

# **The Effect of Perceived Usefulness, Perceived Ease of Use On Attitudes and Interest in Using Regional Financial Management Information Systems**

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## **Abstract**

The era of globalization is an advanced internet use one of the strategic measures for innovation, for it is this penelian circuitry following results Effect of *Perceived Usefulness Of Attitude Toward Using* ditermia, where the higher the user's perception of the benefits created by SIPKD it is increasingly having a good acceptance. Effect of *Perceived Ease Of Use Of Attitude Toward Using*, received Perceived ease of use makes one believe that computers are easy to understand and use and can be defined a person would believe that by using the system very easy to learn, easy to be done according to its desires and ease to operate. Influence *Attitude Toward Using Against Behavioral Intention*, has an effect where the more you have a good attitude of acceptance of SIPKD, the more you have an interest in using technology.

## **Keywords:**

SIPKD; perception of technology use

## **Introduction**

The era of globalization has demanded that all information be accessed quickly and practically. The company's ability to compete in the market is important for the survival of the company itself, and a strategy must be made that can take advantage of available strengths and opportunities, as well as cover weaknesses and overcome obstacles in the business world (Yananto and Ediraras, 2008). This can be realized if management has the ability to make decisions based on quality information through processing company data, especially by utilizing technology. Quality information can be realized from a good information system design. Large companies even invest resources to increase productivity through the provision of advanced applications in enterprise information systems. The information system will make it easier for management accountants to obtain reliable, relevant, timely,

understandable and tested financial information that can assist in the decision-making process. The information system itself is formed from *input* that is processed or processed which will produce output in the form of information (Mayasari, 2011). The combination of a collection of individuals, hardware, software, communication networks, and data resources that collects, transforms, and distributes information within an organization is an information system (O'Brien, 2006). Information obtained from information processing will be used as material in decision making by the authority holders in order to advance the company (Rosani, 2011).

One of the initial keys to the successful implementation of information and communication technology within the company is the willingness to accept the technology among users. One approach method to understand user attitudes towards technology is the *Technology Acceptance Model* (TAM). The TAM model itself defines two things that affect user acceptance of technology, namely user perceptions of the benefits of technology and ease of using technology. This study will examine the improvement of the initial model starting from *Theory of Reason Action* (TRA) and *Theory Planned Behavior* (TPB) (Siregar, 2011). Meanwhile, according to Simanjuntak (2011) states that one theory of technology integration that is quite popular is TAM. TAM development describes that there are two factors that dominantly affect technology integration. The first factor is the user's perception of the benefits of technology. While the second factor is the user's perception of the ease of using technology. Both of these factors affect the willingness to use technology. Furthermore, the willingness to use technology will affect the actual use of technology. According to Sharma and Mochtar (2005), the availability of technology for the community includes *not just the availability of content and applications but its affordability as well. The issue of usability is also relevant, given that 80% of Internet content is in English.*

In this era of increasingly modern information technology, the existence of an information system makes it easier to communicate between PDAMs and stakeholders. Likewise, the use of the Regional Financial Management Information System (SIPKD) with the TAM approach to facilitate the flow of information at PDAM Tirta Bumi Serasi Semarang Regency, in accordance with one of the main priorities above, namely "Optimization of Information Technology." This is done to realize the vision of PDAM Tirta Bumi Serasi Semarang Regency "To become the community's preferred drinking water

provider and the best in Indonesia." The variables in this study are based on previous research, namely Davis (1989) with differences in research in the sample. This study examines the acceptance of the regional financial management information system (SIPKD) in the government, namely PDAM Tirta Bumi Serasi, Semarang Regency.

Perceptions of technology vary from one individual to another. Their perception of technology begins with a belief process about technology. The TAM model as proposed by Davis (1989) and the Theory of Reasoned Action Model (TRA) as proposed by Ajzen and Fishbein (1980) have dominated the information systems literature. The model suggests that the influence of the variables in TAM and TRA is influenced by individual beliefs about the benefits of technology. User acceptance of the information technology system can be defined as the willingness that appears in the user group to apply the information technology system in their work. The more accepting the new technology system, the greater the willingness of users to change existing practices in the use of time and effort to actually start on a new information technology system, then the change in the system causes not to provide many benefits for the organization/company and can even lead to new problems that can cause new problems that can make the company lose money.

Technology acceptance models have combined user attitudes in the workplace and what they do. To see long-term predictions about technology acceptance by users, it can be done by measuring the affective response of the use of new technology. Davis (1989) has developed a model that explains individual behavior in the acceptance of information technology called TAM. TAM theorizes that a person's intention to use a system or technology is determined by two factors, namely perceived usefulness is the level of individual belief that the use of technology will improve performance and perceived ease of use is the level of individual belief that the use of technology makes easier to get the job done.

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just the availability of content and applications but its affordability as well. The issue of usability is also relevant, given that 80% of Internet content is in English. From this description, the availability of access to information/technology should also take into account the availability, conditions and needs of local communities in accessing information.

