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Analysis of User's Acceptance of The Accrual-Based Financial Simda with Technology Acceptance Model (Tam) 3 Adapted Approach

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INFORMASI ARTIKEL	ABSTRAK
Sejarah artikel: Diterima: 20 Juni 2020 Diterima revisian: 11 Agustus 2020 Diterima publikasi: 1 September 2020	<i>The purpose of this research is to analyze the user's acceptance of the Accrual-Based Financial SIMDA by using Technology Acceptance Model 3 adapted approach. The research has 7 variables, namely: Result demonstrability (RES), Computer Playfulness (CPLAY), Perceived Enjoyment (ENJ), Perceived Usefulness (PU), Perceived Ease of Use (PEOU), Behavioral Intention (BI), and System Usage (USE). This research is a quantitative research held at the Local Government of Brebes. The method of gathering data is survey by distributing questionnaires to the respondents. The research uses proportionate stratified random sampling. A total of 108 questionnaires were distributed in this study, 106 questionnaires could be collected. The result shows that the System Usage (USE) is affected by three variables, namely: Behavioral Intention (BI), Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Behavioral Intention (BI) is affected by Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Perceived Usefulness (PU) is affected by Result Demonstrability (RES) and Perceived Ease of Use (PEOU). Meanwhile, Perceived Ease of Use (PEOU) is affected by the Computer Playfulness (CPLAY) and Perceived Enjoyment (ENJ). This research expected to provide a solution to the problems related to user acceptance of the Accrual-Based Financial SIMDA and to increase user acceptance.</i>
Kata Kunci: User acceptance; Accrual-Based Financial SIMDA; Technology Acceptance Model 3.	

1. INTRODUCTION

Good financial statements are determined by several factors, one influencing factor is the utilization of Information Technology (IT). Based on Government Regulation No. 65/2010 on

Amendment to Government Regulation No. 56/2005 on Regional Financial Information System, local governments are obliged to develop and utilize information technology advancements to improve local financial management capabilities, and deliver regional financial information to the public. In order to realize fast, right and accurate local financial management practices, the Financial and Development Supervisory Agency (BPKP) has developed a computer-based accounting information system that can process financial transaction data into financial statements that can be utilized at any time, namely the Regional Management Information System (SIMDA). This application is expected to assist local government in planning and budgeting, implementing and administering APBD (Regional Revenue and Expenditure Budget), as well as accounting for it (Wahyuni, 2011).

With the enactment of Government Regulation No. 71 of 2010 on Government Accounting Standards, Regulation of the Minister of Finance No. 238/PMK.05/2011 Year 2011 on General Guidelines of Government Accounting System, and Regulation of the Minister of Home Affairs Number 64 of 2013 on Implementation of Accounting Standards Based on Accrual Government Regions, then the Regional Government is obliged to implement an accrual basis accounting system in accounting and financial reporting. In order to meet the needs of the accrual basis accounting system implementation, the Financial and Development Supervisory Agency (BPKP) developed the Regional Management Information System (SIMDA) Application version 2.7 or otherwise known as Accrual-Based Financial SIMDA.

Brebes regency is one of the regencies in Central Java that has implemented SIMDA application. In 2015, Accrual-Based Financial SIMDA trials were conducted, but their use was only up to the administrative level, while accounting and reporting were still semi manual using Microsoft Excel. In the implementation of Accrual-Based Financial SIMDA, several obstacles were found, such as lack of readiness of Local Government Organizations or institutions (OPD) to accept and apply integrated financial software such as Accrual-Based Financial SIMDA to perform accounting procedures. It takes more than a year from Local Government Organizations or institutions (OPD) to be able to adapt to Accrual-Based Financial SIMDA. Local Government Organizations or institutions (OPD) also do not have similar adequate ability to master the operation of Accrual-Based Financial SIMDA. Some have mastered SIMDA (the Regional Management Information System). However, many of them have not mastered SIMDA and they often consult to the admin of BPPKAD (Regional Revenue, Finance and Asset Management Board). Then, lack of number of admin of SIMDA in BPPKAD who are responsible for serving employees from various OPD (Local Government Organizations or institutions) in Brebes Regency. Last, implementation of SIMDA is still not optimal, due to infrastructure problems.

Based on the four constraints above we can conclude that the implementation of Accrual-Based Financial SIMDA will not be optimal if user acceptance of the application is also either. A good or a sophisticated system can not run optimally if the user does not accept the system. In order for the system to be applied optimally, efforts should be made to improve user acceptance of Accrual-Based Financial SIMDA. Changing the behavior of user acceptance can not be done directly to his behavior, but must be done through antecedents or determinants of the behavior (Mustakini, 2007: 2).

