Measurement Of The Success Of Accurate-5 Accounting Application Implementation In Human Organization Technology (HOT)-FIT Model Using Smartpls Software
(Case Study Of D3 Accounting Computerization Students Of STMIK Mardira Indonesia Bandung)

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Abstract

The accounting application Accurate-5 provides benefits, including exceptional accuracy, ease of use, multicurrency functionality, and language support (English and Indonesian), appealing to users. Organizations strive to optimize the utilization of application systems to their objectives. Consequently, evaluating user preparedness is essential. The Human Organisation Technology (HOT)-FIT model elucidates critical elements of application implementation and assesses user preparedness. This paradigm comprises four elements: individuals, organization, technology, and the equilibrium of these elements, offering a straightforward yet thorough methodology.

This study uses the HOT FIT methodology to evaluate the effectiveness of Accurate-5 implementation among D3 Accounting Computerisation students at STMIK Mardira Indonesia. This method encompasses seven attributes: System Quality, Information Quality, Service Quality, System Users, User Satisfaction, and Benefits. A questionnaire was administered to 58 students from the 2022 and 2023 cohorts. The research findings indicate that Cronbach's alpha and composite reliability values exceed 0.7, with an SRMR of 0.091 (below 0.10) and an NFI of 0.436 (below 0.9), suggesting that the model adequately fits the data. Hypothesis analysis identifies four significant impacting variables, whilst four others exert no impact.

Keywords : *Accurate, Application, Information System, Hot Fit, Smartpls, SEM*

INTRODUCTION

The application requires an efficient and effective mechanism to facilitate diverse services. musamu(Atmoko & Septiana, 2022; Izzalqurny et al., 2025; Musa et al., 2024) The reliability of information quality is essential for effective decision-making. Likewise, when organizations create and deploy specific systems or applications utilized by all stakeholders, the degree of preparedness for application usage becomes essential. Accounting software functions as a tool to assist users with bookkeeping, rendering it a valuable investment for the future. The Accurate-5 accounting program is essential for the Accounting and Finance departments in producing financial reports and acts as an alternate solution. (Febriana & Harahap, 2022; Wahyudi &

Antonio, 2024) Assessing readiness levels is essential to ascertain the effectiveness, efficiency, and positive impact of implementation on the organization and its users. The assessment encompasses applications, information, infrastructure, human resources, and the organization. (Iswandi et al., 2025; Putri et al., 2023) Presently, numerous strategies and methodologies exist to evaluate and quantify readiness levels, including the Technology Acceptance Model (TAM), Task Technology Fit (TTF), End User Computing Satisfaction, Human Organisation Technology Fit (HOT FIT), and the DeLone and McLean model. This study utilizes SEM analysis techniques to obtain results in the HOT FIT evaluation.

Definition of Measurement

Measurement is acquiring data through empirical observation to obtain knowledge pertinent to a specified objective (Cangelosi, 1995). In assessing the HOT-FIT model, we analyze the elements of individuals, organizations, and technology to determine the success of implementation, evaluate the preparedness for supporting that implementation, and assess the application's performance during its execution.

Human Organization Technology FIT (HOT) Fit model

The HOT-FIT model is a framework utilized to assess the degree of user acceptability of an information system. This study utilizes the Human Organisation Technology Fit (HOT-FIT) method for system evaluation. The HOT-FIT technique is a successful framework for evaluating information systems, as (Hapsari et al., 2021) suggested. The Human Organisation Technology FIT (HOT) model thoroughly evaluates the system via four essential dimensions.

Accurate-5 Accounting Application

The Accurate-5 accounting application is dedicated accounting software created by PT for diverse small—and medium-sized organizations. d(Debora et al., 2022; Qurochman et al., 2024; Rin Rin Meilani Salim et al., 2023)

Accurate-5 has numerous benefits, such as exceptional precision, ease of use, multicurrency compatibility, and bilingual features (English and Indonesian), which promote user adoption.

The accounting program offers additional features and advantages that assist organizations in optimizing their operations.

