



User Satisfaction and System Usability of E-NGAS among Accounting Personnel in Apayao

Aila Almazan-Oloraza
Apayao State College

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ABSTRACT: This study examined the user satisfaction and system usability of the Electronic New Government Accounting System (e-NGAS) among accounting personnel in selected national line agencies in Apayao, Philippines. Using a descriptive mixed-methods research design, quantitative data were collected through a structured 4-point Likert scale questionnaire, while qualitative insights were gathered through semi-structured interviews. The respondents consisted of nineteen (19) accounting personnel from the Department of Agrarian Reform, Department of Education, and Far North Luzon General Hospital and Training Center. The study assessed user satisfaction and usability in terms of efficiency, learnability, and ease of use, as well as the challenges encountered in using the system. Findings revealed that respondents demonstrated a very high level of satisfaction with e-NGAS, particularly in terms of system reliability, accuracy of generated reports, and support for daily accounting tasks. The system was also perceived as highly usable, especially in efficiency and ease of use, indicating that e-NGAS contributes positively to productivity and financial reporting processes. However, challenges such as system lag, unstable connectivity, complex data encoding procedures, limited user permissions, and difficulties during initial system use were identified. Thematic analysis further showed that technical issues, insufficient training, and outdated system processes negatively affected usability and operational efficiency. The study concludes that while e-NGAS is considered an essential and reliable accounting tool, improvements in technical infrastructure, user training, interface design, and automation features are necessary to maximize its effectiveness. The findings provide practical recommendations for enhancing system performance, improving user experience, and strengthening digital financial management practices in government agencies.

Electronic New Government Accounting System (e-NGAS), User Satisfaction, System Usability, Accounting Information System, Government Financial Management, Technology Acceptance Model, Accounting Personnel, Public Sector Accounting, System Efficiency, Ease of Use

Introduction

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Accounting Information Systems (AIS) have become indispensable tools all around the world to improve financial management less manual, accurate, and transparent in public as well as private sectors. A worldwide research study emphasizes that user satisfaction and system usability are critical determinants of AIS success, profoundly affecting operational efficiency and decision-making quality. Studies from throughout the world show that better system quality and reliable information inputs make end users more satisfied and results to more organizations adopting the system (Alecks Carlyle A. et.al, 2025)

The adoption of accounting information systems has become a fundamental aspect of financial management worldwide, designed to enhance accuracy, transparency, and efficiency in reporting processes. Globally, user satisfaction and system usability are acknowledged as key factors driving successful system adoption and optimal performance, influencing the productivity and reliability of financial operations. The interplay between system quality and user experience is crucial in determining the effectiveness of such systems in organizational contexts (Charyl M. Navarro et.al, 2023)

In the Philippines, the Electronic New Government Accounting System (e-NGAS) was developed and introduced by the Commission on Audit as a strategic initiative to modernize and streamline government accounting practices. The system aims to improve the correctness, reliability, completeness, and timeliness in recording and reporting government financial transactions, fostering enhanced transparency and accountability. Despite its nationwide rollout and continuous enhancements to comply with updated accounting standards, e-NGAS adoption varies across government agencies due to factors including user resistance and technical challenges. (JL Villanueva, 2025).

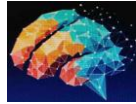
The Electronic New Government Accounting System (e-NGAS) is a way for the Philippine government to enhance and make public sector accounting more accurate, efficient, and transparent. Previous study indicates that issues such as insufficient training, inadequate technical assistance, resistance to change, and challenges in system utilization negatively impact user happiness and hinder optimal system usage. The varying levels of user satisfaction and perceived system usability directly influence the effectiveness of e-NGAS in fulfilling its purpose of reliable financial reporting.

Although there are persistent concerns about early learning curves and system complexity, studies indicate that users like the system's ability to make financial report preparation easier and reduce errors. Examining these aspects in specific locations, like Apayao, can yield important insights to support continued system utilization and capacity enhancement, which will ultimately improve public finance management.

