



THE IMPLEMENTATION OF ACCRUAL BASED ACCOUNTING SYSTEM BY THE THEORETICAL APPROACH OF TECHNOLOGY ACCEPTANCE MODEL: AN EMPIRICAL STUDY IN INDONESIA

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ABSTRACT

The purpose of this study is to examine the use of accrual-based accounting system with the behavior of the theoretical approach of Technology Acceptance Model. This study examines how the behavior of the Regional Team Work Unit in the implementation process of accrual based accounting system. Another specific goal is to see the effect of system quality (System Quality) and system user commitment toward the use of accrual based accounting system.

The population of this study was 345 Heads of the Regional Team Work Unit (SKPD) in Java and Sumatera. The sampling method was done by using purposive sampling technique with judgment sampling criterion. This research used Structural Equation Modeling (SEM) with Amos program version 20 to test the proposed hypothesis. The reason for using Structural Equation Modeling (SEM) with Amos program was that the analytical technique was able to combine measurement model and structural model simultaneously that dealt with the purpose of the research.

Key words: accounting system, Structural Equation Modeling (SEM).

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1. INTRODUCTION

1.1. Background of Study

Technology Acceptance Model or TAM is a theory that was first introduced by Davis in 1989. The theory of Technology Acceptance Model describes the relationship between perceptions of acceptance of system implementation. They are considered from two sides: perceived usefulness and perceived ease of use. Both of them will affect the behavioral intention, and the actual use of the system or it is called use behavior.

In the government sector, research using TAM applications has not been done. However, research on TAM applications is widely used in industry, education, service companies in overseas.

This research will pay attention to the variables related to the implementation process of system usage

2. THEORETICAL RESEARCH

2.1. Technology Acceptance Model (TAM 3)

The TAM model is actually adopted from the TRA (Theory of Reasoned Action) model. It was first developed by Fishbein and Ajzen in 1980, the theory of action with the premise that one's reaction and perception of something will determine the person's attitude and behavior. TAM has two sides: the first is beliefs that consist of perceived usefulness and perceived ease-of use and the second is attitude, behavior intention to use and usage behavior (Straub, Limayen, Evaristo, 1995 in Petra, 2005). TAM describes the relationship between beliefs (usefulness and ease of use) and attitude, user intentions, and real use of the system.

After the first version of TAM and TAM 2, Venkatesh and Bala form TAM 3 by adding variables that include the adjustment and anchor groups that are associated with the variables of perceived ease of use.

2.2. Implementation of accrual based accounting system in Indonesia

Implementation of accrual based accounting system in Indonesia has begun to be implemented in stages. Government Accounting is begun to apply for the preparation of accountability report implementation of APBN / APBD Fiscal Year 2005. Based on the data from bpk.go.id, it is known that so far, local government has not used the accrual based accounting standards yet, even some areas are still in the socialization stage of the Government Regulation (PP) No.71 of 2010. Generally, the reason for the obstacles in implementing the accrual based accounting system is the lack of local government environment in facing the accrual based system, both from human resources and technology system in local government (Amelia, 2015).

The main problem in this research is related to the acceptance of the implementation of accrual based accounting system in the government environment. In Indonesia, it can impact the result of accrual based financial report. The use of acceptance variables of accrual based system implementation is in line with the Government Regulation No. 71 of 2010 about Government Accounting Standards and Minister of Home Affairs Regulation No. 64 of 2013 about Implementation of Accrual Government Accounting Standards toward Local Government.

