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Analysis of Factors Affecting the Satisfaction of Accounting Software Users in Thanh Xuan District, Hanoi

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Abstract

Research and analyze factors affecting the satisfaction of accounting software users to propose recommendations to improve the satisfaction of accounting software users in Thanh Xuan District. In this study, the author directly interviewed 187 accounting software users at businesses in Thanh Xuan District using the convenience sampling method. The reliability of the data is tested by Cronbach's Alpha coefficient, exploratory factor analysis to build and test scales and use the factor score equation to determine the importance of influencing factors affecting accounting

software user satisfaction. Research results show that there are 3 groups of factors identified as having a positive influence on user satisfaction with accounting software, including: Service quality, Software quality and Efficiency. Through the influence of each group of factors, the author also makes a number of recommendations to improve software user satisfaction: improve staff capacity, have after-sales policies, enhance company brand, develop appropriate pricing policies and design accounting software with more utilities.

Keywords: Product Quality, Service Quality, Satisfaction

1. Introduction

Accounting is one of the important tasks in all types of businesses. In order for the accounting process to operate smoothly and effectively, businesses not only need to have a team of highly qualified and experienced accounting staff, but also need support facilities to improve work efficiency. In the 4.0 era, many technology businesses have launched software to support work in many different fields from human resource management, marketing, finance to customer care. Including accounting software has greatly supported the professional work of accountants in many businesses. In Vietnam today, there are many accounting software such as: FAST, Misa, Smart, GAMA, OMEGA, CNS, Asoft, Metadata, FTS and how to choose the appropriate accounting software package for your specific needs? Economic organization is becoming one of the important decisions in the financial management of those organizations. Therefore, analyzing which factors affect user satisfaction with a service product such as accounting software requires an appropriate method, helping to discover the factors that users care about.

Thanh Xuan District is an administrative unit directly under Hanoi City, located at the southwest gateway of Hanoi City, the east borders Hai Ba Trung district, the west borders Tu Liem district and Ha Dong district, the south borders Tu Liem district and Thanh Tri district, the north borders Dong Da district and Cau Giay district. This is a locality with many advantages for economic development, investment attraction, and cultural and social exchange. Therefore, this is also where many business enterprises and units that apply advances in science and technology in managing business operations are concentrated. Accordingly, the use of accounting software in organizations and businesses in Thanh Xuan District is common. To have information that reflects the reality of user satisfaction, conducting research is necessary to make useful recommendations to software suppliers to improve the quality of products and services, meeting the needs of accounting work more effectively, contributing to the development of businesses. Although there are many research projects on this issue, there is no research on the satisfaction of users of accounting software in Thanh Xuan District.

Based on the above reasons, the author chose "Analyzing factors affecting the satisfaction of accounting software users in Thanh Xuan District" for research.

2. Literature Review

2.1 Some Concepts

** Accounting Software*

According to the computer accounting textbook (2009) [6]: Accounting software is a set of programs used to automatically process accounting information on computers, starting from the stage of entering original documents, classifying documents, process information on documents according to the accounting process until printing accounting books, financial reports and management accounting reports.

** Product Quality*

According to standard No 8402-86 (ISO International Organization of Standards): "Product quality is a set of characteristics of an entity (object); giving that entity (object) the ability to satisfy identified or potential needs.

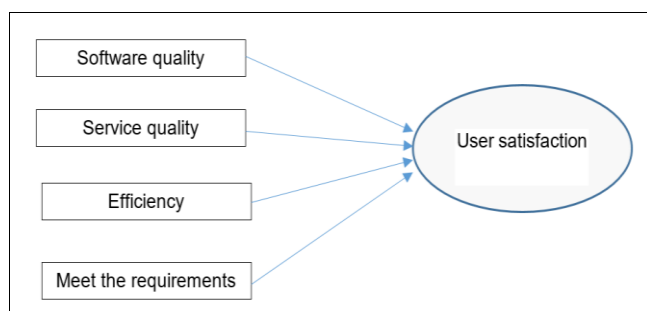
To research product quality, we can rely on the following models: (1) SERVQUAL model (Parasuraman,1988) [8]; used to evaluate customer perceptions of product and service quality and includes 5 service quality characteristics, including: Reliability, Responsiveness, Service Capacity, Empathy and Tangibles. (2) SERVPERF model (Cronin and Taylor, 1992) [11]: Based on the SERVQUAL model, Cronin and Taylor have overcome and launched the SERVPERF model, a variation of SERVQUAL. This model believes that the level of customer perception of a business's service performance best reflects product service quality. The SERVPERF scale also has 22 statements with 5 basic components similar to the part asking about customer feelings in the SERVQUAL model, but the part asking about expectations is omitted.