There is a theory or model that is very popular associated with user acceptance of a technology, the Technology Acceptance Model (TAM). In order to find solutions to various problems of user acceptance of Accrual-Based Financial SIMDA to Brebes District Government, the researcher analyzed the factors influencing user acceptance with Technology Acceptance Model (TAM) approach 3. TAM 3 (Venkatesh and Bala, 2008) is an expansion TAM model by combining TAM 2 (Venkatesh & Davis., 2000) and the model of perception of ease of use (Venkatesh, 2000). TAM 2 is an extension of the Original TAM model (Davis, 1986). Original TAM is an adaptation of Theory of Reasoned Action (Fishbein and Ajzen, 1975), designed specifically for the modeling of user acceptance of information systems.

Result Demonstrability (RES) is defined by Moore and Benbasat (1991: 203) as the extent to which a person believes that the results of the use of the system are tangible, observable, and communicable. This means that the individual can be expected to form a positive perception of the usefulness of the system if the covariation between the use and positive results is readily apparent. In contrary, if the system produces relevant and effective work results desired by the users, but in a way or appearance that is not very clear, the system users may not understand how the system is really useful. Venkatesh and Bala (2008: 285) find RES has a significant effect on PU. This is supported by the results of researchs by Wu et al. (2011), Jeffrey (2015), and Stewart (2013).

Venkatesh (2000: 348) explains that CPLAY is an abstraction of openness to the process of using the system and such abstract criteria are expected to provide as an anchor for the perception of ease of the use of the new system. In general, more playful individuals are expected to assess the new system as easier to use than those who are less playful (Venkatesh and Bala, 2008). This is also supported by the results of Stewart's (2013) study.

Perceived Enjoyment (ENJ) is defined as the extent to which activity using a particular system is considered pleasurable in oneself, apart from any performance consequences caused by system use (Davis et al., 1992: 1113). With the increased direct experience of the target system, the role of Computer Playfulness as a determinant of perceived ease of use of the target system is

predicted to decrease, and the system-specific Perceived Enjoyment is predicted to dominate (Venkatesh, 2000: 351). Lack of Perceived Enjoyment in system usage causes system usage to require full effort. This is also supported by the results of research by Stewart (2013), Jeffrey (2015), Rehatta and Tanaamah (2015), and Rooij (2015).

The causality relationship is reinforced by the inclusion of the model into TAM 2 (Venkatesh and Davis, 2000) and TAM 3 (Venkatesh and Bala, 2008). The influence of PEOU on PU is based on the idea that when one believes that using technology is free from effort, it will increase people's perception of the usefulness of the technology. The relationship of causality is also supported by the research results of Hambali et al (2011) Wu et al. (2011), Budiman and Arza (2013), Tjahjadi (2014), Dilla and Setiyawan (2014), Armanda and Hermanto (2015), Jeffrey (2015), Rehatta and Tanaamah (2015), and Rooij (2015).

TAM 2 and TAM 3 also corroborate the theory that PU is the primary determinant of BI. The research results of Priyohutomo (2013) show that PU has a significant effect on one's interest in using technology. The causal relationship is also supported by the research results of Nelvia and Harahap (2009), Wu et al. (2011), Muntianah et al (2012), Larasati and Purnomosidhi (2013), Jeffrey (2015), Rehatta and Tanaaman (2015), Rooij (2015), and Dewi and Warmika (2016).

When one has faith that using technology is free from effort, then interest in the use of technology will increase. Priyohutomo (2013) research results show that PEOU has a significant effect on one's interest in using technology. The causality relationship is also supported by the research results of Wu et al. (2011), Larasati and Purnomosidhi (2013), Jeffrey (2015), Rehatta and Tanaamah (2015), Armanda and Hermanto (2015), and Dewi and Warmika (2016). TAM theorizes that Behavioral Intention is a significant determinant of computer use. The use of people's computers can be predictably rationally good from their interests (Davis et al., 1989: 997). The causality relationship is also supported by the results of research Nelvia and Harahap (2009), Wu et al. (2011), Muntianah et al (2012), and Jeffrey (2015). Nainggolan (2001) states that the benefits gained has a positive influence on the acceptance of information technology. The positive influence of PU on System Usage is also supported by Sekundera (2006), Budiman and Arza (2013) and Stewart (2013). Nainggolan (2001) states the ease gained has a positive influence on the acceptance of information technology. The positive influence of PEOU on System Usage is also supported by Stewart (2013).

Based on the problems that occur in user acceptance of Accrual Based Finance SIMDA (the Regional Management Information System) at OPD (Local Government Organizations or institutions) in Brebes District Government, and the inconsistency of previous research results

(research gap), this research intends to analyze factors that determine the acceptance of users to Accrual-Based Financial SIMDA with the adapted Technology Acceptance Model 3 approach. By using TAM 3 approach, it is expected to provide solutions for issues related to user acceptance of Accrual-Based Financial SIMDA, increasing user acceptance so that Accrual-Based Finance SIMDA can be implemented optimally.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Technology Acceptance Model (TAM) introduced by Davis in 1986 is an adaptation model of TRA disclosed by Fishbein and Ajzen in 1975. TRA explains that behavior is done because the individual has an interest or intention to do it (Fishbein and Ajzen, 1975). The TRA model was adapted by Davis (1986) in developing TAM. Meanwhile, TAM theorizes that Behavioral Intention is a significant determinant of computer use. The use of people's computers can be predictably rationally good from their interests (Davis et al., 1989: 997).