SmartPLS software

SmartPLS is a software application for statistical data processing and the analysis of complex models. SmartPLS development aims to offer a user-friendly instrument with more flexibility relative to other analytical techniques. SmartPLS provides benefits like the capacity to manage tiny sample sizes, non-normative data, and intricate model configurations.

Structural Equation Modelling (SEM) integrates factor, regression, and route analysis. In the SEM model, researchers can evaluate the values of direct, indirect, and total impacts between exogenous and endogenous factors.

Structural Equation Modelling (SEM) is a statistical technique employed in research necessitating the concurrent study of all variables and their indicators.

This study seeks to evaluate the efficacy of the Accurate-5 Accounting Application among D3 Accounting Computerisation students at STMIK Mardira Indonesia, utilizing the HOT FIT approach informed by user assessments.

METHOD

Framework of Thought

The research framework is a foundational method employed for conducting research.

Data collection and processing techniques

This study used a questionnaire as its data gathering method, which SmartPLS analyzed. The questionnaire serves as an effective data collection tool when researchers clearly

comprehend the variables to be assessed and the anticipated responses from participants. This research utilizes a Likert scale as the response metric for the closed-ended questionnaire. This research involves respondents completing two questions to assess their perceptions and expectations concerning the quality of the Accurate-5 application, with a Likert scale ranging from 1 to 5.

Population and Research Sample

This study utilized a population and sample of 58 students from the D3 Computerised Accounting program at STMIK Mardira Indonesia, cohorts 2022 and 2023. The employed sample technique was a Purposive sample.

RESULTS AND DISCUSSION

The study comprised 58 respondents, detailed in the subsequent respondent characteristics table:

Table 1. Respondent Characteristics

No.	Characteristics	Frequency	Presentation
1.	Gender		
	- Woman	53	91%
	- Man	5	9%
2.	Force		
	- 2022	18	31%
	- 2023	40	69%

Validity and Reliability Test

The validity and reliability test results obtained using Smart PLS software are as follows:

Table 2. Validity and Reliability Test

Variable	Cronbach's Alpha	Composite Reliability
User Satisfaction	0,849	0,898
Information Quality	0,911	0,916
Environmental Quality	0,910	0,917
System Quality	0,900	0,904
Benefits	0,945	0,947
System Users	0,880	0,888

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The Cronbach's alpha and composite reliability values are above 0.7, indicating that each variable is reliable and genuine.

Average Variance Extracted (AVE)

Table 3. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
User Satisfaction	0,578
Information Quality	0,694
Environmental Quality	0,693
System Quality	0,670
Benefits	0,786
System Users	0,626

The data indicates that each variable has an AVE value beyond 0.5, which signifies a robust measure of convergent validity and, therefore, satisfying the criteria for validity in application.

The Average Variance Extracted (AVE) in Partial Least Squares (PLS) must exceed 0.50 to confirm the validity of the variables employed in the research.

R-square (coeffcient determinant)

R-square (coefficient of determination) evaluates the impact of independent variables on dependent latent variables.

Table 4. R-square

Variable	R-Square	Adjusted R-Square
User Satisfaction	0,638	0,618
Benefits	0,601	0,586
System Users	0,867	0,860

The table above demonstrates that:

1. All exogenous constructs (System Quality, Information Quality, and Service Quality) collectively impact User Satisfaction by 0.580 (58%).

2. All exogenous dimensions (User Satisfaction and System Use) collectively exert a 0.609 (60.9%) influence on Benefits.

3. All exogenous constructs (System Quality, Information Quality, and Service Quality)

collectively impact System Use by 0.687 (68.7%).

Variance Inflation Factor (VIF) Value

The Variance Inflation Factor (VIF) measures how much the variance of the regression coefficient increases in multicollinearity. The VIF value must be less than 5.

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Table 5. Variance Inflation Factor (VIF)

Variable	VIF
User Satisfaction -> Benefits	2,761
Information Quality -> User Satisfaction	4,051
Information Quality -> System Users	4,051
Environmental Quality -> User Satisfaction	3,818
Environmental Quality -> System Users	3,818
System Quality -> User Satisfaction	3,349
System Quality -> System Users	3,349
System Users -> Benefits	2,761

All Variance Inflation Factor (VIF) values <5 indicate no collinearity between constructs.