** Customer Satisfaction with Service Quality*

There are many different perspectives on customer satisfaction with service quality. Customer satisfaction is their response to the perceived difference between known experience and expectations (Parasuraman *et al.*,1988) [8]. According to Bachelet, customer satisfaction is a customer's emotional response to their experience with a product or service. According to Oliver and Zineldin, customer satisfaction is the emotional response, the entire feeling of the customer towards the service provider on the basis of comparing the differences between what they received compared to previous expectations.

** Proposed Research Model*

Based on a review of domestic and foreign documents along with the theoretical foundations just presented above, the author proposes the research model "Analyzing factors affecting software user satisfaction." Accounting software in Thanh Xuan District" includes factors such as the following model:



Source: Dalholkar *et al.*, 1996 [2]

Fig 1: Proposed research model

Table 1: Interpretation of variables in the research model

Factors in the Model		Measure
Software quality (SOQ)		
SOQ1	Accounting software ensures high reliability	Likert 1-5
SOQ2	Accounting software ensures high accuracy	
SOQ 3	Accounting software has the ability to fully integrate the components of the software system	
SOQ 4	Accounting software can be linked to various applications such as tax declaration software	
SOQ 5	Accounting software has the ability to control errors during use	
SOQ 6	Accounting software supports data backup	
SOQ 7	Accounting software supports data recovery when problems occur	
Service quality (SEQ)		
SEQ1	Accounting software vendors support software maintenance	Likert 1-5
SEQ 2	Accounting software providers support product upgrades when necessary	
SEQ 3	Accounting software providers provide complete documentation on how to use the software	
SEQ 4	The accounting software provider's staff is able to provide good guidance to users when encountering operational problems	
SEQ 5	The accounting software provider's ability to troubleshoot problems is always timely and quick	
Efficiency (E)		
E1	The price of the accounting software being used is suitable for the business	Likert 1-5
E2	Businesses do not have to spend a lot of money when updating new versions to comply with new regulations of the accounting regime.	
E3	The annual accounting software warranty and maintenance costs of the accounting software being used are much lower than some other accounting software on the market today.	
E4	Does not cost much to train employees to use the software	
E5	Save working time for employees	
E6	Save time for synthesizing and processing documents	
Meet the requirements (MR)		
MR1	The accounting software in use has an easy-to-see and attractive interface	Likert 1-5
MR2	Accounting software is suitable for the organizational characteristics of the business	
MR3	Accounting software ensures confidentiality and safety	
MR4	Accounting software is built in accordance with legal regulations and corporate accounting regimes	
MR5	Provide timely and effective statistical and reporting functions	
Satisfaction (S)		
S1	The accounting software I am using gives me satisfaction when using it	Likert 1-5
S2	In the near future, I will continue to use the accounting software I am using	
S3	I am willing to recommend to friends or anyone who needs the accounting software I am using	

2.2 Some Related Studies

There are many authors researching this issue. Susan *et al* (2007) [9] "Accounting Software Choice and Satisfaction-A Comparative Analysis of Vendors and User

Perceptions". The study was conducted for the purpose of comparative analysis of users' perceptions of choice and satisfaction with accounting software. Descriptive statistics and T-test methods were used in this study.

Ly (2014) ^[10] "Assessing customer satisfaction with accounting software products of Misa Joint Stock Company". The main purpose of this research is to explore and identify factors that can potentially impact customer satisfaction with MISA Joint Stock Company's accounting software products. By building scales to measure factors, building and testing a theoretical model on the relationship between factors affecting customer satisfaction when they use MISA accounting software.