TAM designed specifically for the modeling of user acceptance of information systems. This model explains two key beliefs namely (Perceived Usefulness) PU and Perceived Ease of Use (PEOU) have major relevance to computer reception behavior to find solutions to various problems of user acceptance of technology. The influence of PEOU on PU is based on the idea that when one believes that using technology is free from effort, it will increase people's perception of the usefulness of the technology.

Davis in 1986 said Perceived Ease of Use (PEOU) in TAM is a significant determinant of Perceived Usefulness. Davis (1989) develops and validates new scales for 2 specific variables, namely usability perception and ease-of-use perceptions. Davis's in 1989 explain that perceived ease of use actually becomes a causal antecedent for usability perception, as opposed to direct parallel determining system usage. In TAM 2 model that developed by Venkatesh and Davis in 2000 is extension of TAM theorizes that PEOU is the determinant of BI (Davis, 1986). When one has faith that using technology is free from effort, then interest in the use of technology will increase. Venkatesh and Bala (2008: 290) explain that PEOUs are significant in T1 (after initial training) and T2 (one month post-implementation), but not significant in T3 (three months post-implementation). Thus it can be interpreted that PEOU has a significant effect on BI, although its effect subsides over the time due to increasing experience.

Another factor that become a significant determinant of System Usage is PU (Davis, 1989: 333). Nainggolan (2001) states that the benefits gained have a positive effect on the acceptance of information technology. Sekundera (2006) also states that the benefit variable is the determining factor of user acceptance. The theory is reinforced by TAM 2 (Venkatesh and

Davis, 2000) as well as TAM 3 (Venkatesh and Bala, 2008) stating that usage behavior is determined by interest to use. TAM 2 (Venkatesh and Davis, 2000: 192) theorizes that Result Demonstrability (RES) directly affects Perceived Usefulness (PU). The findings are reinforced in TAM 3 (Venkatesh and Bala, 2008: 285) which find that RES has significant effect on PU. Meanwhile in TAM 3 that developed by Venkatesh and Bala in 2008 is an expansion TAM model by combining TAM 2 and the model of perception of ease of use (Venkatesh, 2000). The results of the study Davis et al. (1989) shows usability perceptions are the main determinants of people's interest to use computers.

TAM 2 theorizes that RES directly affects PU (Venkatesh and Davis, 2000: 192). This means that the individual can be expected to form a more positive perception of the usefulness of the system if the covariation between the use and positive results is readily apparent.

An aspect related to intrinsic motivation in user acceptance of technology is Computer Playfulness (CPLAY). There is a major theoretical framework and empirical evidence related to the positive influence of CPLAY on Perceived Ease of Use (PEOU), Venkatesh (2000) and TAM 3 (Venkatesh and Bala, 2008). Venkatesh (2000: 348) explains that CPLAY is an abstraction of openness to the process of using the system and such abstract criteria are expected to provide as an anchor for the perception of ease of the use of the new system. CPLAY is a variable of individual difference to independent system. Those who are more "playful" with computer technology are generally expected to indulge themselves in using the new system just for the sake of using it, rather than merely pursuing certain positive results associated to usage. Playful individuals tend to "underestimate" the difficulty of means or processes of using the new system because they simply enjoy the process and do not see it as a hard work compared to those who are less playful.

Perceived Enjoyment (ENJ) is defined as the extent to which activity using a particular system is considered pleasurable in oneself, apart from any performance consequences caused by system use (Davis et al., 1992: 1113). Venkatesh (2000) found a positive influence of Perceived Enjoyment (ENJ) on PEOU. With the increased direct experience of the target system, the role of Computer Playfulness as a determinant of perceived ease of use of the target system is predicted to decrease, and the system-specific Perceived Enjoyment is predicted to dominate (Venkatesh, 2000: 351). Lack of Perceived Enjoyment in system usage causes system usage to require full effort. The relationship of ENJ and PEOU is reinforced by TAM 3 theory which states that Perceived Enjoyment is a significant determinant of PEOU (Venkatesh and Bala, 2008: 286).

Based on explanation, the model in this study is illustrated as in the following figure.