Diskriminant Validity – (Fornell-Larcker criterion)

Table 6. Diskriminant Validity – (Fornell-Larcker criterion)

	US	IQ	EQ	SQ	B	SU
US	0,760					
IQ	0,684	0,833				
EQ	0,792	0,834	0,832			
SQ	0,694	0,808	0,795	0,818		
B	0,726	0,553	0,777	0,632	0,886	
SU	0,799	0,536	0,922	0,796	0,743	0,791

Q-square

The Q-square test for predictive relevance measures how well the model and its parameter estimates generate the observed values. SRMR (Standardized Root Mean Square Residual) measures model fit.

Table 7. Q-Square

	Saturated	Model estimation
SRMR	0.091	0.093
d_ULS	5.564	5.784
d_G	14.091	14.254
Chi-square	2030.900	2041.721
NFI	0.436	0.433

The SRMR (Standardized Root Mean Square Residual) value is 0.091 < 0.10 and NFI 0.436 < 0.9, so it can be concluded that the model fits the data.
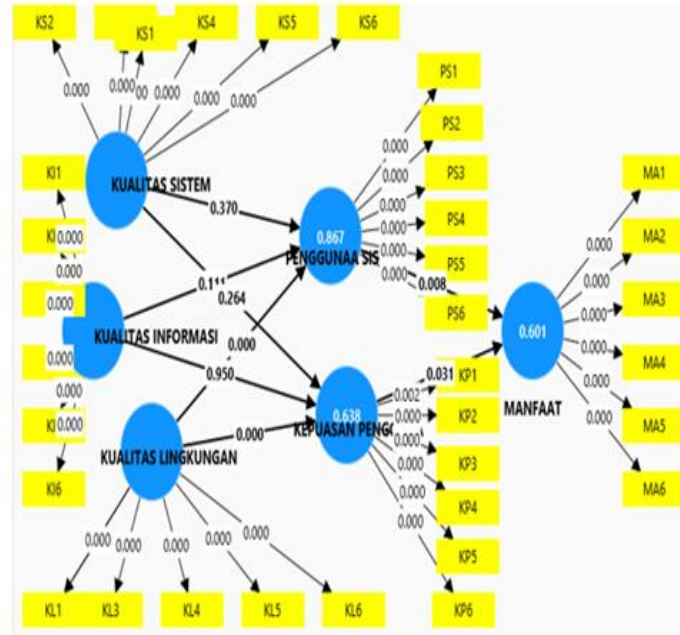
T-statistic and P-Value Test

Figure 1. T-statistic and P-Value Test

The PLS bootstrap model facilitates testing and analyzing hypotheses concerning the correlations among the study variables. A variable is deemed to exert a significant effect if the p-value is below 0.05.

Table 8. Variable Testing

Variable	T Statistics	P Values	Description
SQ ->SU	0,896	0,370	Not Significant
SQ ->US	1,117	0,264	Not Significant
IQ -> SU	1,596	0,111	Not Significant
IQ -> US	0,062	0,950	Not Significant
EQ -> SU	4,937	0,000	Significant
EQ -> SQ	4,241	0,000	Significant
US -> B	2,161	0,031	Significant
SU -> B	2,657	0,008	Significant

Based on the data above, the research hypothesis can be described as follows:

H1: System Quality does not affect System Usage

H2: System Quality does not affect User Satisfaction

H3: Information Quality does not affect System Usage

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H4: Information Quality does not affect User Satisfaction

H5: Service Quality affects System Usage

H6: Service Quality affects User Satisfaction

H7: User Satisfaction affects Benefits

H8: System Usage affects Benefits

CONCLUSION

The data processing and analysis results indicate that Cronbach's alpha and composite reliability values are above 0.7, confirming the dependability and validity of each variable. The SRMR (Standardised Root Mean Square Residual) value is 0.091, below 0.10, and the NFI is 0.436, below 0.9. This indicates that the model aligns effectively with the data. The hypothesis testing and analysis indicate that four variables exert a considerable influence, whilst four other variables have no effect.

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