



Perceptions of Usefulness and Behaviors to Keep Using in the Implementation of Regional Management Information System Applications

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Abstract

The purpose of this study is to test the successful implementation of the Regional Management Information System (*Sistem Informasi Manajemen Daerah*—SIMDA) by linking the perceived ease of users mediated by perceptions of behavior to continue to use and benefit. This research is quantitative research with a survey method using a questionnaire at the South Sumatra Provincial Government. Then, the data is processed and analyzed using PLS. From the results of the analysis, it is found that there is no significant influence between the relationship between perceived ease of use and the successful implementation of the Regional Information Management System, but perceptions of usefulness and behaviors to keep using can be strong influence between relationship between perceived ease of use and the successful implementation of system. This research contributes to the decision makers of accounting system developers to consider the factors that encourage system users who can try to participate in realizing the successful implementation of the system itself.

Keywords: Perception of usefulness, Behavior to keep using, SIMDA.

INTRODUCTION

Studies related to system implementation have been carried out by a number of researchers such as Priskila et al. (2018) who tested it in the Palangkaraya regional government of Kalimantan. Then Rahimi et al. (2018) found in his literature study that the TAM concept in the dynamic

realm of health agencies must integrate components from theoretical frameworks such as the theory of planned behavior and the theory of integrated acceptance and use of technology, as well as by adding variables in certain contextual settings. it reflects the concepts of subjective norms and self-efficacy, but

also considers compatibility, experience, training, anxiety, habits, and facilitators. However, Laffey & Lin (2006) found that subjective norms of beliefs that represent the influence of instructors, mentors, and peers to use the system and only the influence of mentors are significant on perceived ease of use of the system. Hsieh & Lin (2018) found that systems, information, and service quality are the main determinants of intention-to-use behavior.

The results of the study by Priskila et al. (2018), Rahimi et al. (2018), and Hsieh & Lin (2018) become a consideration for the authors to continue further studies involving aspects of the behavior of the system users themselves and their success. This study aims to testing the perceived ease of use of the system on the successful implementation of the Regional Management Information System mediated by perceived behavior to continue to use and obtain perceived benefits.

The SIMDA application is a product of information system technology used by many local governments in Indonesia in managing their regional finances. According to Anshar (2013), the SIMDA application is a database application that aims to facilitate

regional financial management within the Regional Apparatus Organization (*Satuan Kerja Perangkat Daerah—SKPD*). The SIMDA application was developed by paying attention to and implementing the Government Internal Control System (*Sistem Pengendalian Internal Pemerintah—SPIP*). Therefore, controlling the application is a must to serve as a guideline for local governments in implementing the SIMDA application that produces Regional Government Financial Reports (*Laporan Keuangan Pemerintah Daerah—LKPD*). Local governments are currently being required to produce LKPDs that have high accountability and transparency values.

In accordance with Law No. 17 of 2003 concerning State Finance, Law No. 14/2008 concerning Public Information Disclosure, and PP No. 65/2010 regarding amendments to PP No. 56/2005 concerning Regional Financial Information Systems, local governments are not only required to produce financial reports that are accountable and accountable but are also required to follow the pattern of technological development, namely through system implementation. several regions have shown their existence for achieving success in implementing the system, including the local government of Palangkarya

(Priskila et al., 2018), the government of Tlekung Village, Batu City (Savira et al., 2021), The Government of the Kulonprogo Regency of Yogyakarta (Alfian, 2014) and the Grobogan Government of Central Java (Laksono,2017).

According to Djaja Sukirman (2009), the success of implementing the SIMDA application is influenced by many factors, one of which is the understanding of the local government in preparing LKPD using information technology by end users or understanding in following the flow of regional financial transactions using the SIMDA application. Saputro et al. (2016) states that by overcoming application weaknesses it will be better, end user satisfaction can be used to measure the successful implementation of accounting software used in an organization.