Statement of the Problem

This study examined user satisfaction, system usability, and challenges encountered by accounting personnel in national line agencies of Apayao when using the e-NGAS system. Specifically, it addressed the following:

1. What is the level of user satisfaction with E-NGAS among accounting personnel in Apayao?



2. What are the perceptions of accounting personnel in Apayao regarding the usability of E-NGAS in terms of:
 - a. Efficiency
 - b. Learnability
 - c. Ease of use
3. What challenges were encountered by users of E-NGAS in terms of:
 - a. Efficiency
 - b. Learnability
 - c. Ease of use
4. What recommendations can be proposed to enhance the usability of E-NGAS in terms of:
 - a. Efficiency
 - b. Learnability
 - c. Ease of use

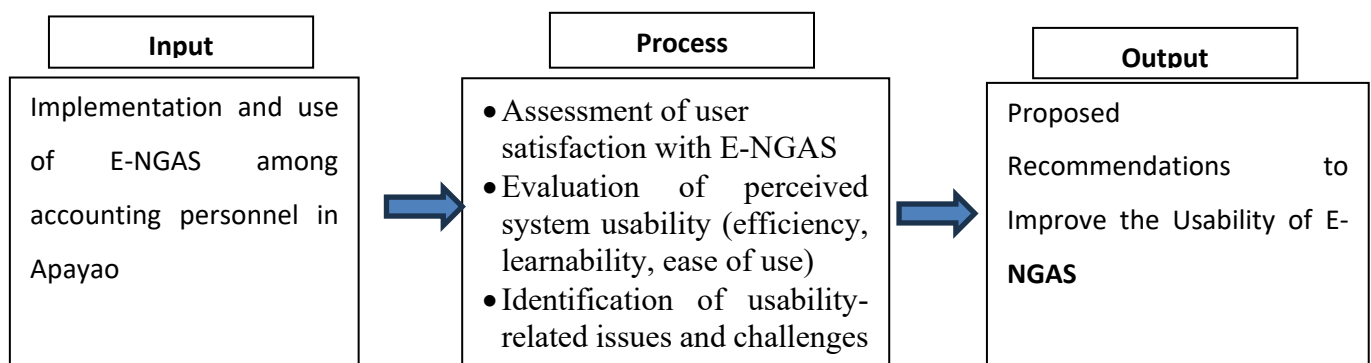
Theoretical Framework

This study is based on the Technology Acceptance Model (TAM) developed by Davis (1989), which can be modified through its application. TAM is a widely used theory in information systems research that explains how users come to adopt and use technology. According to TAM, two primary factors influence users' behavioral intention to use a system: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) (IP Julianto, 2019).

Perceived ease of use refers to the degree to which a person believes that using the system will be free of effort. For e-NGAS users, this viewpoint measures how simply they can navigate the system, input data, and generate reports without unnecessary complications or errors. These two impressions together influence the users' attitude toward utilizing the system, which affects their intention to use and ultimately the actual use of the system (Fred D. Davis, 1989), (Viswanath Venkatesh, & Fred D. Davis, 2000).

Using TAM as the theoretical lens, the study can examine how these constructs interact to shape accounting personnel's acceptance, satisfaction, and perception of the usability of e-NGAS. This framework provides a parsimonious yet robust model to explore factors that affect successful adoption and practical use of accounting information systems in government settings (IP Julianto, 2019).

Research Paradigm



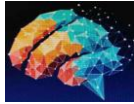


FIGURE 1. Research Paradigm

Significance of the Study

This study will provide insights into how well e-NGAS meets the needs of accounting personnel in terms of system usability, efficiency, and learnability, thereby contributing to better accuracy, reliability, and timeliness in government financial reporting. Understanding user satisfaction and usability difficulties will enable the creation of targeted recommendations to optimize system use, reduce errors, and improve productivity, ultimately enhancing accountability and transparency in local government operations. These improvements align with the government's goals of modernizing accounting processes and complying with international public sector accounting standards (M. Ramirez, J. Del Rosario, et al. 2020).

Scope and Delimitation of the Study

The scope includes examining accounting personnel's perceptions of the system's efficiency, learnability, and ease of use as well as assessing overall satisfaction levels. The study delimits itself to personnel working within Lower Apayao government offices that utilize e-NGAS, excluding personnel from other provinces or regions. (MwEditing 2025).

The research concentrates solely on the use of e-NGAS and does not cover other financial or accounting systems. Data collection is limited to surveys and semi-structured interviews within a defined timeframe, and only those accounting personnel who are actively engaged with the system are included. These boundaries ensure a focused and manageable study that provides relevant insights into the user experience and challenges specific to the local context (Enago Academy 2025).

