

Application of Technology Acceptance Model in Testing of Regional Financial Information System

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Abstract

New Public Management emerged as a new paradigm that was a draft reform towards good governance. Good Governance can be achieved if public sector governance and public sector performance, each of which is a well-implemented financial transparency and accountability, are implemented. The purpose of this study was to determine the influence of Perceive Ease of Use and Useful Peerceived on the acceptance of Regional Financial Information Systems (RIFS). This research is conducted by quantitative analysis methods. The population in this study was all users of the Regional Financial Information System in Jeneponto Regency with a total of 44 users using saturated sample techniques. Data is analyzed using data quality tests, classical assumption tests and hypothesis tests. The results of the study showed that the RIFS revenue in the Jeneponto District Government Agency was influenced by the user's perception of the ease of use of information systems. In this case the state civil apparatus either as a financial operator or treasurer in the working area of the Jeneponto District Government agency. Simultaneously the perception of ease of use and usefulness affects the acceptance of RIFS. In this case the operator / user feels that RIFS is easy to use and useful in doing the job.

Keywords: Technology Acceptance Model; Perceived Usefulness; Perceived Ease of Use

INTRODUCTION

New Public Management emerged as a new paradigm consisting of five aspects: (1) Market-oriented management system; (2) Budgeting; (3) Performance management; (3) Government financial reporting; and (5) Public sector audit (Prabowo et al., 2017) and is a draft reform towards good governance. Good Governance can be achieved if public sector governance and public sector performance are each indicator of success is properly implemented financial transparency and accountability (Wardhani et al., 2017).

(Government Regulation of the Republic of Indonesia Number 56 of 2005 concerning Regional Financial Information System, 2014) Stated the obligation for financial managers in each Regional Government Work Unit (RGWU) to use the Regional Financial Information System as a form of follow-up to the implementation of the development process in line with good governance indicators.

Jeneponto Regency is one of the local governments that uses the Regional Financial Information System with users of 44 Local Government Work Units (RGWU). Every user of the Regional Financial Information System (RIFS) must understand RIFS well so that the regional financial management process is not hampered. This study will analyze the factors that affect the acceptance of RIFS in the Jeneponto district government agency. Analysis is based on the Theory Acceptance Model (TAM).

LITERATURE REVIEW

Theory Acceptance Model (TAM)

The Theory of Acceptance Model (TAM) was first introduced by Davis in 1986 which is a representation of the Theory of Reasoned Action (TRA). Tam's goal is to provide an explanation of the determinants of general computer acceptance so as to provide an explanation of user behavior in various computerized technologies and provide an explanation of users in a population. TAM's primary goal is to provide a basis for tracing the impact of external factors on internal beliefs, attitudes, and intentions (Davis et al., 1989).

Davis defines TAM into two variables that are the main factors to influence user acceptance in the use of information systems, namely perceived usefulness (PU) which one believes that a system used can improve the performance of its workers and facilitate ease of use (PEU) which according to Davis (1989) is a situation where one believes that it can reduce one's efforts in the use of the system (Shana & Abulibdeh, 2017).

Regional Financial Information System (RIFS)

Regional financial management information system is a whole activity that includes planning, budgeting, implementation, management, reporting, accountability and supervision of regional finances. The infosystem for regional financial management is carried out in an orderly, efficient, economical, effective, transparent manner and must be handled with due regard to a sense of justice. Compliance, its benefits to the community, and compliance with the provisions of the laws and regulations. Regional financial management is realized in the form of Regional Revenue and Spending Budget which is the basis for local governments to carry out activities in the framework of regional revenue and expenditure (Dewi, 2019).

The scope of Regional Financial Management, in manual published by the Directorate General of Regional Financial Development of the Ministry of Home Affairs in 2019 said that the scope of regional financial management is as follows.