Lien *et al* (2016) ^[7] "Choosing accounting software in businesses: The relationship between selection techniques and software selection results". This study focuses on testing the relationship between accounting software selection techniques and software selection results and business characteristics.

Vichian *et al* (2017) ^[11] "Accountants' Satisfaction with Accounting Software Packages-Choice in Small and Medium Enterprises in Nakhon Nayok Province". The purpose of the study is to measure the satisfaction level of accountants in small and medium enterprises in Nakhon - Nayok Province. This study is based on Herzberg's two-factor theory in measuring accountants' satisfaction and software selection.

Ngoc (2020) ^[5] with the research: "Analyzing factors affecting the satisfaction of accounting software users in Can Tho city" has built a model to research factors affecting affects the satisfaction of users of accounting software based on the component factors of the SERVPERF scale. In addition, the article also analyzes factors affecting the satisfaction of accounting software users in Can Tho city, thereby proposing recommendations for software suppliers to improve the satisfaction of accounting software users.

3. Research Methods

3.1 Data Collection Methods

Primary data for the topic is conducted through the following steps:

Building a survey questionnaire: developed from an analytical framework with a 5-level Likert scale to evaluate the impact of user satisfaction factors in Thanh Xuan District on accounting software: (1) Strongly disagree, (2) Disagree, (3) No opinion, (4) Agree, (5) Completely agree. Distance value = (Maximum - Minimum)/n = (5 - 1)/5 = 0.8 After interviewing 5 accounting software users, the questionnaire was adjusted and put into use.

Select interview sample: select 187 businesses that use accounting software in Thanh Xuan District. People were interviewed based on the non-probability convenience method, meaning that any accounting software user who agreed to be interviewed could be the survey sample at the selected enterprise. The interview technique is direct questioning using pre-prepared structured questions based on the research objectives and research model.

Number of samples: Previous studies have shown that there are many ways to choose the total number of samples for investigation, such as the case of using the linear structural analysis method of Hair *et al.* (1995) ^[3], if the estimation method is Maximum Likelihood, the minimum sample size is 100-150. According to Hoelter, the minimum sample size is 200 interviewees. Meanwhile, Bollen believes that the

sample size is 5 observations for 1 parameter to be estimated. Therefore, research uses exploratory factor analysis method, the research sample size is often determined based on the minimum size and number of measured variables included in the analysis, the ratio of observations to measured variables is 5:1 means that 1 measured variable requires at least 5 observed variables (Trong *et al.*, 2018) ^[4]. Because the exploratory factor analysis model was built with a minimum of 36 observed variables, the minimum sample size of the project is $36 \times 5 = 180$. Thus, it is necessary to interview at least 180 accounting software users in Hanoi city. In fact, 187 software users were interviewed. After collection and testing, 3 samples were eliminated due to inappropriateness. Finally, 184 questionnaires were processed and analyzed. This has ensured the sample size for the research method.

3.2 Processing and Analyzing Data

Descriptive statistics method: This is a method used that involves collecting data, summarizing, presenting, calculating and describing various characteristics to reflect an overall General accounting software users.

Cronbach's Alpha reliability coefficient method: to test the reliability of the scale. Analyze reliability through commenting on Cronbach's Alpha coefficient to eliminate inappropriate variables and limit garbage variables during the research process. Numbers with item-total correlation less than 0.3 will be eliminated. A scale with a Cronbach's Alpha coefficient of 0.6 or higher can be used in cases where the concept being researched is new. However, it should also be noted that if Cronbach's Alpha is too high (> 0.95), there is a possibility of redundant observed variables appearing in the scale. A redundant observed variable is a variable that measures a concept that is almost identical to another measured variable, similar to the case of collinearity in regression, in which case the redundant variable should be rejected.