RESEARCH METHODOLOGY

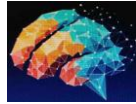
Research Design

This study employs a descriptive survey research design utilizing mixed quantitative and qualitative data collection approaches. Quantitatively, structured questionnaires were administered to accounting personnel in Apayao to gather measurable data on user satisfaction and perceived system usability of the Electronic New Government Accounting System (e-NGAS). Variables such as efficiency, ease of use, learnability, and overall satisfaction were assessed using descriptive statistical techniques. Qualitatively, semi-structured interviews will provide in-depth insights into user experiences, challenges, and contextual factors affecting the implementation and use of e-NGAS.

This mixed-methods approach enables a comprehensive exploration of both the measurable and experiential dimensions of e-NGAS adoption, supporting a thorough understanding of how the system meets user needs and how usability issues may be addressed effectively.

Locale of the Study

This study will be conducted within the government offices and agencies of Apayao province that utilize the Electronic New Government Accounting System (e-NGAS) for their



financial management and accounting processes. This includes the national line agencies in lower Apayao accounting office that have implemented e-NGAS.

Respondents of the Study

Employees in three (3) national line agencies in lower Apayao's accounting department who directly handled financial management, data input, and reporting duties were the project's main beneficiaries. These respondents often included six (6) for the Department of Agrarian Reform; four (4) from the Department of Education; and nine (9) from the Farnorth Luzon General Hospital and Training Center that implemented or currently used e-NGAS.

Research Instrument

Semi-structured interview questions were used to collect qualitative data, allowing respondents to elaborate on their experiences, challenges, and suggestions related to the implementation and use of e-NGAS. This qualitative component provided deeper contextual understanding of usability issues and user sentiments.

A structured 4-Point Likert Scale questionnaire is also one instrument in research projects aimed into the Electronic New Government Accounting System (e-NGAS). The survey questionnaire feature closed-ended questions designed to quantitatively measure key constructs such as user satisfaction, system usability including efficiency, learnability, and ease of use, and perceived system performance of e-NGAS among accounting personnel.

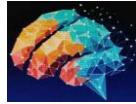
Numeric Value	Interval Range	Description	Verbal Interpretation
1	1.00 – 1.75	Strongly Disagree	Very Low Agreement
2	1.76 – 2.50	Disagree	Low Agreement
3	2.51 – 3.25	Agree	High Agreement
4	3.26 – 4.00	Strongly Agree	Very High Agreement

The study adopted a standardized questionnaire based on established usability instruments to evaluate users' perceptions of system usability, efficiency, and satisfaction in relation to the e-NGAS system (John Brooke. (1996), (Fred D. Davis. (1989), (William H. DeLone & Ephraim R. McLean. 2003), (Jakob Nielsen. 1994).

Data Gathering Procedure

The data collection procedure for studies on user satisfaction and system usability of the Electronic New Government Accounting System (e-NGAS) typically the researcher will first seek official permission from the relevant government offices/ national line agencies and departments in Apayao to conduct the study and administer surveys. Researcher-developed survey questionnaires validated by experts were distributed to the identified accounting personnel. The surveys are administered in printed form. Clear instructions and objectives of the study were communicated to ensure proper understanding and voluntary participation.

Respondents will be given adequate time to complete the surveys, which consist of closed-ended questions measuring user satisfaction and system usability. Completed



surveys were collected personally. All quantitative survey data were compiled and coded for statistical analysis. Qualitative data were transcribed, coded, and analyzed thematically to complement the survey findings.

Throughout the data gathering process, confidentiality of the respondents was maintained, and ethical guidelines strictly followed, ensuring voluntary participation and the right to withdraw without consequences.

Statistical Analysis

In this study, the descriptive statistics were used the mean to summarize the evaluations of system usability and user satisfaction. The mean quantity shows accounting personnel's satisfaction and perceived ease of use of the Electronic New Government Accounting System. This approach helps figure out overall response trends and gives a clear, short estimate of the central tendency for number of responses collected in surveys (Raymond W. Cooksey, 2020).

Using thematic analysis, the qualitative responses from semi-structured open-ended questions were analyzed. With this method, patterns or themes in the qualitative data are identified, examined, and reported. Thematic analysis enhances the quantitative outcomes by offering rich contextual insights and enables a more comprehensive understanding of user experiences, difficulties, and recommendations pertaining to e-NGAS usability and satisfaction (University of Macau, 2005). Together, these analysis methods were providing a comprehensive view of both the measurable and experiential aspects of e-NGAS implementation among accounting personnel (Ref-N-Write., 2025).