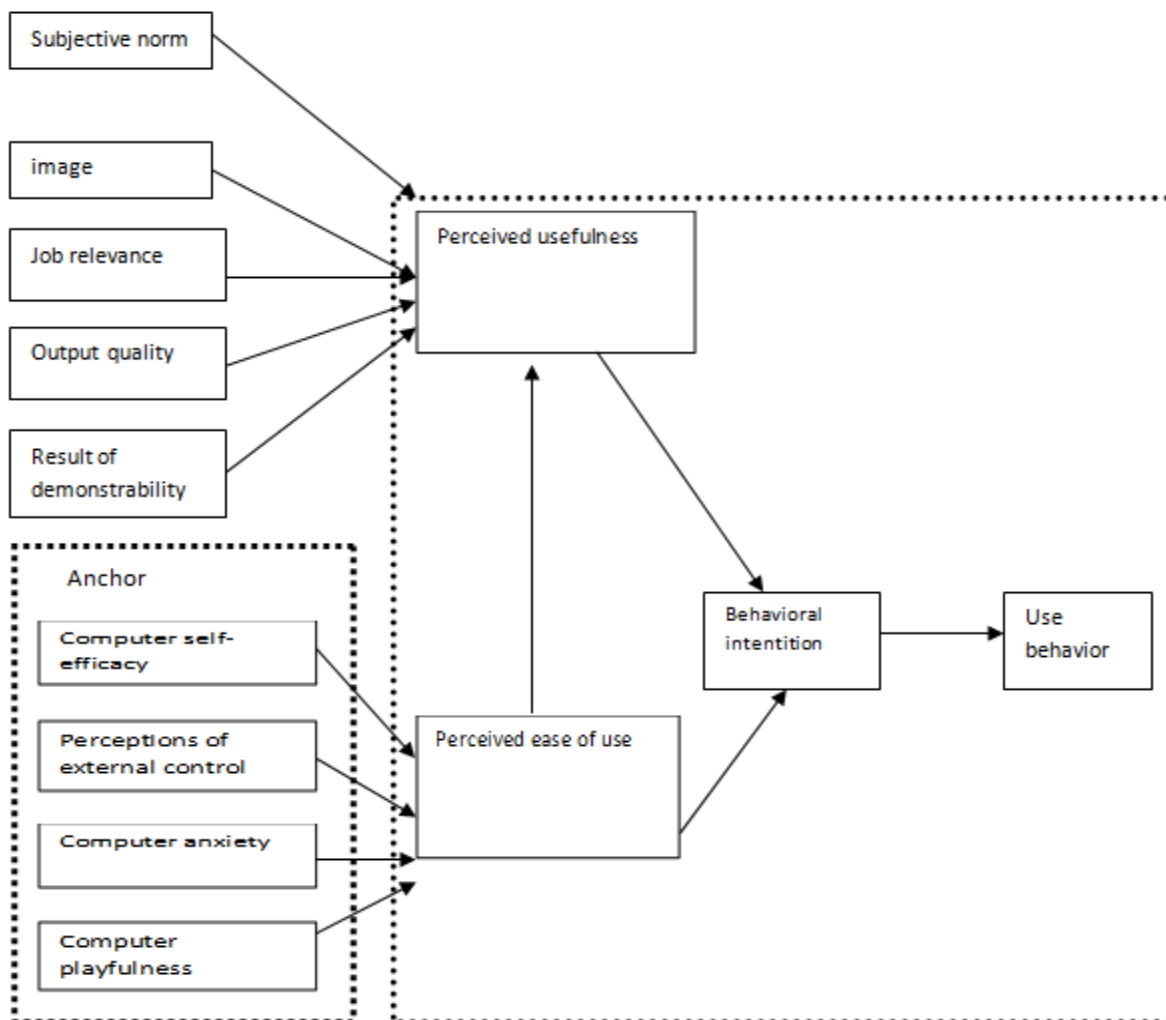


Figure 1 Theoretical Model

3. RESEARCH METHODS

3.1. Population, Sample dan Sampling Technique

The population of this study was Regional Team Work Unit (*SKPD*). The unit of analysis referred to local government officials that were involved in the use of an accrual based accounting system with the Government Regulation (PP) No.8 of 2006 Article 10, that those who were involved in the use of the accrual based accounting system were the heads of Regional Team Work Unit.

The sampling technique of this study used purposive sampling technique or subjectively aimed sample. The selection of purposive sampling technique was done because the researcher had understood that the required information could be obtained from a certain target group that was able to provide the desired information. The criterion of research was judgment sampling. It used certain consideration which was adjusted to the developed research purpose or research problem.

Hypothesis testing was done by SEM (Structural Equation Modeling) with AMOS (Analysis of Moment Structure) software. SEM (Structural Equation Modeling) is a set of statistical techniques that enable testing of a relatively complex set of relationships simultaneously.

4. RESULTS AND DISCUSSIONS

Questionnaires were distributed by postal services and delivered directly to the respondents. They were then taken back with the agreement between the respondents and the researcher. The data collection was 3 months, started on September 1, 2016 to December 1, 2016. The questionnaires were 511 distributed and 358 questionnaires returned, with a rate response rate of 70.0%. 13 questionnaires could not be included in the analysis because of incomplete fillings, therefore the amount of data that could be processed for analysis was 345 questionnaires.