Exploratory factor analysis method (EFA): Exploratory factor analysis is a statistical analysis method used to reduce a set of many interdependent observed variables into a smaller set of variables (called factors) so that they are more meaningful but still contains most of the information content of the original variable set (Hair *et al.*, 1995) ^[3]. This method aims to identify observed variables as well as test the scale based on the extraction coefficients of the variables. If any variable has a coefficient less than 0.5, it will be eliminated. In factor analysis, we are also interested in the KMO index (Kaiser-Meyer-Olkin) and Sig. to consider the appropriateness of the factor analysis model. If the KMO index is between 0.5 and 1 and Sig. less than or equal to 0.05, the use of factor analysis method is appropriate for the research data.

4. Research Results

4.1 Characteristics of Accounting Software Users

The results show that the majority of people using accounting software in Thanh Xuan District are very young (82.6% from 20-35 years old), have relatively high education, and mainly work in jobs. The work of accountants in joint stock and limited liability enterprises. This result is acceptable because in fact accountants are the people who use accounting software the most, they work on Most accounting software modules, mainly using Misa software 83.8%. The ratio of women to men is higher

78.3:21.7. The sampling has gender differences, but this result is consistent with the fact that the number of female

accountants is more than male (Table 2).

Table 2: Characteristics of accounting software users

Targets	Number (people)	Structure (%)	Targets	Number (people)	Structure (%)
Sex	184	100	Type of business	184	100
Male	40	21,7	Business units-public	2	1,1
Female	144	78,3	Co., Ltd	47	25,5
Age	184	100	Joint stock company	110	59,8
From 20-25	75	40,8	Private enterprise	25	13,6
From 26-35	77	41,8	Enterprise scale	184	100
From 36-45	22	12	Small scale	120	65,2
From 45	10	5,4	Medium scale	62	33,7
Education	184	100	Large scale	2	1,1
Intermediate level	32	17,9	Business sector	184	100
University	122	65,8	Trade-Services	140	76,1
After university	30	16,3	Agriculture, Forestry and Fishery	28	15,2
Workplace	184	100	Industry-Construction	15	8,1
Accounting staff	177	96,2	Providing medical examination and treatment services	1	0,6
Head/Deputy accounting department	7	3,8	Name of software used	184	100
Time to use the software	184	100	Misa	155	83,8
Less than 1 year	5	2,7	Fast	10	5,4
From 1-2 years	23	12,5	Bravo	14	7,6
From 3-5 years	156	84,8	Esoft	5	2,7

Source: Data from author's investigation

4.2 Evaluate the Reliability of the Scale with Cronbach's Alpha Coefficient

For the scale of the components of the influencing factor, the results of testing the scale's reliability with the Cronbach's Alpha coefficient are shown in Table 3. The components of the influencing factor almost all have acceptable Cronbach's Alpha coefficients (greater than the required level (0.6)). However, the Cronbach's Alpha value of the first Efficiency scale is 0.559, smaller than 0.6 when the observed variable E6 (Save time for synthesizing and processing documents) and the correlation between this variable and the total Cronbach's Alpha is much smaller than 0.3. Therefore, this is considered a "garbage" variable, so the author removed it from the model. Research and retest the reliability of the Efficiency scale by removing E6 from the model. Analytical results after removing the variable E6 from the Efficiency scale, the scale remains with 5 factors with the same value. The total Cronbach's Alpha value is 0.753, greater than 0.6, showing that the scale after eliminating E6 has higher reliability.

Considering the variable-sum correlation coefficient of observed variables, all met the requirement of > 0.3, so no variables were eliminated anymore and the scale was suitable for use in the next EFA analysis.

Table 3: Summary of Cronbach's Alpha coefficients of the scales

Component name	Number of observed variables	Cronbach's Alpha coefficient
Software quality	7	0,986
Service quality	5	0,980
Efficiency for the first time	6	0,559
Efficiency for the second time	5	0,753
Meet the requirements	5	0,976
Satisfaction	3	0,785

Source: Data from author's investigation

4.3 Exploratory Factor Analysis (EFA)

4.3.1 Analyze Factors to Explore EFA for Groups of Independent Factors Affecting Satisfaction

The results of EFA analysis (after the first factor rotation) are presented in table 4, showing that the requirements are met: KMO coefficient = 0.796 is in the range from 0.5 to 1, the value of the Bartlett test has significance (sig.=0.000 < 0.05), the 3 newly formed factors have a total variance extracted of 81.931% >50%.