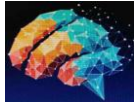
Ethical Considerations

The study observes ethical standards by securing informed consent from all participants and clearly explaining the purpose of the research, the voluntary nature of participation, and the respondents' right to withdraw at any time without penalty. The confidentiality and anonymity of participants are protected by ensuring that all collected data are securely stored and used solely for academic purposes. The researcher also maintains respectful and non-intrusive interactions to minimize disruption to the respondents' work environment

RESULTS AND DISCUSSION

Table 1. User Satisfaction with E-NGAS among Accounting Personnel

	Mean	Description	Verbal Interpretation
1. I am satisfied with the overall performance of the E-NGAS system.	3.32	Strongly Agree	Very High Agreement
2. The E-NGAS system meets my expectations in accomplishing accounting tasks.	3.37	Strongly Agree	Very High Agreement
3. The features of E-NGAS adequately support my daily work requirements.	3.32	Strongly Agree	Very High Agreement



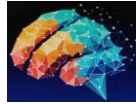
4. I am satisfied with the accuracy and reliability of the data generated by E-NGAS.	3.42	Strongly Agree	Very High Agreement
5. Using E-NGAS has improved my satisfaction with the agency's accounting operations.	3.16	Agree	High Agreement
Overall Mean	3.32	Strongly Agree	Very High Agreement

Table 1 reveals that in terms of overall system performance (M = 3.32) interpreted as “Strongly Agree”, respondents expressed strong agreement that E-NGAS performs efficiently and reliably. This finding is consistent with the system quality dimension of the DeLone and McLean Information Systems Success Model, which posits that system performance significantly influences user satisfaction and continued usage (William H. DeLone et.al 2003), (Suzanne Petter, et.al 2008).

Moreover, the respondents strongly agreed that the system meets their expectations in accomplishing accounting tasks (M = 3.37). This supports the Expectation-Confirmation Theory, which explains that user satisfaction is achieved when system performance meets or exceeds prior expectations (Anol Bhattacharjee, 2001). The adequacy of system features (M = 3.32) further indicates that E-NGAS is well-aligned with the daily work requirements of accounting personnel. This reflects the principle of Task-Technology Fit (Dale L. Goodhue, et.al,1995) wherein systems that effectively support users' tasks lead to improved satisfaction and performance outcomes. The highest rating was given to the accuracy and reliability of data generated by the system (M = 3.42), underscoring the importance of information quality in accounting systems. Accurate and reliable information is critical for sound financial decision-making, and prior studies confirm that information quality is a strong determinant of user satisfaction ((William H. DeLone et.al 2003), (Barbara H. Wixom, et.al, 2005). Meanwhile, the statement that E-NGAS improves satisfaction with the agency's accounting operations (M = 3.16), although slightly lower, still indicates a high level of agreement. This suggests that the system contributes positively to operational efficiency and aligns with findings that user satisfaction is associated with enhanced individual and organizational performance (William H. DeLone, et.al, 2013).

Table 2. System Usability Perception on E-NGAS

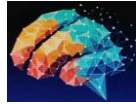
EFFICIENCY	Mean	Description	Verbal Interpretation
1. E-NGAS allows me to complete accounting tasks quickly.	3.32	Strongly Agree	Very High Agreement
2. The system minimizes delays when I perform routine accounting functions.	3.16	Agree	High Agreement
3. E-NGAS helps increase my productivity at work.	3.21	Agree	High Agreement
4. I respond promptly during data processing.	3.47	Strongly Agree	Very High Agreement
5. I enable the ENGAS efficient retrieval and updating of financial information.	3.58	Strongly Agree	Very High Agreement
Overall Mean	3.35	Strongly Agree	Very High Agreement