- a. The right of the region to collect local taxes and levies and make loans
- b. The obligation of the region to organize local government affairs and pay third-party bills

- c. Regional reception
- d. Regional spending
- e. Regional wealth managed alone or by other parties in the form of money, securities, receivables, goods and other rights that can be assessed with money including the wealth of separated regions and
- f. The wealth of other parties controlled by the local government in the framework of the implementation of local government duties or public interests.

Then, by this, the hypotheses in this study are as follows

H1: Factor Perceive Ease of Use positively affects the acceptance of Regional Financial Information System (RIFS).

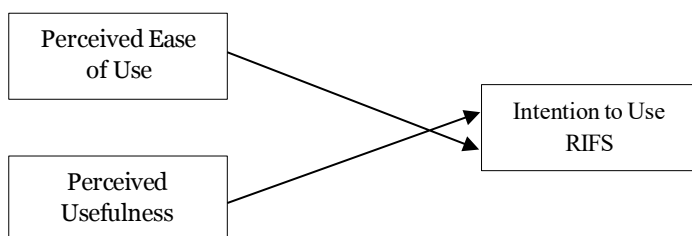
H2: Perceive Usefulness factor positively affects the acceptance of Regional Financial Information System (RIFS).

RESEARCH METHOD

The research method used is quantitative method. This study consists of three variables that are divided into two types of variables. The first variable is a free variable consisting of the usefulness of technology (perceived usefulness) and the ease of using technology (perceived ease of use). The second variable is the dependent variable i.e the technology acceptance variable in this case the acceptance of RIFS. The population and samples in this study are all RIFS users / operators at the RGWU in the Jeneponto District Government as many as 44 RGWU with the determination of samples using saturated sample techniques. Data collection using instruments in the form of questionnaires with likert scale. Data analysis techniques use SPSS v.25 software for windows using data quality tests in the form of validity tests and reliability tests as well as classical assumption tests and hypothesis tests.

The research scheme uses previous research, while the research scheme in figure 1.

Figure 1. RIFS Admissions Research Model



Source: Author's Estimation (2022)

ANALYSIS AND FINDINGS

Data Quality Tests

1. Validity Test

Validity test is used to determine whether or not each question item in the instrument is used. If $r = 0.3$ then the correlation between the score of the item with a total score of less than 0.3 then the item in the instrument is declared invalid (Sugiyono, 2019).

Table 1. Validity Test Results

Statement Item	Correlation coefficient with total values	Information
Item 1 X1	0,874	Valid
Item 2 X1	0,811	Valid
Item 3 X1	0,870	Valid
Item 4 X1	0,906	Valid
Item 5 X1	0,771	Valid
Item 6 X1	0803	Valid
Item 7 X1	0,861	Valid
Item 1 X2	0,931	Valid
Item 2 X2	0,767	Valid
Item 3 X2	0,904	Valid
Item 4 X2	0,889	Valid
Item 5 X2	0,889	Valid
Item 6 X2	0,889	Valid
Item 1 Y	0,889	Valid
Item 2 Y	0,835	Valid
Item 3 Y	0,802	Valid

Source: Author's Estimation (2022)

Table 1 shows that all indicators are valid because the r-result calculates the output SPSS is greater than the value of r, which is 0.3.

2. Reliability Test

Reliability testing uses the cronbach alpha method then r is calculated which is represented alpha value. The reliability test results in Table 2 show all reliable questions because cronbach's value is above 0.6.

