update
Prastowo	Always on time	Always up to date	Never see the updates	Fast update
Marieta	Always on time	Always up to date	Did not know	Fast update
Bayu	Always on time	Always up to date	Never see the updates	Fast update
Erdi	Always on time	Always up to date	Never see the updates	Fast update
Anggraini	Always on time	Always up to date	Rarely updated	Fast update

Table 5 The Assessment Conclusion of Ease of Use Aspect of SAP

Interviewees	User Friendly	Easy to use	Helpful	Accessible
Karimah	Easy	Working well	Very helpful	Outside the office using VPN

Widya	Rough at the beginning but can work it out later on	Working well	Very helpful	Outside the office using VPN
Rahayu	Easy	Working well	Very helpful	Outside the office using VPN
Joshua	Rough at the beginning but can work it out later on	Working well	Very helpful	Outside the office using VPN
Stefanie	Easy	Working well	Very helpful	Outside the office using VPN
Prastowo	Rough at the beginning but can work it out later on	Working well	Very helpful	Outside the office using VPN
Marieta	Rough at the beginning but can work it out later on	Working well	Very helpful	Outside the office using VPN
Bayu	Easy	Working well	Very helpful	Outside the office using VPN
Erdi	Easy	Working well	Very helpful	Outside the office using VPN
Anggraini	Easy	Working well	Very helpful	Outside the office using VPN

Effect of Variables on Satisfaction

a. Satisfaction Towards Content

Content is one of the variables and the component of the EUCS evaluation model used in this research. To know about SAP satisfaction, content is the first variable being examined. Interview was conducted to gather information from the object based on their works related to the application and chosen by the author. The results of the interview show that interviewees are satisfied with the content of the application.

The author concludes the interview results based on five questions given to the interviewees: Need, Necessity, Relevance, and Sufficiency. The author identifies information about the satisfactory content aspect as fully satisfied where all of the

five elements of the questions given are fulfilled. All of the interviewees agree that the content is already good enough to be operated and utilised. It also meets their needs to carry their job daily.

This research shares similar results about evaluating accounting system with EUCS evaluation model by Ilias, et al. (2010). The question given by the authors for their correspondents is similar to this research. The differences are the amount of correspondents. The previous research shows that the users of the system were satisfied with the content they use on their works daily. In the research by Ilias A. et al. (2010), it is shown that content is the most critical factor that affects the satisfaction in a computerised accounting system with the highest number of satisfaction than the other variables. The authors employed multiple data analysis, and forming the result where the user is satisfied with the computerised accounting system that they use in their company.

As the conclusion for the satisfactory SAP application in content factor, it could be proved that the users are satisfied with the application's content. The context of the EUCS evaluation model's content is about how the application provides the needs and tools that help the user do jobs more effectively. The author concluded that the interviewed users are satisfied with the content that exists and provided by SAP application to help them present the financial statements.

b. Satisfaction Towards Format

The process of presenting the financial statement format on the SAP application is counted as one of the important criteria. In the EUCS evaluation model, format is one of the variables used in this research to evaluate the SAP application that is used and ran on a daily basis. In general, the format of an application is determined by the user and it affects their performance on carrying their job.

The author asked five questions related to the format of the application to the interviewees. The questions are; Understanding, Clearness, Helpfulness, and suiting the standard. All of the interviewees agreed that the format on the SAP application fulfils those five aspects and could be said that all of the interviewees are satisfied with the format of the application.

The author compared this research with the previous similar research done by Ilias A. *et al.* (2010). Previous research described that the research correspondents who stated that the computerised accounting system format has satisfied their needs. The previous research also shows that format is one of the critical aspects that determine the EUCS evaluation model's satisfaction. The previous research provides information where the author stated that the accounting system's format influences the user's satisfaction. The user is also helped by the format, because it is matched with the accounting standard and understandable for the internal and external user of the financial statement formatted on the application.