Davis (1989) defines usefulness as a level where a person believes that the use of a particular subject will be able to increase the person's work performance. Based on this definition, it can be interpreted that the benefits of the use of information technology can improve performance, increase productivity, and increase work performance and the performance of those who use it. The use of information technology is the benefit expected by IT users in carrying out

their duties. Using SIMDA is faster, easier, and more accurate and useful for LKPD managers, users will experience real benefits in using SIMDA and will tend to keep using this technology and can minimize failures in reporting and the success rate of SIMDA users is more accurate.

According to Davis (1989) behavior to keep using is a behavioral tendency to keep using information systems in a person can be predicted from his attitude and attention to information technology. Attitudes that show a desire to add supporting features, motivation to keep using, and a desire to motivate others to use information technology greatly encourage the successful adoption of an information system technology. In the presentation of LKPD, if the manager finds it easier to use the SIMDA application and can improve performance, the manager will continue to use SIMDA and the success rate of SIMDA is more accurate.

This current research is intended to retest and develop previous TAM study conducted by Priskila et al. (2018), Rahimi et al. (2018) and Hsieh & Lin (2018) with their inconsistency of result that motivate to continue these research. What distinguishes this research from previous research is the data analysis method used, this

research uses SEM (Structural Equation Modeling) analysis which is operated through the PLS program and the researcher tries to expand the scope of the object, namely the South Sumatra Provincial Government.

South Sumatra is one of the provinces in Indonesia, in accordance with the South Sumatra BI directive that the South Sumatra Government is required to follow the digitization of financial transactions within the local government. In addition, the South Sumatra provincial government, namely the city of Palembang, is the only government in South Sumatra that has used system-based applications in the organization of its activities, including the Online Financial SIMDA Application, Official Travel Application, Letter Application and Saving Documents to facilitate the smooth running of tasks in South Sumatra Provincial Government Environment. The South Sumatra Provincial Government as the SIMDA Application User must be adjusted to the needs of the local government in drafting LKPD with the aim of producing LKPD with Unqualified Opinions (WTP). So, the level of usefulness of the SIMDA application influence to the success of implementing the application, these results are in line with Sayekti & Putarta (2016).

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

The TAM model developed by Davis (1989) that was actually adopted from the Theory of Reasoned Action (TRA) model, namely the theory of reasoned action developed by Fishbein, M., & Ajzen (2012). The purpose of this model is to explain the main factors of information technology user behavior towards the acceptance of the use of information technology itself. According to Handayani & Saputera (2019). Perceived ease of use is defined as the extent to which a person believes that using a technology will be free from effort. If someone believes that information systems are easy to use then he will use them. Conversely, if someone believes that information systems are not easy to use, then he will not use them. Several previous studies were conducted by Davis (1989), Avis (1982), and Igbaria et al. (1997). According to Wibowo (2008), the usefulness dimension consists of the usability dimension, namely making work easier, more useful, and increasing productivity. Meanwhile, the dimension of effectiveness is increasing effectiveness and developing job performance.

The level of use of a technology in a person can be predicted from the attitude of his attention to the

technology, for example the desire to add supporting features, motivation to keep using, and motivate other users (Davis, 1989). The results of previous studies indicate that behavioral interest is a good predictor of technology acceptance from system users (for example, research conducted by Taylor & Todd (1995) and Chen & Zhou (2016))

According to Sayekti & Putarta (2016) if SIPKD users have the perception that SIPKD is easy to use and makes their work easier, they will increasingly use SIPKD to complete their work. AM considers that there are two main variables in adopting information systems, namely user perceptions of perceived usefulness and user perceptions of perceived ease of use. The intensity of use and interaction between the user and the system can also indicate ease of use. The system that is often used shows that the system is better known, easier to operate and easier to use by its users (Davis, 1989). Ease of use makes work more quickly completed and the purpose of the system is achieved, this argument supported by Hsieh & Lin (2018).

Based on the explanation above, the first hypothesis in this study is as follow:

H₁: Perceived ease of use Influence the successful implementation of the SIMDA application.