LEARNABILITY			
1. I find it easy to learn how to use the basic functions of E-NGAS.	3.58	Strongly Agree	Very High Agreement
2. The instructions and prompts help me learn the system quickly.	3.26	Strongly Agree	Very High Agreement
3. New users can easily understand how to operate E-NGAS with minimal training.	3.11	Agree	High Agreement
4. I can remember how to perform tasks in E-NGAS even after not using it for a while.	3.21	Agree	High Agreement
5. The learning curve for using E-NGAS manageable.	3.32	Agree	High Agreement
Overall Mean	3.29	Agree	High Agreement
EASE OF USE			
1. The layout and interface of E-NGAS are easy to navigate.	3.53	Strongly Agree	Very High Agreement
2. I can perform tasks in E-NGAS without experiencing unnecessary difficulty.	3.05	Agree	High Agreement
3. The system provides clear messages that guide me in completing tasks.	3.32	Strongly Agree	Very High Agreement
4. I can use E-NGAS effectively without needing frequent assistance.	3.53	Strongly Agree	Very High Agreement
5. Overall, E-NGAS is user-friendly.	3.21	Agree	High Agreement
Weighted Mean	3.36	Strongly Agree	Very High Agreement
OVERALL MEAN	3.33	Strongly Agree	Very High Agreement

Table 2 indicate that accounting personnel have a very high perception of system usability of E-NGAS, with an overall mean of 3.33 interpreted as “Strongly Agree.” In terms of efficiency (overall mean = 3.35) interpreted as “Strongly Agree, respondents strongly agreed that E-NGAS enables them to complete accounting tasks quickly (M = 3.32) and respond promptly during data processing (M = 3.47), while also supporting efficient retrieval and updating of financial information (M = 3.58). These findings indicate that the system enhances work performance and productivity. This is consistent with the concept of perceived usefulness in the Technology Acceptance Model (TAM), which states that systems that improve job performance are more likely to be accepted and used effectively (Fred D. Davis, 1989), (Viswanath Venkatesh, et.al, 2000).

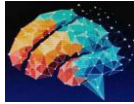
With respect to learnability (overall mean = 3.29), users generally agreed that E-NGAS is easy to learn and that its instructions and prompts facilitate quick understanding (M = 3.58 and 3.26, respectively). Although slightly lower ratings were observed for new user adaptability (M = 3.11) and retention of knowledge (M = 3.21), the results still indicate a high level of agreement. According to usability studies, learnability is a critical factor in determining how quickly users can become proficient in a system, thereby affecting overall system acceptance (Jakob Nielsen, 1993).



In terms of ease of use (weighted mean = 3.36), respondents strongly agreed that the layout and interface of E-NGAS are easy to navigate (M = 3.53) and that they can use the system effectively without frequent assistance (M = 3.53). The clarity of system messages (M = 3.32) further contributes to a positive user experience. These findings support the perceived ease of use construct of TAM, which posits that systems that are simple and user-friendly are more likely to be adopted and utilized efficiently (Fred D. Davis, 1989).

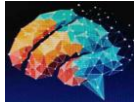
Table 3. Thematic Analysis (Suggested Improvements and Challenges Encountered While Using e-NGAS)

Theme	Nature of Issue (Challenge)	Evidence from Responses	Analytical Insight	Recommended Improvement
System Performance & Technical Reliability	Frequent system errors, lag, and unstable connectivity	“Network error”; “System delays”; “Buggy environment”	System instability reduces efficiency and user trust, indicating outdated infrastructure	Upgrade system architecture; adopt more stable and scalable platforms (e.g., open-source databases like PostgreSQL); reduce dependency on limited OS environments
Data Entry & Encoding Processes	Complexity and redundancy in encoding and updating records	“Name changes require re-setup”; “Inventory encoding overlap”	Manual and repetitive processes increase risk of errors and inefficiency	Streamline workflows; introduce automation and validation features; clearly assign encoding responsibilities (e.g., GSO for inventory)
Navigation & Information Retrieval	Difficulty locating records and subsidiary ledgers	“Difficulty finding subsidiary ledgers”	Poor interface design and weak search functionality hinder productivity	Improve user interface (UI/UX); integrate advanced search, filtering,



				and dashboard features
User Dependency on System Administrator	Over-reliance on admin for minor corrections	“Simple mistakes needing administrator intervention”	Limited user control slows operations and creates bottlenecks	Introduce role-based access controls with expanded user permissions; implement guided error correction tools
Learning Curve & Usability	Initial difficulty in understanding and using the system	“Difficult at first, especially data buildup”	Lack of intuitive design and insufficient onboarding affects user adoption	Provide training programs, user manuals, and embedded help systems; redesign system for user-friendliness
Technological Advancement & Innovation	Limited use of modern technologies (e.g., AI, automation)	“Integrate AI”	The system lags behind modern digital solutions, limiting efficiency gains	Incorporate AI-driven features (e.g., error detection, predictive encoding); enhance automation capabilities
Overall System Efficiency	Slow processing, errors, and usability concerns	General feedback from multiple responses	Performance issues are interconnected with outdated design and lack of optimization	Enhance system speed, optimize backend processes, and continuously update system features