According to Wijaya (2006), the first step that must be taken before implementing various solutions in integrating technology into the organization is conducting TAM research on users. Based on the results of the study, steps can be applied to anticipate user resistance to the technology to be adopted. One important factor that needs to be researched is user experience using technology. According to Whitten et al. (2004) stated that an information system is an arrangement of frameworks, data, processes and liaisons to support problem solving and decision-making needs of management and users ( *users* ). Every information system consists of the building blocks that make up a system. Information systems have main components that make up the structure of the information system building. The information system building component consists of six blocks (called *information system building blocks* ) namely: input, model, output, technology, database and control (Mulyadi, 2010).

According to Mulyadi (2010), the system is basically a group of elements that are closely related to one another, which function together to achieve certain goals. Meanwhile, according to Baridwan (2010) suggests that the system is an entity or unit consisting of interrelated parts that aim to achieve certain goals. Another opinion according to Wilkinson (2000) states that the system is a combination of frameworks that have one or more goals. With the creation of independence, the system components can operate independently without depending on the processes carried out by other components or subsystems (Krismiaji, 2002).

According to Baridwan (2010) states that information is the output of a data processing process. The output has been well structured and meaningful for its reception (user information) so that it can be used as a basis for making a decision. Meanwhile, according to Wilkinson (2000) suggests that information is knowledge that is meaningful and useful to achieve goals.

According to Winarno (2006), accounting is the process of recording, processing transaction data, presenting the information to the rightful and interested parties, and interpreting the accounting information. Meanwhile, according to Wilkinson (2000) suggests

that accounting is part of the general information system of an operational unit and is also part of a large field under the name of the concept of information.

According to Baridwan (2010) states that the accounting information system is an organizational component that collects, categorizes, analyzes, and communicates relevant financial information for decision making, both to outside parties, such as taxes, investors, and creditors, as well as parties within the company, especially manager. Meanwhile, according to Mulyadi (2010) suggests that accounting information systems are forms, records, and reports that are coordinated in such a way as to provide the information needed by management to facilitate the management of the company. According to Romney and Steinbart (2010) accounting information system consists of five components, namely a. The person who operates the system and performs various functions. b. Procedures, both manual and automated, involved in collecting, processing and storing data about an organization's activities. c. Data about the organization's business processes. d. Software (software), which is used including to process organizational data. e. Information technology infrastructure, including computers, support equipment and equipment for network communications.

## **Methods**

In this study, the population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by the researcher and then conclusions are drawn (Indriantoro and Supomo, 2009). The population in this study were all employees at the head office and branch offices of PDAM Tirta Bumi Serasi, Semarang Regency who used SIPKD. In this study, the sample is part of the population elements selected using a certain procedure, so that it is expected to represent the population (Indriantoro and Supomo, 2009). The sampling technique is *purposive sampling*, namely the determination of the sample based on certain criteria, including a. Employees work at the head office Jl. Gatot Subroto No. 2 Ungaran 50517. The selection of the head office as the research sample because it is the data center of five branches of PDAM Tirta Bumi Serasi Semarang Regency and b. Employees using the SIPKD program. Based on the above criteria, the total sample in this study is 53 employees who use the SIPKD program who work at the head office of PDAM Tirta Bumi Serasi, Semarang Regency.

In this study, there are two kinds of variables that are measured, while these variables are the Bound Variable (Y). Included in this variable are Attitude Toward Using (SIPKD acceptance) and Behavioral Intention (Interest to use SIPKD). Independent Variables (X) Included in this variable are: a. Perceive Usefulness (Perception of Usefulness SIPKD) and b. Perceive Ease Of Use (Perception of Ease of SIPKD).

*Attitude toward using* is an attitude toward the use of information technology in the form of acceptance to use SIPKD (Davis, 1989).

Measurement of internet usage variables. The greater the selected points, the higher the acceptance of the use of SIPKD in PDAM Tirta Bumi Serasi, Semarang Regency. which is measured by a. I like using SIPKD, b. Using SIPKD is a good idea. *Behavioral intention* is an interest in using SIPKD (Davis, 1989). This instrument uses 2 questions used are a. I am interested in using SIPKD to carry out routine operations, b. As much as possible I use SIPKD regularly. *Perceived usefulness* is the perception that using SIPKD will increase benefits (Davis, 1989), Measurement of this instrument variable uses 4 statements used are a. SIPKD accelerates my work; b. SIPKD is more efficient; c. SIPKD makes my work easier and d. SIPKD is useful for me. *Perceived ease of use* is the perception that the use of SIPKD can be easily understood (Davis, 1989), Measurement of this instrument variable uses 4 statements that are used are a. Accessing SIPKD is easy for me to learn; b. It was easy for me to become an expert in operating SIPKD; c. Operating SIPKD is very clear and easy to understand; and D. Accessing SIPKD is not difficult for me.