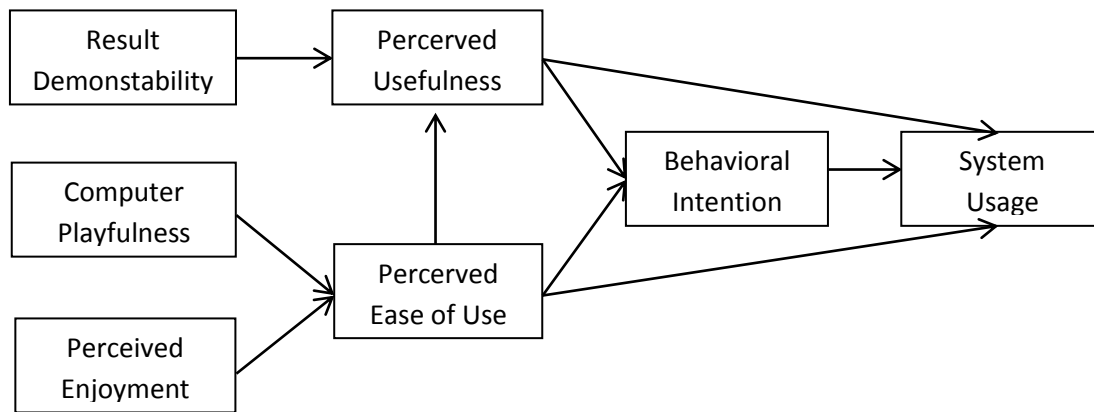


Figure 1. Conceptual Framework

3. METHODS

This is a quantitative associative research. It can also be classified as explanatory research, ie a research based on the theory or hypothesis that will be used to test a phenomenon that occurs. This study examines the factors that affect user acceptance of Accrual-Based Financial SIMDA, where the determinants of user acceptance are based on the theory of Technology Acceptance Model 3. Thus, the objects of this study are the factors that affect the acceptance of users or the use of Accrual-Based Financial SIMDA.

This research was conducted in the Local Government (Pemda) of Brebes Regency, Central Java Province. The population in this study is the Accrual-Based Financial SIMDA users of all OPDs (Local Government Organizations or institutions) in Brebes District Government, which consists of: (a) Financial Administration Officials (PPK), (b) Spending Treasurers, and (c) SIMDA Operators. The total population in this study was 147 employees, consisting of: 49 PPK, 49 Spending Treasurers, and 49 SIMDA Operators. Sampling technique was done by proportionate stratified random sampling. Based on the Slovin formula obtained the number of samples is 108 (results rounding) respondents with the following details.

This study uses the PLS-SEM approach as a tool in analyzing data with the help of Wrap PLS version 4.0 program. Hypothesis testing is done by path analysis on the model that has been made. The results of correlation among constructs were measured by looking at the value of path coefficients and significance levels wkich were then compared to the research hypothesis. At a significance level of 95% or $\alpha = 0.05$ hypothesis is accepted if the p-value is less than 0.05, and the hypothesis is rejected if the p-value is greater than 0.05.

Table 1. Calculation of Research Sample

No	Position	Calculation	Total
	(Financial Administration Officials)	49/147 x 108	36
	Spending Treasurers	49/147 x 108	36
	SIMDA Operators	49/147 x 108	36
			108

4. RESULT AND DISCUSSION

1. Result

The number of questionnaires distributed to respondents was 108 questionnaires with 106 questionnaires were given back. Therefore, the respondent's response rate was 98.15%. Meanwhile, 3 of 106 questioners could not be processed/defective/incomplete. Therefore, the number of questionnaires that can be analyzed is 103 questionnaires or equal to 95.37%. Based on data of 103 questionnaires, data analysis was conducted using Warp PLS.

a. Testing Measurement Model (Outer Model)

1) Validity testing

a) Convergent Validity

Based on the result of data analysis using WarpPLS listed in Appendix 1, the loading factor value of each indicator is greater than 0.7, so that it can be concluded that construct indicators in this research are valid and feasible to be used as a measuring tool of construct. Appendix 2 shows that the entire AVE value of the construct is greater than 0.5 so that it can be concluded that the construct indicators in this study have good convergence validity.

b) Discriminant Validity

The test results of the Discriminant Validity listed in Appendix 3 show that the loading value of RES1 to the RES construct directed RES is 0.968, higher than that of the other constructs in one indicator block. Likewise for loading values RES2, RES3, RES4, and other indicators. Thus, it can be concluded that all latent constructs predict that indicators on their blocks are better than indicators in other blocks or have good discriminant validity. Furthermore, Appendix 4 shows the AVE square root value of RES that is 0.967 greater than the correlation between constructs in the model. Similarly, the AVE square root value of each other constructs in this research model is greater than the correlation

between constructs. Thus, it can be concluded that the model has good discriminant validity.

2). Reliability Testing

Based on the results of reliability tests as listed in Appendix 5 it can be seen that the value of composite reliability for each construct is more than 0.7. Composite reliability criteria >0.7 indicate a good consistency of each indicator in the latent variable to measure the variable. Reliability test is also reinforced by Cronbach's Alpha value. Cronbach's Alpha value for all constructs in this study is more than 0.7 as shown in Appendix 6. The value is in accordance with the expected criteria. Thus, it can be concluded that the construct has good reliability.

b. Structural Model Testing (Inner Model)

1) Model Match Test (Fit Model) and Quality Index

The quality test results shown in Appendix 7 show that the model has a good fit, where P-values for APR, ARS, and AARS are below 0.05. AVIF and AFVIF values in this research model are 2,480 and 4,442 so that it can be concluded that the model in this study did not experience multicollinearity problem. The value of GoF (Godness of Fit) model of 0.809 in this study indicates that the strength of model prediction is large.