The findings reveal that these issues are interconnected and affect both efficiency and user satisfaction. System and technical issues, such as network errors, delays, and system instability, were among the most frequently reported concerns. This aligns with the findings of World Bank, which emphasized that outdated digital infrastructure in government systems often leads to inefficiencies and reduced service delivery performance (World Bank, 2016). Similarly, a study by Asian Development Bank noted that unreliable system performance is a major barrier to effective public financial management in developing countries (Andreas Sommer, et.al, 2016). These findings support the need for system upgrades and modernization, such as the adoption of open-source platforms like PostgreSQL.



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Volume 1 Issue 2 - 2026

In terms of data entry and encoding issues, respondents highlighted difficulties in updating records and redundancy in processes. These challenges reflect which stated that manual and repetitive data processes increase the likelihood of human error and inefficiency in public sector systems (OECD (2019). The literature suggests that automation and workflow optimization are essential in improving accuracy and reducing duplication of tasks.

Navigation and retrieval issues further indicate limitations in system design, particularly in accessing subsidiary ledgers and records. According to Human-Computer Interaction studies, poor interface design significantly impacts user productivity and satisfaction, especially in complex information systems (Erik Frøkjær, et.al, 2000). Enhancing user interface (UI) and user experience (UX) design, along with integrating advanced search functionalities, can address these concerns.

Literature from International Monetary Fund highlights that effective financial management systems should empower users through decentralized access while maintaining accountability (International Monetary Fund, 2019). The initial learning difficulty reported by users suggests that the system lacks intuitive design and adequate onboarding support. Usability standards, systems should be designed to ensure effectiveness, efficiency, and user satisfaction in a specified context of use (Geneva: ISO; 2018). Providing structured training and embedded help features can significantly improve user competence and confidence. The McKinsey Global Institute reports that artificial intelligence and automation improve operational efficiency, reduce human and process errors, and enhance decision-making by enabling data-driven analysis and automating repetitive tasks across organizational systems (Michael Chui, et.al, 2018).

Table 4. Identified Challenges and Recommendations in using e-NGAS)

Challenges	Recommendations
Frequent system errors, lag, and unstable connectivity.	Upgrade system architecture; adopt stable and scalable platforms (e.g., PostgreSQL); improve server reliability and system optimization.
Complexity and redundancy in encoding and updating records.	Streamline workflows; introduce automation and validation features; clearly define encoding responsibilities.
Difficulty locating records and subsidiary ledgers	Improve UI/UX design; integrate advanced search, filtering, and dashboard features
Over-reliance on admin for minor corrections.	Implement role-based access control; expand user permissions; add guided error correction tools.
Difficulty in understanding and using the system initially.	Provide training programs, user manuals, and embedded help systems; redesign for usability.
Limited use of modern technologies (AI, automation).	Integrate AI-driven features (error detection, predictive encoding); enhance automation capabilities.



Slow processing, errors, and usability concerns.	Optimize backend processes; improve system speed; implement continuous system updates.
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The frequent occurrence of system errors, lag, and unstable connectivity indicates weaknesses in system quality and technical infrastructure. The DeLone and McLean Information Systems Success Model emphasizes that system quality—measured by reliability, accessibility, and response time—directly affects user satisfaction and continued system use. The observed instability suggests that the system fails to meet expected performance standards, leading to inefficiencies in accounting and administrative processes (DeLone WH, McLean ER., 2003).

The complexity and redundancy in encoding processes reflect inefficiencies in workflow design and a lack of automation in record management. Accounting Information Systems (AIS) literature highlights that manual and repetitive encoding increases the risk of errors and reduces operational efficiency that effective AIS should minimize redundant data entry through integrated databases and automated validation mechanisms (Romney, M.B. and Steinbart, P.J. 2014).

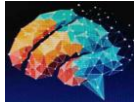
Users' difficulty in locating records and subsidiary ledgers indicates poor system usability and inadequate interface design. Poor search functionality and weak navigation structures reduce efficiency in retrieving financial data (Ergonomics ISO 2018). These issues suggest that the system requires improved user interface architecture, including better search filters and dashboard organization (Jakob Nielsen. (2024).