In conclusion, the interviewees that have been asked with several questions based on the five elements of the format on the EUCS evaluation model said they were satisfied with the SAP application format. The application's format fits what the user needs and the accounting standard that will make the users do their job easily, and it could be read easily. In this context, it could be said that, the SAP application format was satisfying the user and helping them.

c. Satisfaction Towards Accuracy

Accuracy is an important aspect that is one of the criteria that determines the quality of an application. This research shows the interviewees' answers related to one of the EUCS evaluation models, which is accuracy. The user of SAP applications relies on the level of accuracy given by the application, because even if the data input is correct but the system is not accurate, it will form a chaotic and false result.

The author set the question based on five accuracy variables: Accurate Information, Error, Wrong Input, and Accountability. Those aspects are formatted into the interviewees' questions, all of them agreed to feel satisfied with the level of accuracy in the SAP application. Along with the result of this research, a research has been done similarly, which is also evaluating the satisfaction of an accounting system by Kurniawan S. and Kunang S. O. (2019). The previous research shows that the correspondents agree that they are satisfied with how accurate the system is. The accuracy of the system has a significant effect on the satisfaction of operating the system.

d. Satisfaction Towards Timeliness

Timeliness is one of the variables used in this research. Based on the research, timeliness is part of the EUCS evaluation model used to evaluate the SAP application that focused on presenting the financial statement. Timeliness is the factor that determines how fast the user will finish and complete their task while using the application. Previously, accuracy was being discussed as the important criteria because it is determining the system's accountability. Simultaneously, timeliness is the important factor that helps the user do their job effectively and efficiently.

The author's information using the interview method is divided into four categories that show the real feedback from the interviewees: Punctuality, Up to Date, Latest Update, and Updated Quickness. It could be concluded that not all of the interviewees are satisfied with all of the categories. Not all of the interviewees know about the system when it is updated into the newest version.

Five interviewees have never seen an update or did not know the application has been updated by the IT team or people in charge. One of the interviewees who was titled as an intern employee stated that she did not know that the application had to be updated. Even though she did not know about it, the intern also shares similar experience about the effective flow and how fast the system works where data is processed. The rest of the four interviewees knew the application could be updated; they did not know when the application is being updated regularly. The author identifies that when the application has to be updated or improved, the IT team from SAP or where the company brought the system will be coming to the office and solving the problem and updating it. There was research by Welis (2014) that shares similar results on the timeliness, which became the component of the EUCS evaluation model. The validity test in the research shows that the users' timeliness is consistently good and reliable. The research also found that by evaluating the ERP system, the management could say that the system helps them and their employees do their job more effectively and efficiently. The system is also used to monitor the employee, coordinating the employee to make and smoothen the information flows. The research proved that the integration system is very important and could help the employees do their job better and improve their job. Timeliness holds an important key to the development of an ERP system using an integration system. For instance, it could be earned as soon as the application runs on the company's system.

e. Satisfaction Towards Ease of Use

The easiness of the application is the last component of the EUCS evaluation model used to evaluate the research object's SAP application. The author collected information through the interview method. The information was gathered and categorized based on the criteria that have been set. The result shows many differences, especially in how the users use the application on the first strokes.

The information gathered was categorized to separate the data and allowed the research to form the needed result. The information was divided into four categories: User Friendly, Easy to Use, Helpful, and Accessibility. The data showed differences in how the interviewees use the application for the first time and their perceptions using the application along the way they carry their job. It was found that four of the interviewees felt that SAP application is quite tough at the beginning, but as the time went by and many system trainings later, the user felt that the application is easy to use. They felt that the application helps them do their job on presenting the financial statement. Meanwhile, six interviewees felt that the application is easy to use as time went by. As long as there are training, the application will be easy to use.