2) R-Square (R^2)

The R-Square value is used to assess the effect of a particular latent dependent variable on the latent dependent variable, whether it has a substantive effect. The result of R^2 calculation as shown in Appendix 8 for the PU construct with the value of R^2 obtained of 0.944 indicates that the PU construct variant can be explained by RES, and PEOU is 94.4%, while the remaining 5.6% is influenced by other variables outside this study. PEOU constants obtained R^2 value of 1 which can be interpreted that the variant in PEOU can be explained by 100% CPLAY and ENJ constructs. The BI construct obtains R^2 value of 0.902 which can be interpreted that the variant in BI can be explained by the PU and PEOU constructs of 90.2%, while the remaining 9.8% is influenced by other variables outside of this study. USE construct obtained R-square value of 0.693 so that it can be said that the variance in USE can be explained by the BI, PU and PEOU constructs of 69.3%, while the remaining 30.7% is influenced by other variables outside this study.

3) Predictive Relevance (Q -Square/ Q^2)

WarpPLS output in Appendix 9 shows that all dependent variables have Q-Square greater than 0 (zero). Thus, it can be concluded that the model has a predictive relevance.

c. Hypothesis Testing

Summary of hypothesis testing results of this study are presented in Table 2. Summary of Hypothesis Testing Results below:

Table 2. Summary of Hypothesis Testing Results

Hypothesis	Path	Line Coefficient Value	<i>P-value</i>	Conclusion
H₁	RES → PU	0.296	<0.001	Signifikan
H₂	CPLAY → PEOU	0.137	0.037	Signifikan
H₃	ENJ → PEOU	0.801	<0.001	Signifikan
H₄	PEOU → PU	0.599	<0.001	Signifikan
H₅	PU → BI	0.171	0.013	Signifikan
H₆	PEOU → BI	0.762	<0.001	Signifikan
H₇	BI → USE	0.273	<0.001	Signifikan
H₈	PU → USE	0.424	<0.001	Signifikan
H₉	PEOU → USE	0.145	0.028	Signifikan

c. Discussion

1) The Influence of *Result Demonstrability* (RES) to *Perceived Usefulness* (PU)

The value of path coefficient from RES to PU is 0.296 and p-value is <0.001. H₈ is accepted because p-value is <0.001, so that it can be said that Result Demonstrability (RES) significantly has a positive effect on Perceived Usefulness (PU). This is in accordance with the theories of TAM 2 (Venkatesh and Davis, 2000: 192) and TAM 3 (Venkatesh and Bala, 2008: 285) which state that RES has a significant effect on PU. This means that users of Accrual-Based Financial SIMDA can be expected to form a more positive perception of the usefulness of the system if the covariation between usage and positive outcomes is readily apparent. Conversely, if the results of the use of Accrual-Based Financial SIMDA are not easily observed, measured, and communicated, then system users are unlikely to understand how the system is actually useful. The results of this study are in line with the results of research by Wu et al. (2011), Jeffrey (2015), and Stewart (2013) stating that the Result Demonstrability has a positive effect on PU.

2) The Influence of Computer Playfulness (CPLAY) and Perceived Ease of Use (PEOU)

The coefficient value of path from CPLAY to PEOU is 0.137 and p-value is 0.037. H_{12} is accepted because the p-value is $0.037 < 0.05$. These findings are consistent with the results of Venkatesh (2000) and TAM 3 (Venkatesh and Bala, 2008) studies that explain that Computer Playfulness (CPLAY) is a significant determinant of Perceived Ease of Use (PEOU). Venkatesh (2000: 348) explains that CPLAY is an abstraction of openness to the process of using the system and such abstract criteria are expected to provide an anchor for the perception of ease of use of the new system.

Those who are more "playful" with computer technology generally prove easier to shape the perception of ease of use of Accrual-Based Financial SIMDA, rather than merely pursuing certain positive results associated with usage. Individuals who are "playful" tend to "underestimate" the difficulty of means or processes of using the new system because they simply enjoy the process and do not see it as a hard effort compared to those who are less playful. Thus, in general, more playful users can assess Accrual-Based Finance SIMDA to be easier to use than those who are less playful.

Therefore, it can be concluded that Computer Playfulness (CPLAY) has a significant positive effect on Perceived Ease of Use (PEOU). The results of this study are in line with the results of research by Stewart (2013) which states that CPLAY positively affects PEOU.

3) The Influence of Perceived Enjoyment (ENJ) on Perceived Ease of Use (PEOU)

The coefficient value of path from ENJ to PEOU is 0.801 and p-value is < 0.001 . H_{13} is accepted because p-value is < 0.001 . Perceived Enjoyment (ENJ) has a significant positive effect on Perceived Ease of Use (PEOU). The findings are consistent with the theory of TAM 3 which states that Perceived Enjoyment is a significant determinant of PEOU (Venkatesh and Bala, 2008: 286). ENJ in this research is feeling happy, enjoy, and comfortable when using Accrual-Based Finance SIMDA. When users feel happy and enjoy the process in using Accrual-Based Finance SIMDA, then the use of the system will be easier. Lack of ENJ in system usage causes system usage to require more strenuous effort. It can be concluded that Perceived Enjoyment (ENJ) has a significant positive effect on Perceived Ease of Use (PEOU). The results of this study are in line with the results of research by Stewart (2013), Jeffrey (2015), Rehatta and Tanaamah (2015), and Rooij (2015) stating that Perceived Enjoyment positively affects PEOU.