The reliance on administrative personnel for minor corrections reflects limited role-based access control and inefficient user permission structuring. According to NIST guidelines, RBAC enhances system efficiency by ensuring users have appropriate access rights aligned with their job functions. The findings indicate that restricting user permissions may be contributing to workflow bottlenecks and unnecessary administrative workload (Vincent Hu (NIST) et.al, 2014).

Initial difficulty in using the system highlights insufficient user training and low technology acceptance during implementation. If users find a system difficult to understand, adoption rates decrease and resistance increases. This suggests the need for structured onboarding programs, user manuals, and embedded help systems to improve usability and adoption rates among end users (Fred D. Davis, 1989)

The limited integration of modern technologies such as artificial intelligence and automation indicates that the system is not fully aligned with current digital transformation trends in public financial management. The digital government systems should adopt automation and data-driven tools to improve efficiency and reduce human error (OECD, 2023).

In modern software engineering practices, continuous improvement frameworks such as iterative development and system optimization (DevOps principles) are essential to maintain system efficiency and responsiveness (Forsgren, N., Humble, J. and Kim, G., 2018). Poor system responsiveness not only affects productivity but also reduces user trust and satisfaction, reinforcing the need for regular updates and backend optimization strategies.



SUMMARY, CONCLUSION AND RECOMMENDATIONS

Summary of Findings

This study assessed the User Satisfaction and System Usability of e-NGAS among Accounting Personnel in Apayao. The study assessed the usability and user satisfaction of the e-NGAS system among 19 accounting personnel in terms of age, sex, position and seminar/training.

The results show that most of the people who answered are young adults, mostly men between the ages of 23 and 28. It was also noted that many of them have not had formal training on the system. Most of the people who answered work in administrative and technical support roles, such as administrative assistants or bookkeepers.

In terms of usability, users shared that it helps them complete tasks faster and improves their productivity. The interface is also considered user-friendly and easy to navigate. However, learning how to use the system is not always as easy for everyone. Some respondents, especially new users, mentioned that it takes time to fully understand and get comfortable with the system, suggesting that additional support or training could be helpful.

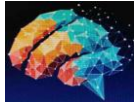
The respondents also pointed out several strengths of the system. These include its ability to automatically generate financial reports, handle large amounts of financial data, and make accounting tasks faster and more organized. At the same time, common issues include system delays, occasional errors, difficulties in data entry, and problems in locating certain records. Users also experienced difficulties in encoding and updating records due to complex and redundant procedures. Problems related to locating records and subsidiary ledgers further demonstrated limitations in the system's usability and interface design. The findings revealed that users heavily relied on administrators for minor corrections because of restricted permissions and limited access controls. Many respondents also encountered difficulties in understanding and using the system during the initial stages, indicating inadequate user orientation and training.

Conclusions

1. Personnel view e-NGAS as a highly reliable and essential instrument for accounting, confirming that the system effectively satisfies core operational requirements. The system presents a moderate learning barrier for new users, where the absence of formal, standardized training creates an over-reliance on administrative oversight and informal knowledge.
2. To achieve its full potential, the system must evolve from a static tool into an adaptive, user-empowered environment that prioritizes technical stability and structured knowledge transfer. The system plays an important role in supporting organizational financial management and record processing. Its effectiveness is hindered by recurring technical issues, usability concerns, and limitations in workflow functionality.

Recommendations

1. Launch structured training workshops and distribute comprehensive user manuals to increase system competency and reduce reliance on technical support.



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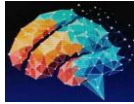
Volume 1 Issue 2 - 2026

2. Upgrade server hardware and optimize network configurations to eliminate performance bottlenecks, synchronization lags, and system downtime.
3. Redesign the user interface to prioritize intuitive navigation, thereby shortening the onboarding process for new accounting personnel.
4. Establish a routine evaluation framework to conduct ongoing system audits, ensuring that technical updates and feature enhancements align with evolving operational requirements.
5. The organization should upgrade the existing system architecture and server infrastructure to minimize system errors, lag, and unstable connectivity. Adopting scalable and reliable database platforms such as PostgreSQL may enhance overall system stability and performance.
6. Continuous monitoring, maintenance, and periodic updates should be implemented to address emerging technical issues, improve system responsiveness, and maintain long-term usability and reliability.

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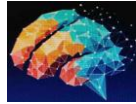
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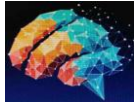
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