Table 4: Results of factor analysis

Observed variables	Factor		
	F1	F2	F3
SEQ4	0,956		
SEQ3	0,948		
MR1	0,944		
MR5	0,932		
MR3	0,930		
SEQ1	0,929		
MR2	0,919		
MR4	0,919		
SEQ2	0,918		
SEQ5	0,917		
SOQ7		0,971	
SOQ6		0,959	
SOQ5		0,957	
SOQ4		0,948	
SOQ2		0,929	
SOQ1		0,929	
SOQ3		0,912	
E4			0,807
E3			0,801
E1			0,728
E2			0,614
E5			0,599
KMO = 0,796 Sig. = 0,000 Extraction Sums of Squared = 81,93%			

Source: Data from author's investigation

The results of exploratory factor analysis from Table 4 show that there are 3 factors (F1, F2, F3) formed with significant disturbance of components, so the names of the factors were renamed to be more suitable for the composition of each factor. All factor loading coefficients of the variables have values greater than 0.5, so the groups meet the condition of sufficient convergence.

Factor F1 includes 10 observed variables, which are closely correlated with each other. This is the combination of two factors: Service Quality (SEQ) and Satisfaction of Requirements (S). The factor group is a combination of two groups, but the observed variables all share the same expression of whether the accounting software provides good service to customers or not, whether it satisfies customer requirements or not. Therefore, the author decided to name this group Service Quality.

Factor F2 includes 7 observed variables. This group includes variables that represent the technical characteristics as well as the utilities of the software that meet the user's requirements. There are no changes compared to the original model, so the name is still kept as Software Quality.

Factor F3 includes 5 observed variables. This group of factors represents the effectiveness that the software brings to users. The types of efficiency that are focused on are work efficiency, cost efficiency, etc. This group of factors also retains the original name of Efficiency.

4.3.2 Analysis of EFA Discovery Factors for Groups of Factors Depending on User Satisfaction

The results of analyzing the dependent variable Y, Satisfaction, show that the indicators meet the following conditions: All observed variables have a convergent value > 0.5; Coefficient of KMO tests = 0.619, Sig. = 0.000, the extracted variance reaches 79.25%, showing good convergence of the observed variables in the scale.

Table 5: Results of EFA factor analysis of the dependent variable

Observed variables	Satisfaction (Y)	Indicators
S3	0,958	KMO = 0,619 Sig. Bartlett = 0,000 Cumulative % = 79,25%
S2	0,953	
S1	0,742	

Source: Data from author's investigation

4.4 Analyze Factors Affecting the Satisfaction of Accounting Software Users in Thanh Xuan District

4.4.1 Regression Analysis

Thus, after factor analysis, there are 3 groups of factors identified that affect user satisfaction with accounting software, including: Service quality, Software quality and Efficiency. To know the influence of these factors on the satisfaction of accounting software users, we perform multivariate linear regression with Y being Satisfaction and the independent variables are: Service quality, Software Quality and Efficiency. The results of regression analysis in Table 6 show that all three variables included in the regression model are statistically significant. The regression model has Sig. F = 0.000 shows that the model is properly established. The variables included in the model explain 68.8% of accounting software user satisfaction. The variables affecting satisfaction all have a positive unstandardized coefficient B, showing that the variables all have a positive impact on the satisfaction of accounting software users in Thanh Xuan District. Of the three

variables included in the model, the variable Software Quality is the variable with the largest standardized coefficient B, meaning this variable has the strongest impact on the satisfaction of accounting software users.

Table 6: Results of regression analysis

Variable	Unstandardized Coefficients B	Standardized Coefficients Beta	Inspection value	
			Sig.	VIF
Constant	0,002	-	,980	
Service quality	0,089	0,081	0,047	6,542
Software quality	1,194	0,920	0,001	6,541
Efficiency	0,063	0,054	0,085	1,002
Sig.F value (Anova)				0,000
R ² coefficient				71,6%
Adjusted R ² coefficient				68,8%

Source: Data from author's investigation

4.4.2 Analyze the Factor Score Matrix

After determining the level of influence of factors on the satisfaction of accounting software users, in order to determine the important factors for each group of variables in the model to propose appropriate solutions, The author conducted factor score matrix analysis.