The research by the author is forming a result which has a similarity that shares a similar component about the EUCS model. Align with the similar results that have been done before by Kurniawan S. and Kunang S. O. (2019), it is seen that the ease of use of SAP application is one of the categories that is highlighted because the research results conclude that the users were satisfied with the ease of use of SAP application. The reliability test shows that the amount is reliable and the result of the data could be trusted. Based on the data presented by the research done by Kurniawan S. and Kunang S. O. (2019), the users are satisfied on how user-friendly the system is. Also, the users are satisfied on how easy the system is being operated. The additional information given from the research also hints that the ease of use significantly affects the users' satisfaction that use SAP application daily.

Overall, the research shows that the interviewees are satisfied on how easy the application is being used and operated. It might not be an easy start for everyone, but in the end, the results show that the SAP application is easy to use. The user is helped and makes their job more efficient, training is needed to sharpen the skills that the user had to use the application. Besides, accessibility is one of the criteria that satisfied the user where the application is easily opened outside the office with the help of VPN network.

Implication of the Research

The information given above shows that all of the interviewees are satisfied with the SAP application. From five of the categories of EUCS evaluation model (Content, Format, Accuracy, Timeliness, and Ease of Use), the average of the interviewees was satisfied and titled their experience with additional information that needed. Only two of the categories that share different perceptions, which are the Timeliness and Ease of Use.

Interviewees were divided into half when they shared the experience about timeliness of how the application runs, whether there is an update on the application or not. It shows that five of the interviewees never had an experience when the application was being updated. Meanwhile four people knew and experienced the application being updated, and leaving one interviewee that did not know any details on the SAP's updated actions.

Ease of use is another category that split the interviewees experienced. Four of the interviewees felt that the application was difficult when they first started using the application. Even though they stated that it is a tough start for them while using the application, through the training and how frequently they used the application, they felt that the application is easy to use and helps them to do their work, especially when presenting financial statements. The other six interviewees felt that the application is easy to operate on the first time they operated and utilised the tools inside of it. Moreover, from that statement, they also stated that the application is easy to use and really accessible, even when the interviewees were out of their office they still can open and operate the system well with the help of VPN network configuration.

5. CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the research that have been done, here are the conclusions that can be drawn PT Unilever Indonesia Tbk uses SAP as their system to help the user present the financial statement. The use of SAP application by PT Unilever Indonesia Tbk is well programmed and well used by the user to present the financial statement.

Evaluating the accounting information system that uses SAP application in presenting financial statements with a EUCS evaluation model. Content included in the system is very satisfying. Format included in the system is very satisfying. Accuracy included in the system is very satisfying. Timeliness that is included in the system is satisfying. Ease of Use included in the system is satisfying. From the aspects that have

been analysed, the information system with ERP basis which run SAP application to present the financial statement in PT Unilever Indonesia Tbk, is satisfying.

Suggestions

Based on the research that have been done, the author suggests to PT Unilever Indonesia Tbk to maximise their quality on presenting the financial statements and maximising their effort on using the information system. The suggestions are:

1. To maximise the use of SAP application, there must be a supporting application system to control the human and user side. Most of the problem happens because the human quality is not that stable, unlike the system.
2. The training about the use of the system must be held frequently, besides the system being used daily, to maximize the user's performance, the training is needed, and it is essential. It could be proved that if the user got trained, it could improve their job.
3. Update the SAP to the more sophisticated version, or upgrade the application with more features and advantages. Company must research to compare the current system and the newest one to find out which one is more beneficial for the company and the user's job.
4. There must be more bonding and relations between the SAP users on the financial aspect with the IT and Tech department to make the user aware of what they should do and take care of the application.

Research Limitations

1. The author could not explore more about the system benefits and the content inside it because there is a restriction from the company that most of the data and information included on the hardware and the software are confidential.
2. With a lack of interview skills, the author believes that such information could be obtained from the interviewees. It could be not too stiff when the interview process is going on and could be more relaxed to get a better result, and both parties will be satisfied with the results of the interview.

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