## Results and Discussion

### Hypothesis 1.

User perception of perceived usefulness is the perceived usefulness obtained by users of the new information system with the use of the new information system which is expected to provide benefits to its users. Perceived usefulness is the perception of usefulness which is defined as a measure of how users benefit from the use of an information system and makes someone feel confident that using the system improves performance. The higher the user's perception of the benefits created by SIPKD, the more they have a good acceptance attitude.

The results of this study are in accordance with previous research by Ananto and Ediraras (2008) who examined the *Analysis of Technology Acceptance Model (TAM) on the*

*Implications of ICT Utilization in SMEs in Indonesia* which stated that *perceived usefulness had a positive effect on attitudes toward using*. In addition, Mayasari et al. (2011) who examined the *Antecedents and Consequences of Customer Attitudes in Using Internet Banking by Using the Technology Acceptance Model (TAM) Framework* also stated that *perceived usefulness had a positive effect on attitudes toward using*.

sig value. the perceived usefulness (PU) variable is  $0.000 < 0.05$  with  $0.231$ . It means that there is a significant positive effect of perceived usefulness (PU) on attitude toward using (ATU) because the value of sig. below  $0.05$  and the value of is positive. It can be concluded that the statement of hypothesis 1 which states that perceived usefulness has an effect on attitude toward using is accepted because the value of sig  $< 0.05$  and the value of  $> 0$ .

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The results of this study are in accordance with previous studies such as Yananto and Ediraras (2008) who examined the *Analysis of Technology Acceptance Model (TAM) on the Implications of ICT Utilization in KUKM in Indonesia* which stated that *perceived usefulness had a positive effect on attitudes toward using*. In addition, Mayasari et al. (2011) who examined the *Antecedents and Consequences of Customer Attitudes in Using Internet Banking by Using the Technology Acceptance Model (TAM) Framework* also stated that *perceived usefulness had a positive effect on attitudes toward using*.

### **Hypothesis**

User perception of the ease of use (perceived ease of use) is the perception of the ease of use of information systems users of new information systems. With the newly developed information system, the user feels that the system provides convenience in life. Perceived ease of use makes a person believe that the computer is easy to understand and use and is defined, someone will believe that using the system is very easy to learn, easy to do according to the wishes of its use and ease of operation. sig value. the variable perceived ease of use (PEOU) is  $0.000 < 0.05$  with  $0.251$ . It means that there is a significant positive effect of perceived ease of

use (POU) on attitude toward using (ATU) because the value of sig. below 0.05 and the value of is positive. It can be concluded that the statement of hypothesis 2 which states that perceived ease of use has a positive effect on attitude toward using is accepted because the value of sig < 0.05 and the value of > 0.

The results of this study are in accordance with previous studies such as Yananto and Ediraras (2008) who examined the *Analysis of Technology Acceptance Model (TAM) on the Implications of ICT Utilization in KUKM in Indonesia* which stated that *perceived usefulness had a positive effect on attitudes toward using*. In addition, Mayasari et al. (2011) who examined the *Antecedents and Consequences of Customer Attitudes in Using Internet Banking by Using the Technology Acceptance Model (TAM) Framework* also stated that *perceived usefulness had a positive effect on attitudes toward using*.

### **H<sub>3</sub> test**

The TAM introduced by Davis (1989) suggests that the attitude toward using the technology system has an influence on the tendency of behavioral intention (behavior of interest in using). The more you have a good attitude of acceptance of SIPKD, the more you have an interest in using it. sig value. the variable *attitude toward using (ATU)* is 0.033 < 0.05 with of 0.533. It means that there is a significant positive effect of attitude toward using (ATU) on behavioral intention (BI) because of the sig. below 0.05 and the value of is positive. It can be concluded that the statement of hypothesis 3 which states that attitude toward using has a positive effect on behavior intention is accepted because sig < 0.05 and value > 0.

The results of this study are in accordance with previous studies such as Yananto and Ediraras (2008) who examined the *Analysis of Technology Acceptance Model (TAM) on the Implications of ICT Utilization in KUKM in Indonesia* which stated that *perceived usefulness had a positive effect on attitudes toward using*. In addition, Mayasari et al. (2011) who examined the *Antecedents and Consequences of Customer Attitudes in Using Internet Banking by Using the Technology Acceptance Model (TAM) Framework* also stated that *perceived usefulness had a positive effect on behavioral intention*.

## **Conclusion**

Effect of *Perceived Usefulness Of Attitude Toward Using* ditermia, where the higher the user's perception of the benefits created by SIPKD it is increasingly having a good

acceptance. Effect of *Perceived Ease Of Use Of Attitude Toward Using*, received Perceived ease of use makes one believe that computers are easy to understand and use and can be defined a person would believe that by using the system very easy to learn, easy to be done according to its desires and ease to operate. The effect of *Attitude Toward Using on Behavioral Intention*, where the more you have a good attitude of acceptance of SIPKD, the more you have an interest in using technology.

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