Table 7: Factor score matrix

Observed variables	Factor		
	F1	F2	F3
SOQ1		0,153	
SOQ2		0,154	
SOQ3		0,151	
SOQ4		0,155	
SOQ5		0,158	
SOQ6		0,158	
SOQ7		0,160	
SEQ1	0,112		
SEQ2	0,107		
SEQ3	0,112		
SEQ4	0,113		
SEQ5	0,108		
E1			0,283
E2			0,236
E3			0,316
E4			0,317
E5			0,234
MR1	0,112		
MR2	0,111		
MR3	0,111		
MR4	0,109		
MR5	0,112		

Source: Data from author's investigation

Based on the factor score matrix table, we can write the following factor score equations:

$$F1 = 0.112SEQ1 + 0.107SEQ2 + 0.112SEQ3 + 0.113SEQ4 + 0.108SEQ5 + 0.112MR1 + 0.111MR2 + 0.111MR3 + 0.109MR4 + 0.112MR5$$

$$F2 = 0.153SOQ1 + 0.154SOQ2 + 0.151SOQ3 + 0.155SOQ4 + 0.158SOQ5 + 0.158SOQ6 + 0.160SOQ7$$

$$F3 = 0.283E1 + 0.236E2 + 0.316E3 + 0.317E4 + 0.234E5$$

In factor F1, factor SEQ4: "The accounting software provider's staff is able to provide good guidance to users when encountering operational problems" has the largest factor score coefficient (0.113) in all factors belong to the common factor group F1. Therefore, this is the factor that has the most influence on user satisfaction with the quality of accounting software services.

In factor F2, factor SOQ7: "Accounting software supports data recovery when problems occur" has the largest factor score coefficient (0.16) among all factors in the general factor group F2. Therefore, this is the factor that has the most influence on the satisfaction of accounting software users in Thanh Xuan district regarding the quality of accounting software.

In factor F3, factor E4: "Does not cost much to train employees to use the software" has the largest factor score coefficient (0.317) among all factors in the F3 general factor group. Therefore, this is the factor that has the most influence on the satisfaction of accounting software users in Thanh Xuan District regarding the effectiveness of accounting software. Among all the common factor groups, factor E4: "Does not cost much to train employees to use the software" has the largest factor score coefficient, so this is the most important influencing factor for employees. Satisfaction of accounting software users in Thanh Xuan District.

5. Conclusion and Recommendations

Research results show that accounting software user satisfaction is directly influenced by three groups of factors: "service quality", "software quality" and "efficiency". To maintain, strengthen and improve the satisfaction of accounting software users, software companies need the following solutions:

- The firstly, improve staff capacity for software providing companies. Software companies need to build a team of highly qualified, professional staff with practical experience to meet the increasing needs of customers. Implement satisfactory remuneration policies on salaries, bonuses, have priority policies and create conditions for employees to continue studying to improve their qualifications by supporting time, tuition, etc. to encourage Encourage employees' learning spirit and peace of mind. Companies providing accounting software must regularly train and coach employees on how to behave, communicate with customers, and always maintain trust with customers.
- The second, improve customer satisfaction through the company's after-sales activities. Need to grasp customer needs to have better service strategies.
- The third, enhance the company's brand reputation. Expanding the transaction network and distribution channels of accounting software products in provinces and cities nationwide, bringing accounting software companies closer to customers.
- The fourth, develop appropriate pricing policies to meet customer needs. Ensure price competitiveness to attract new customers and retain current customers. Partially support after-sales costs for customers such as: warranty costs, maintenance, and product upgrades.

- The fifth, companies providing accounting software also need to design software with more utilities to optimize utility for users. Design software must run on all operating systems. Its installation kit must also be integrated with all components for software system operation. Make sure the software runs stably and is fully supported on the device's operating system. Accounting software should be integrated with an accompanying security software. Ensure data is secure and stored by a third party - so in the event of data loss, all data can be completely restored.

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