The Determinant of Behavioral Intention to Use Village Financial Information System Case in Indonesia

Deni Oktavia¹, Alwan Sri Kustono², Muhammad Miqdad³

Accountancy Department, Post Graduate Program of Jember University, Indonesia

Abstract: E-Village budgeting (EVB), the village financial administration system, were applied using in 189 villages in Banyuwangi Regency, Indonesia. The research examine technology acceptance model (TAM) in implementation of EVB system. There are five hypothesis that tested based on TAM. The data analysis technique used structural equation model with the analysis of moment structure program. Structural equation model is defined as a set of statistical techniques that allow testing of a relatively complex set of relationships. Research variables include the association perceived usefulness, perceived ease of use, attitude to using, and intention to use. Perceived ease of use relates to perceived benefits and attitude in the use of EVB information systems. The perceived usefulness is not related to the intention to use the EVB information system. Attitude to using has a relationship with the intention to use the EVB information system which indicates that attitude is related to the desire to use the system.

Keywords: perceived ease of use, perceived usefulness, attitude to using, behavioral intention to use

1. Introduction

The purpose of village financial reporting accountability is to realize good village governance. The results of good village governance are good village financial governance, participatory village planning and budgeting, integrated and aligned with regional and national planning, reduced abuse of power / authority resulting in legal problems and improved service quality to rural communities [1].

Anticipating more transparent and accountable village financial reporting needs, the Banyuwangi district government published regulation no. 15/2015 concerning village financial management in Banyuwangi Regency, Indonesia. In the regent's regulation, the village government in implementing village financial management is required to use an application program built by the district government and implemented in stages in accordance with the development of the application system. E-Village Budgeting enables Village Governments to carry out village financial management cycles in an accountable manner starting from planning, implementation, administration, reporting, accountability and supervision.

TAM model developed by Davis (1989) is one of the most widely used models in information technology research because this model is simpler and easier to implement [1]. The TAM model was adopted from the Theory of Reasoned Action (TRA) model, which is a theory of reasoned action developed by Fishben and Ajzen[2].

This research is different from previous research because the research respondents were village officials in Banyuwangi Regency. This study looks at the model of technology acceptance in village officials who have different characteristics with employees or civil.

1.1 Research Problem

The problems formulated in the study are as follows: is there influence from perceived ease of use, perceived usefulness, attitude toward using to behavioral intention to use e-village budgeting?

2. Development of Hypotheses

2.1 Perceived Ease of Use Influence Perceived Usefulness

Village devices will find it easier to use the system if the system manager provides a more user-friendly display (easy operation, easy to understand interface, and charging error warning) on the system. The perceived ease of use will increase (perceived behavioral control) [4]. On the other hand, village officials will know the benefits of the system if the system is easy to use. When users think the system is easy to use, they will have a positive attitude towards the system. Based on the description above, the hypothesis proposed is:

H1: The perceived ease of use influence the perceived usefulness.

2.2 Perceived Ease of Use Influence Attitudes to Using

Perceived ease of use is a belief about the decision making process. Perceived ease of use is a perception where someone will think that how easy it is to use an information technology in supporting their activities [4]. The attitude of e-village budgeting users will increase in line with the increase in perceived ease of use. If a village official feels easy to use, the more positive the attitude towards the application system. Based on the description above, the hypothesis proposed is:

H2: The perceived ease of use influence attitude to use e-village budgeting.
2.3 Perceived Usefulness Influence Attitude to Using

Previous studies concluded that perceptions of benefits and perceptions of the ease of operating the system had an impact on the attitude of employees in using the new system [5]. If users are easy to use, they will be more willing to use it to find information that is ordered to improve the quality of their tasks. The usefulness of an information system is a benefit that is obtained or expected by the user in carrying out their duties and work, so that the level of benefits influences the user's attitude towards the system. Based on the description above, the hypothesis proposed is:

H3: Perceived usefulness influence attitude to use e-village budgeting.

2.4 Attitude to using Influence Behavioral Intention to Use

In the implementation of information technology there is empirical evidence which attitude to using has a significantly positive effect on intention to use information technology [6]. The intention of using information technology is influenced by employee perceptions of the usefulness or benefits arising from information technology. The more employees feel that information technology can generate benefits, the greater their intention to use information technology in the work environment. Based on the description above, the hypothesis proposed is:

H5: The attitude of the user influences the behavioral intention to use e-village budgeting.

3. Research Methods

3.1 Analysis Methods

The data analysis technique used in this study is to use SEM (Structural Equation Model) with the AMOS (Analysis of Moment Structure) program. Structural equation model, Structural Equation Model (SEM) is defined as a set of statistical techniques that allow testing of a relatively complex set of relationships, simultaneously [6]. A complicated relationship can be built between one or several dependent variables with one or several independent variables. Each dependent and independent variable can be in the form of a factor or construct, which is constructed from several indicator variables. In this study, the main basis for developing variables is the technology acceptance model. The compiled model was developed with this perspective.