4) The Influence of Perceived Ease of Use (PEOU) on Perceived Usefulness (PU)

The path coefficient value from PEOU to PU is 0.599 and p-value is < 0.001 . H_{16} is accepted because p-value is < 0.001 . Thus, Perceived Ease of Use (PEOU) has a significant positive

effect on Perceived Usefulness (PU). This finding is consistent with the theory of TAM (Davis, 1986) which shows that PEOU is a significant determinant of PU. The results of this study are also in line with the results of Davis's research (1989) which show that the perception of ease of use actually becomes a causal antecedent for usability perception, as opposed to direct parallel determining system usage.

The causality relationship is also consistent with the theory of TAM 2 (Venkatesh and Davis, 2000) and TAM 3 (Venkatesh and Bala, 2008). The influence of PEOU on PU is based on the idea that when someone believes that using the Accrual-Based Financial SIMDA is free from effort, it will improve people's perceptions of the usefulness of Accrual-Based Financial SIMDA. This research is consistent with the results of the researches by Nelvia and Harahap (2009), Hambali et al (2011), Wu et al. (2015), Armanda and Hermanto (2015), Jeffrey (2015), Rehatta and Tanaamah (2015), as well as Rooij (2015), and (Rooij (2015), Dili and Setiyawan (2014), Tjahjadi (2014) 2015) stating that Perceived Ease of Use (PEOU) has a positive effect on Perceived Usefulness (PU).

5) The Influence of Perceived Usefulness (PU) on Behavioral Intention (BI)

The value of path coefficient from PU to BI is 0.171 and p-value value is 0.013. H14 is accepted because the p-value value is $0.013 < 0.05$. Perceived Usefulness (PU) has a positive effect on Behavioral Intention (BI). This finding is consistent with the theory of TAM (Davis, 1986) which explains that PU has a major relevance to computer acceptance behavior. These findings are consistent with the results of Davis et al. (1989) which shows usability perception is a major determinant of people's interest in using computers. The relationship of perceptions of usefulness and behavioral interest is based on the idea that in organizational settings, people form an interest in behavior because they believe it will improve their performance, above and above whatever positive or negative feelings can be encouraging towards such behavior (Davis et al., 1989: 986).

If someone has a belief that using an Accrual-Based Financial SIMDA will improve the performance of his work, then that belief will increase the person's interest to use it. However, if someone has a belief that using the Accrual-Based Financial SIMDA will not improve the performance of his work, then the belief will make the person not interested to use it. The results of this study are consistent with the theory of TAM 2 (Venkatesh and Davis, 2000) and TAM 3 (Venkatesh and Bala, 2008) which explains that MPW is the primary determinant of BI. The relationship of causality is also in line with the results of Nelvia and Harahap (2009), Wu et al. (2011), Muntianah et al (2012), Larasati and Purnomosidhi (2013), Priyohutomo (2013), Jeffrey (2015), Rehatta and Tanaaman (2015), Rooij (2015), and Dewi and Warmika (2016).

6) The Influence of Perceived Ease of Use (PEOU) on Behavioral Intention (BI)

The value of path coefficient from PEOU to BI is 0.762 and p-value is <0.001 . H_{15} is accepted because the p-value is <0.001 . Thus, Perceived Ease of Use (PEOU) has a significantly positive effect on Behavioral Intention (BI). This finding is consistent with the theory of TAM 2 (Venkatesh and Davis, 2000) which explains that Perceived Ease of Use (PEOU) is the determinant of Behavioral Intention. When a person has a belief that using Accident-Based Financial SIMDA is free from strenuous effort, then interest in the use of technology will increase. Conversely, when a person has a belief that using a Accrual-Based Financial SIMDA is in need of a hard effort, then that person is not interested in using it. The findings are also consistent with TAM 3 (Venkatesh and Bala, 2008) stating that PEOU is a significant determinant of BI. The relationship of causality is also in line with the results of researches by Wu et al. (2011), Larasati and Purnomosidhi (2013), Priyohutomo (2013), Jeffrey (2015), Rehatta and Tanaamah (2015), Armanda and Hermanto (2015), and Dewi and Warmika (2016).

7) The Influence of Behavioral Intention (BI) on System Usage (USE)

The path coefficient value from BI to USE is 0.273 and p-value <0.001 . H_{17} is accepted because the p-value is <0.001 . Thus, it can be concluded that Behavioral Intention (BI) has a significant positive effect on System Usage (USE). The results of this research are consistent with TRA (Fishbein and Ajzen, 1975) which explains that behavior is done because the individual has an interest or intention to do so. These findings are consistent with TAM (Davis, 1986) which explains that Behavioral Intention is a significant determinant of computer use.