Research conducted by Sayekti & Putarta (2016) states that if users have the perception that SIPKD is easy to use and useful in completing their work, users will increasingly use SIPKD in their work. Perceived usefulness is the degree to which a person believes that the use of a particular system will be able to improve that person's work performance. TAM predicts user acceptance based on trust, behavior, and perceived usefulness. the greater the perceived benefits, the user will assume that the system will have an impact on the performance and complexity of a system is no longer a barrier to users because of the perceived impact. Perceived usefulness can bring to quality of information is highly influencing the achievement of regional financial information system (Priskila et al., 2018).

Based on the description above, the hypothesis is as follow:

H₂: Perceived usefulness mediates the relationship between perceived ease of use to the successful implementation of the SIMDA application

Research by Wibowo (2008) shows that the level of use of computer technology in a person can be predicted from the attitude of his attention to the technology, for example the desire to add supporting software, motivation to keep using, and the desire to motivate other users. Individual attitudes towards information technology in the form of acceptance or rejection of using it related to the tendency of users to continue to use information technology. The behavior to keep using is driven by the comfort felt by the user towards a system that can occur from the ease of use. This of course encourages the use of sustainability which makes the system itself functional and successfully implemented. Behavior to keep using very like is with trust about system, so if user trust that system is ease to use and make highly successful implementation of system itself (Purba, Samsir, & Arifin, 2020).

Based on the description above, the hypothesis is as follows:

H₃: Perceived behavior to keep using mediates the relationship between perceived ease of use to the successful implementation of the SIMDA application.

METHOD

Davis (1989) defines perceived ease of use as "the degree to which a person believes that using a particular system would be free of effort". That is, the degree to which a person believes that using a particular system will be effort-free. The presence of a technology will be perceived differently by someone. There is someone who thinks this technology will provide convenience and benefits, but there are also those who think otherwise. Perceived usefulness is defined as "the degree to which a person believes that using a particular system would enhance his or her job performance" (Davis, 1989). That is, perceived usefulness is the degree to which a person believes that the use of a particular system will be able to improve that person's work performance.

Perception to keep using is the interest of an individual to continue to participate and use a system where the intention to reuse a system occurs after the user feels comfortable and the system provides benefits. The success of information system development is highly dependent on the conformity of expectations between system analysts, users, sponsors and customers. The development of information systems requires a careful planning and

implementation, to avoid resistance to the system being developed (resistance to change).

Sources of data in this study use primary data. The population in this study were SKPDs in South Sumatra Province. The sample is part of the population (part or representative of the population to be studied) (Sugiyono, 2016). The sample in this study is the Head of the Department, Head of Sub Division of Finance, Staff of Accounting, Treasurer, Operator of Simda, Assistant of Accounting who are within the scope of the South Sumatra Provincial Government.

To test the proposed hypothesis, the SEM (Structural Equation Modeling) analysis technique is used which is operated by PLS (Partial

Least Squares). The research model that will be used in this study is a tiered structure model and to test the proposed hypothesis, the SEM (Structural Equation Modeling) analysis technique is used which is operated through PLS (Partial Least Squares). SEM is one type of multivariate analysis in the social sciences (Hair, J,T. Hult, C. Ringle, 2017). PLS is a powerful analytical method and is often referred to as soft modeling because it eliminates OLS (Ordinary Least Squares) assumptions, regression, such as data must be normally distributed because it is multivariate and there are no multicollinearity problems between exogenous variables (Sholihin and Ratmono, 2021).

Table 1. Demographic of Respondent

	Namely	Amount	Total
Gender	Male	53	127
	Female	74	
Age	20-30	41	127
	30-40	46	
	40-50	32	
	50-60	8	
Position of Office	Treasure	12	127
	Head of Sub Division of Finance	30	
	Staff of Accounting	50	
	Operator of Simda	20	
	Assistant of Accounting	17	