4. Result and Discussion

4.1 Testing of Hypotheses

The next test is regression weight testing. This test is conducted to see the strength of the relationship of each variable proposed in this study. The results of this test can be seen in table 4.1 below.

### Table 4.1: Regression Weights

<table>
<thead>
<tr>
<th></th>
<th>Estimate</th>
<th>S.E.</th>
<th>C.R.</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>PU ←→ PEOU</td>
<td>.463</td>
<td>.101</td>
<td>4.608</td>
<td>***</td>
</tr>
<tr>
<td>ATT ←→ PEOU</td>
<td>.380</td>
<td>.118</td>
<td>3.224</td>
<td>.001</td>
</tr>
<tr>
<td>ATT ←→ PU</td>
<td>.910</td>
<td>.175</td>
<td>5.207</td>
<td>***</td>
</tr>
<tr>
<td>BI ←→ PU</td>
<td>-.017</td>
<td>.232</td>
<td>-.072</td>
<td>.943</td>
</tr>
<tr>
<td>BI ←→ ATT</td>
<td>1.102</td>
<td>.308</td>
<td>3.575</td>
<td>***</td>
</tr>
</tbody>
</table>

Hypothesis 1 in this study states that perceived ease of use has a positive effect with perceived usefulness in the use of EVB information systems. From the analysis of table 4.1 it is known that the CR value on the effect of perceived ease of use on usefulness is 4.608 with a P value of 0.000. Both of these values show results that correspond to the acceptance criteria, namely the CR above 1.96 and the probability (P) below 0.05. Hypothesis 1 in the study was accepted. Thus it is concluded that there is a significant influence between perceived ease of use and perceived usefulness.

Hypothesis 2 states that perceived ease of use affects the attitude to using the EVB system. Based on the test results it is known that the CR value in the relationship of perceived ease of use with attitude to using is 3.224 with a probability value of 0.001 (<0.05) which indicates that hypothesis 2 is accepted. Thus it was concluded that the increase and decrease in perceptions regarding the ease of the EVB system were used to have an impact on the attitude of village heads and village officials to the EVB system.

Hypothesis 3 of this study states that perceived usefulness has a positive relationship with attitudes to using information systems (EVB). Based on the results of the hypothesis 3 test, it is known that the CR value in the relationship between the two variables is 5.207 (>1.96) with a probability value of 0.000 (<0.05) which indicates that the hypothesis is accepted. The results of this study support the statement of Davis (1989) which states that there is a relationship between perceived usefulness and attitude to using.

In hypothesis 4 it is stated that perceived usefulness has a positive relationship with the intention to use the EVB information system. Based on table 4.1, it is known that the CR value of the perceived benefit relationship with intention to use is 5.207 (>1.96) with a probability value of 0.000 (<0.05) which indicates that the hypothesis is accepted.

Hypothesis 5 states that attitude to using has a positive relationship with the intention to use the EVB information system. Based on the results of the model test it is known that the CR value on the relationship between attitude and intention to use is 3.573 (>1.96) with a probability value of 0.000 (<0.05) which indicates that hypothesis 4 is rejected.

It was known that attitude variables were included in high criteria, while intention variables to use were included in high criteria, so that the willingness of village heads and village officials to use the EVB system was influenced by feelings of like and dislike of the system which was mandatory from the district government. The relationship between the two shows that the attitude of village heads and village officials to the EVB system has an impact on the desire to use the system. This may be related to the existence.
of policies from the district government as a necessity, so that the desire to use or not to use is driven by attitudes towards these respondents.

5. Conclusions and Recommendations

5.1 Conclusions

This study aims to analyze the process of receiving EVB information systems by using TAM (technology acceptance model) on villages government in Banyuwangi Regency. The model used in this study is the technology acceptance model(TAM) model on EVB information systems. Research variables include the association perceived usefulness, perceived ease of use, attitude to using, and intention to use. Perceived ease of use relates to perceived benefits and attitude in the use of EVB information systems. The perceived usefulness is not related to the intention to use the EVB information system. Attitude to using has a relationship with the intention to use the EVB information system which indicates that attitude is related to the desire to use the system.

5.2. Recommendation

This study has limitation as the survey process is carried out after system changes occur, so that perceptions about EVB do not reflect intention variables to use the system. For future research that uses the TAM concept, it is better to consider the timeliness of the survey so that the village head and the village apparatus of the respondent can better perceive the TAM variables.

The implication that can be drawn from this fact is that the application of a new system can be done by considering the ease of village heads and village officials to use the system. This convenience drives the feeling of benefits to the system. The usefulness of the system is the attitude of liking the system, so that the attitude results in acceptance and the desire to use. The important thing needs to be put forward by the district government in applying the new system so that the objectives of the administration of the two provinces are achieved. The new system should be designed in a friendly service so that it is easily applied by village heads and village officials. The application of the system needs to be considered in terms of both factual and perceived ease. Perception about the difficulty or ease of the system can be overcome by training and socializing the new system.

References


