

會計資訊系統使用者滿意度與資訊效益之研究

黃靖文

國立屏東大學教育行政研究所副教授

張韶蘭*

高雄市橋頭區興糖國民小學總務主任

陳人華

國立屏東大學教育行政研究所

摘要

本研究依據資訊系統成功模型與科技接受模式為基礎，旨在探討會計人員使用高雄市教育發展基金會會計資訊系統之使用者滿意度與資訊效益。本研究進行網路問卷調查，以高雄市立高中職以下各級學校會計人員為研究對象進行調查。研究發現會計人員在使用資訊系統時，資訊品質、系統品質會正向顯著影響使用者滿意度，資訊品質、服務品質正向顯著影響知覺有用性及知覺易用性，而知覺有用性、知覺易用性也正向顯著影響使用者滿意度，最後使用者滿意度會正向顯著影響資訊效益。本研究提出研究結論與建議，在實務上提供政府機關作為未來開發資訊系統的品質提昇之參考，以及提出未來研究建議。

關鍵字：資訊系統品質、使用者滿意度、知覺有用性、知覺易用性、資訊效益

* 通訊作者，E-mail：elizabeth690108@yahoo.com.tw；電話：(07)611-3804#31

A Study on User Satisfaction and Information Efficiency of Accounting Information System

Jing-Wen Huang

Graduate Institute of Educational Administration, National Pingtung University

Shao-Lan Chang*

Kaohsiung Municipal Sing-Tang Elementary School

Ren-Hua Chen

Graduate Institute of Educational Administration, National Pingtung University

Abstract

Based on the information system success model and the technology acceptance model, this study aims to explore the user satisfaction and information efficiency of the Accounting Information System promoted by Kaohsiung Education Development Fund. A network survey was conducted in this study. The research sample was the accounting staff of local schools in Kaohsiung City. The results showed that information quality and system quality have positive and significant effects on user satisfaction. Information quality and service quality have positive and significant effects on perceived usefulness and perceived ease of use. Perceived usefulness and perceived ease of use have positive and significant effects on user satisfaction. User satisfaction has a positive and significant effect on information efficiency. According to the above conclusions, specific recommendations are provided for the executive authorities and future research on related issues.

Keywords: Quality of information system, user satisfaction, perceived usefulness, perceived ease of use, information efficiency

* Corresponding author