The use of Accrual-Based Financial SIMDA is influenced by his interest in using the system. Someone who has a high interest, will always use Financial SIMDA whenever needed to complete his work. Conversely, a person who is not interested or less interested will tend to avoid using Accrual-Based Financial SIMDA. This is in accordance with the results of research by Davis et al. (1989: 997) stating that the use of computer by people can be predictably rationally good of their interests. These findings are consistent with TAM 2 (Venkatesh and Davis, 2000) and TAM 3 (Venkatesh and Bala, 2008) stating that the behavior of use is determined by the interest to use. The results of this study are also in line with the results of research Nelvia and Harahap (2009), Wu et al. (2011), Muntianah et al (2012), and Jeffrey (2015).

8) The Influence of Perceived Usefulness (PU) on System Usage (USE)

The path coefficient value from PU to USE is 0.424 and p-value is <0.001 . H_{18} is accepted because p-value is <0.001 . Thus, it can be concluded that Perceived Usefulness (PU) significantly has a positive effect on System Usage (USE). The results of this study are

consistent with the results of research by Davis (1989) who found PU as a significant determinant of System Usage. If a person believes that the Accrual-Based Financial SIMDA can improve the performance of his work, he will always use it whenever necessary to complete his work. In contrary, if one believes that the Accrual-Based Financial SIMDA is lack of ability or is not able to improve the performance of his work, then he will tend to avoid the use of Accrual-Based Financial SIMDA. The results of this study are in line with the research results by Sekundera (2006), Budiman and Arza (2013) and Stewart (2013).

9) The Influence of Perceived Ease of Use (PEOU) on System Usage (USE)

The path coefficient value from PEOU to USE is 0.145 and p-value is 0.028. H_{18} is accepted because the p-value is $0.028 < 0.05$. Thus, it can be concluded that Perceived Ease of Use (PEOU) significantly has a positive effect on System Usage (USE). The results of this study are consistent with the results of research by Davis (1989) who found PEOU as a significant determinant of System Usage. If someone feels confident that Accrual-Based Financial SIMDA is easy to use, then he will always use it whenever necessary to complete his work. Conversely, if one believes that the Accrual-Based Financial SIMDA is lack of ease to use, then he will tend to avoid using the Accrual-Based Financial SIMDA. The results of this study are in line with the research results of Nainggolan (2001), Sekundera (2006), and Stewart (2013).

5. CONCLUSION

This research aims to analyze the user's acceptance of the Accrual-Based Financial SIMDA by using Technology Acceptance Model 3 adapted approach. The result shows that the System Usage (USE) is affected by three variables, namely: Behavioral Intention (BI), Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Behavioral Intention (BI) is affected by Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Perceived Usefulness (PU) is affected by Result Demonstrability (RES) and Perceived Ease of Use (PEOU). Meanwhile, Perceived Ease of Use (PEOU) is affected by the Computer Playfulness (CPLAY) and Perceived Enjoyment (ENJ). The theoretical implication of this research is that the results of research are expected to strengthen the technology acceptance model (TAM), support the expansion of the model, and provide additional references to the scientific development. The practical implication is that this research is expected to provide input for the Brebes District Government for solving problems related to user acceptance of Accrual-Based Financial SIMDA so that the system can be implemented optimally.

Researchers in this study realize that there are still some limitations that can affect the results of the research. Measurement of each variable only at one point in time might have an

impact on the research results. It is recommended to conduct research with three points such as TAM 2 (Venkatesh and Davis, 2000) and TAM 3 (Venkatesh and Bala, 2008), ie: pre-implementation, one month post implementation, and three months post implementation. Future research is also recommended to start since pre-implementation, so that testing can be done on Objective Usability and Self-Predicted Usage. Pre-implementation research is well suited for system appraisal / pre-purchase applications or for predicting user acceptance of the prototype system so that feedbacks can be made before the final system is finished and ready to be implemented. Future research is also suggested to be developed out of public sector organizations, ie development in the private sectors so that as voluntary variable can be tested. It is also suggested to use TAM 3 approach for selection or selection of some alternative systems that will be applied in an agencies / organizations.