Table 2. Reliability Test Results

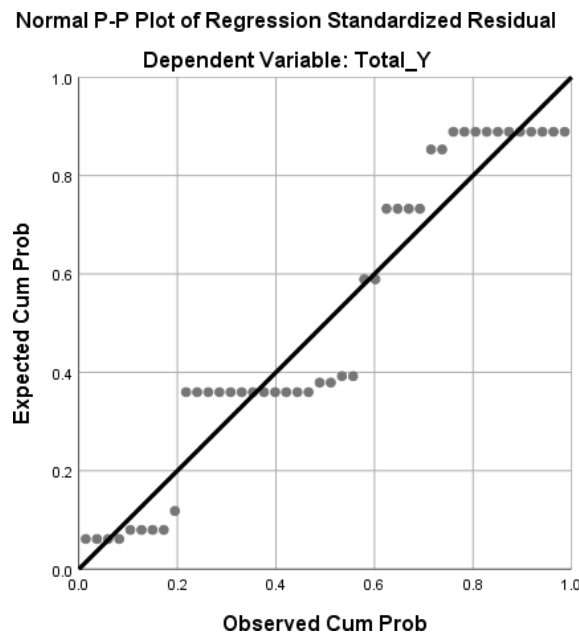
Statement Item	Cronbach Alpha Value	Information
Item X1	0,799	Valid
Item X2	0,792	Valid
Item Y	0,842	Valid

Source: Author’s Estimation (2022)

Instrument Research

The Normality test is used to look at normality and residual values based on the plotting points contained in the SPSS output result, provided that if the dots are near or following the diagonal line then it can be said that the residual value is normal distribution.

Figure 2. Normality Test Results



Source: Author’s Estimation (2022)

The results of the normality test shown in figure 2 show that the data (dots) spread around the diagonal line. This means that the regression model meets the assumption of normality.

Hypothesis Testing

1. t-tests

The T (Partial) test is used to determine whether each independent variable is individually based on a dependent variable. The test is done by comparing the value T calculates each independent variable with the value T of the table with the chance of error ($\alpha = 0.05$). If the value T calculates the $\geq T$ of the table, then the independent variable individually exerts an influence on the dependent variable.

Table 3. t-test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	-3.294	1.116		-2.952	.005		
Total X1	.304	.079	.540	3.856	.000	.222	4.495
Total X2	.250	.089	.393	2.805	.008	.222	4.495

a. Dependent Variable: Total_Y

Source: Author’s Estimation (2022)

2. F-tests

The F (simultaneous) test is used to determine whether independent variables jointly affect dependent variables. The test is done by comparing F count with F table. If the value F calculates the $\geq F$ of the table, then the independent variables together have an effect on the dependent variable.

Table 4. F-test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	75.223	2	37.611	93.951	.000 ^b
	Residual	16.413	41	.400		
	Total	91.636	43			

a. Dependent Variable: Total_Y

b. Predictors: (Constant), Total_X2, Total_X1

Source: Author’s Estimation (2022)

Discussion

Based on Table 3 (t-Test), it is known:

1. The value of t calculates variable X1 by 3.856, while the value of t table is 2.01954. Because the value of t calculate variable X1 is greater than the value of the table t ($3.856 > 2.01954$) and also the significant value of variable X1 which is $0.000 < 0.05$. It can be concluded that the first hypothesis is accepted. This means that variable X1 has a positive and significant effect on Variable Y.
2. The value of t calculates variable X2 by 2.805, while the value of t table is 2.01954. Because the value of t calculate variable X2 is greater than the value of the table t ($2.805 > 2.01954$) and also the significant value of variable X2 which is $0.008 < 0.05$. It can be concluded that the first hypothesis is accepted. This means that variable X2 has a positive and significant effect.

CONCLUSION

This study aim is to analyse the factors affecting the acceptance RIFS in the Jenepono Regency. Hence, this research finds that the ease and use of regional information systems is influential with the acceptance of regional financial information systems in the Jenepono District Government. the variables X1 and X2 simultaneously (simultaneously) have a positive and significant effect on variable Y.

Finally, the acceptance of RIFS in the Jenepono District Government Agency is influenced by the user's perception of the ease of use of information systems. In this case the state civil apparatus either as a financial operator or treasurer in the working area of the Jenepono District Government agency. Simultaneously the perception of ease of use and efficacy affects the acceptance of RIFS. In this case the operator/user feels that RIFS is easy to use and useful in doing the work.

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