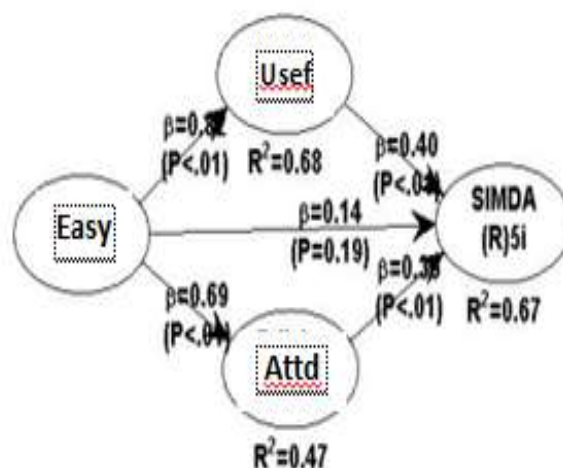


Figure 1. Path Diagram

RESULTS AND DISCUSSION

Based on the results of data processing using Warp PLS (Figure 1) with mediating variables (Baron and Kenny, 1986) the data in this study passed the validity and reliability tests. The results of the hypothesis are as follows.

Result

Perceived Ease of Use Influence the Successful Implementation of the SIMDA Application

According to the result of data, the first hypothesis that predict relationship between perceived ease of use Influence and the successful implementation of the SIMDA application is not supported, with *p value* > 0.05 or 0.19.

Perceived Usefulness Mediates the Relationship between Perceived Ease of Use to the Successful Implementation of the SIMDA Application

The second hypothesis H₂ is supported. The relationship between the benefits to the successful implementation of the SIMDA application is significant with a p-value of 0.005 and the relationship between the Ease of use and the perceived usefulness is significant with a p-value of < 0.001.

Perceived Behavior to Keep Using Mediates the Relationship between Perceived User Convenience and the Successful Implementation of the SIMDA Application.

The third hypothesis H₃ is supported, with the significance of the

results of the relationship between user ease of behavior and perceptions of behavior towards the successful implementation of the SIMDA application with a p-value of 0.001.

Discussion

Based on the results above, hypothesis one is not supported. Ease of use is a concept that has received attention in the use of information systems technology. The individual's effort to become a resource to do and try should be part of allocating more opportunities. Therefore, a system that requires small effort is said to be easier to use than a system requiring more effort. This shows that the ease of using information technology in the Regional Work Units (SKPD) can help facilitate work to make it better if it is followed by the willingness of users to continue to try to use it in line with Sayekti & Putarta (2016). This Research is not consistence with Hsieh & Lin (2018) and Priskila et al. (2018). Users, namely the South Sumatra Provincial Government in general consist of several SKPDs and have different perceptions of ease in their work supported by different educational backgrounds so that different levels of understanding.

Perceptions of usefulness is a trust about make a choice. if user feel that trust about system can

usefulness so user will usage (Purba, Samsir and Arifin, 2020). Perceptions of usefulness is one of several component in Technology Accepted Model (TAM) that influence relationship between ease of use system and successful implementation of system (Davis, 1989). This result consistent with Rahimi et al. (2018) and Hsieh & Lin, (2018).

Putra et al. (2021) define behavior to continue to use as a behavioral tendency to continue to use technology. The level of use of a technology in a person can be predicted from the attitude of his attention to the technology, for example the desire to add supporting features, motivation to continue to use, and motivate other users (Davis, 1989). Attention of attention to use is a good predictor of the successful implementation of an information system technology. this result consistent with study of Priskila et al. (2018).

CONCLUSION, IMPLICATION, AND LIMITATION

Based on the results and discussion above, it can be concluded that there is no effect of perceived user convenience on the successful implementation of the SIMDA application, perceived usefulness

mediates of the relationship between the perceived ease of users on the successful implementation of the SIMDA application, and the perception of behavior to continue to use mediates the relationship between perceived user ease of influence on the successful implementation of the SIMDA application.

This study did not use the direct interview method before conducting the survey to get accurate respondents. Then this research is still in the South Sumatra Provincial Government area. So, it is hoped that further research can consider interviews and wider objects.

This research has implications for decision makers before implementing the system, it is better to consider the user aspect, namely the aspect of user convenience and the usefulness of the system applied and the sustainability of use so that the system applied has an impact on performance and the system is feasible to use.

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