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APPENDIX
Appendix 1. Structure Loading

INDIKATOR	RES	CPLAY	ENJ	PU	PEOU	BI	USE
RES1	0.968						
RES2	0.965						
RES3	0.956						
RES4	0.978						
CPLAY1		0.940					
CPLAY2		0.950					
CPLAY3		0.964					
CPLAY4		0.937					
ENJ1			0.980				
ENJ2			0.984				
ENJ3			0.988				
PU1				0.990			
PU2				0.987			
PU3				0.991			
PU4				0.990			
PEOU1					0.980		
PEOU2					0.960		
PEOU3					0.981		
PEOU4					0.963		
BI1						0.984	
BI2						0.987	
BI3						0.982	
USE1							0.970
USE2							0.970

Sumber: Output WarpPLS 4.0

Appendix 2. Average Variance Extracted (AVE)

RES	CPLAY	ENJ	PU	PEOU	BI	USE
0.935	0.899	0.968	0.979	0.943	0.969	0.942

Source: Output WarpPLS 4.0

Appendix 3. Cross Loading

INDIKATOR	RES	CPLAY	ENJ	PU	PEOU	BI	USE
RES1	0.968	0.799	0.912	0.909	0.924	0.856	0.805
RES2	0.965	0.794	0.901	0.895	0.913	0.884	0.767
RES3	0.956	0.822	0.924	0.923	0.932	0.893	0.811
RES4	0.978	0.813	0.934	0.923	0.928	0.895	0.765
CPLAY1	0.785	0.940	0.793	0.806	0.808	0.759	0.751
CPLAY2	0.820	0.950	0.825	0.838	0.845	0.842	0.763
CPLAY3	0.788	0.964	0.792	0.821	0.825	0.811	0.770
CPLAY4	0.773	0.937	0.778	0.786	0.775	0.783	0.748
ENJ1	0.925	0.836	0.980	0.927	0.942	0.900	0.791
ENJ2	0.941	0.829	0.984	0.943	0.949	0.911	0.783
ENJ3	0.936	0.816	0.988	0.940	0.954	0.921	0.780

PU1	0.939	0.854	0.948	0.990	0.956	0.913	0.818
PU2	0.928	0.848	0.937	0.987	0.947	0.907	0.822
PU3	0.937	0.850	0.940	0.991	0.953	0.926	0.808
PU4	0.933	0.842	0.944	0.990	0.949	0.917	0.805
PEOU1	0.948	0.846	0.961	0.964	0.980	0.935	0.810
PEOU2	0.901	0.816	0.904	0.905	0.960	0.888	0.776
PEOU3	0.934	0.852	0.952	0.943	0.981	0.926	0.808
PEOU4	0.929	0.817	0.925	0.920	0.963	0.925	0.790
BI1	0.915	0.834	0.925	0.925	0.944	0.984	0.784
BI2	0.901	0.833	0.916	0.921	0.937	0.987	0.805
BI3	0.879	0.822	0.893	0.887	0.914	0.982	0.783
USE1	0.760	0.774	0.746	0.772	0.775	0.752	0.970
USE2	0.820	0.778	0.802	0.823	0.816	0.807	0.970

Source: Output WarpPLS 4.0

Appendix 4. AVE Quadrative Root Value and Correlation between Latent Constructs

INDICATORS	RES	CPLAY	ENJ	PU	PEOU	BI	USE
RES	0.967	0.835	0.949	0.944	0.956	0.912	0.814
CPLAY	0.835	0.948	0.841	0.857	0.858	0.843	0.799
ENJ	0.949	0.841	0.984	0.952	0.964	0.926	0.798
PU	0.944	0.857	0.952	0.990	0.961	0.925	0.822
PEOU	0.956	0.858	0.964	0.961	0.971	0.946	0.820
BI	0.912	0.843	0.926	0.925	0.946	0.985	0.803
USE	0.814	0.799	0.798	0.822	0.820	0.803	0.970

Source: Output WarpPLS 4.0

Appendix 5. Composite Reliability

Construct	Composite Reliability
RES	0.983
CPLAY	0.973
ENJ	0.989
PU	0.995
PEOU	0.985
BI	0.990
USE	0.970

Sumber: Output WarpPLS 4.0

Appendix 6. Cronbach's Alpha

Construct	Cronbach's Alpha
RES	0.977
CPLAY	0.962
ENJ	0.984
PU	0.993
PEOU	0.980
BI	0.984
USE	0.938

Source: Output WarpPLS 4.0

Appendix 7. Summary of Rule of Thumb and Quality Index

Criteria	Rule of Thumbs	Results
APC, ARS, AARS	$P\text{-value} \leq 0,05$	<0.05
AVIF	Ideally $\leq 3,3$ but value ≤ 5 is still accepted	2.480
AFVIF	Ideally $\leq 3,3$ but value ≤ 5 is still accepted	4.442
Godness Tenenhaus	$\geq 0,10, \geq 0,25, \geq 0,36$ (small, midle, big)	0.809
SPR	Ideally = 1 but value ≥ 7 is still accepted	0.900
RSCR	Ideally = 1 but value ≥ 9 is still accepted	0.996
SSR	Accepted if $\geq 0,7$	1
NLBCDR	Accepted if $\geq 0,7$	0,975

Source: Output WarpPLS 4.0

Appendix 8. Value of R-Square Dependent Variable

Construct	<i>R-Square</i>
PU	0.944
PEOU	1.00
BI	0.902
USE	0.693

Source: Output WarpPLS 4.0

Appendix 9. Value of Q-Square Dependent Variable

Construct	<i>Q-Square</i>
PU	0.944
PEOU	0.951
BI	0.903
USE	0.697

Source: Output WarpPLS 4.0