4.1. Hypothesis Testing Results

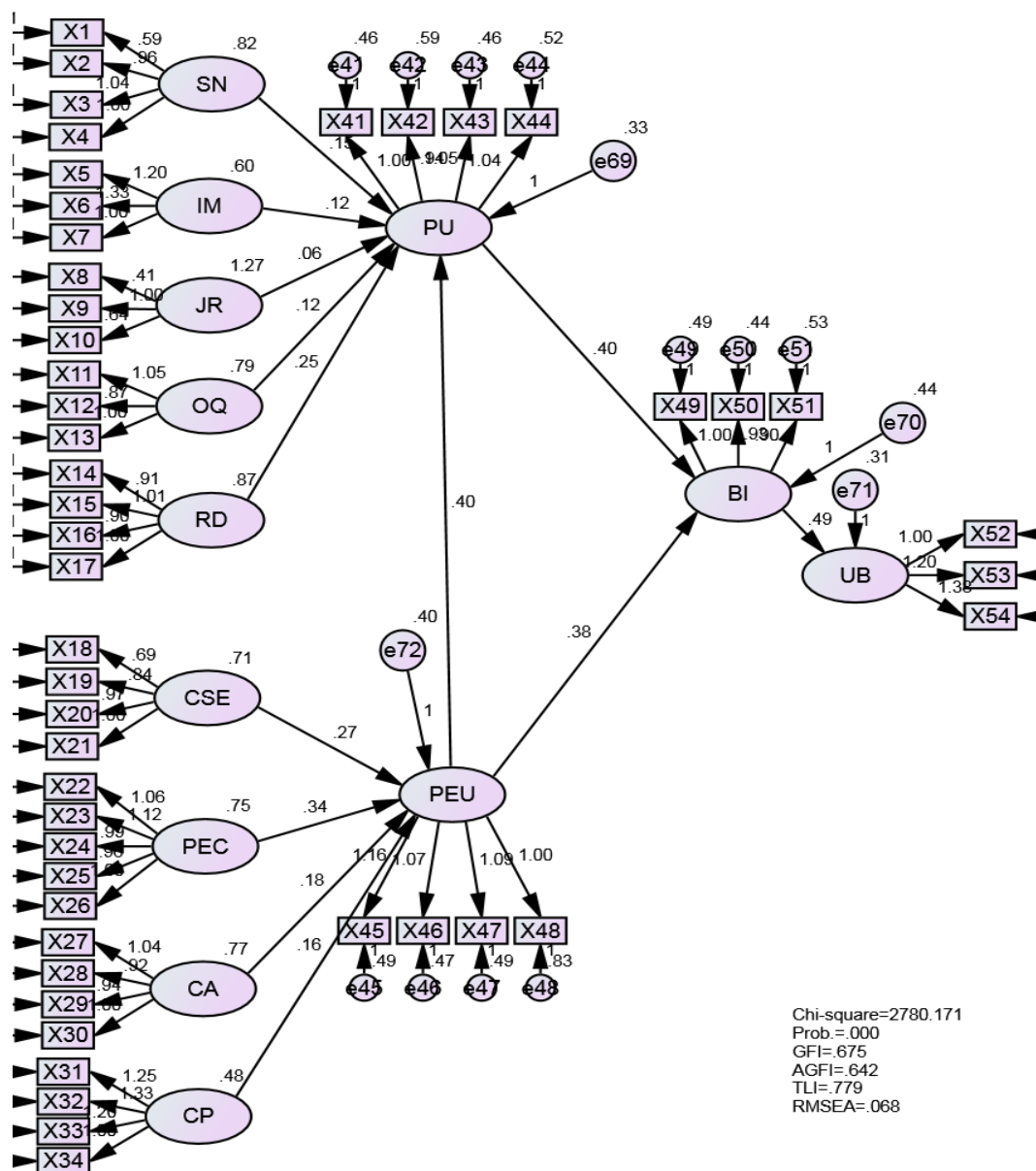


Figure 2 Full model structural

Table 1 Evaluation of fit model structural indeks

Indeks fit	Result	Recomended value	Evaluation of model
<i>Chi-Square</i>	4979,917	The smaller the better	
Probabilitas	0,000	> 0,05	Moderate
<i>Chi-Square/DF</i>	2,059	<2	fit
GFI	0,593	> 0,90	Moderate
RMSEA	0,064	< 0,08	fit
AGFI	0,563	> 0,90	Moderate
IFI	0,767	> 0,90	Moderate
TLI	0,755	> 0,90	Moderate
CFI	0,765	> 0,90	Moderate
NFI	0,658	> 0,90	Moderate
PNFI	0,632	0.60 s/d 0.90	fit
PGFI	0,053	0 s/d 1.0	fit

Source: Primary Data processed, 2017

Table 2 Output Regression Weights

	Estimate	S.E.	C.R.	P	Label
PEU <--- CSE	.148	.062	2.387	.017	par_43
PEU <--- PEC	.250	.065	3.824	***	par_44
PEU <--- CA	.121	.061	1.988	.047	par_45
PEU <--- CP	.080	.075	1.061	.289	par_46
PEU <--- PE	.010	.056	.171	.864	par_47
PEU <--- OU	.169	.053	3.201	.001	par_48
PEU <--- CTS	.002	.067	.035	.972	par_50
PEU <--- SQ	.286	.069	4.140	***	par_65
PU <--- SN	.106	.058	1.816	.069	par_38
PU <--- IM	.108	.075	1.449	.147	par_39
PU <--- JR	.019	.065	.286	.775	par_40
PU <--- OQ	.087	.060	1.462	.144	par_41
PU <--- PEU	.402	.077	5.205	***	par_49
PU <--- CTS	.151	.065	2.319	.020	par_51
PU <--- SQ	.078	.072	1.087	.277	par_64
PU <--- RD	.199	.055	3.610	***	par_69
BI <--- PU	.276	.081	3.397	***	par_42
BI <--- CTS	.325	.074	4.370	***	par_53
BI <--- PEU	.383	.086	4.442	***	par_54
UB <--- BI	.498	.065	7.690	***	par_52

Source: Primary Data processed, 2017

Table 3 Summary of estimation results of Path Coefficient and Statistical Test (Standardized)

Hypotheses		C.R	P	Note
H1:	Subjective norm (SN) related to perceived usefulness (PU)	1,816	0,069	Not significant
H2:	Image is (IM) positively related to perceived usefulness (PU)	1,449	0,147	Not significant
H3:	Job relevance (JR) is positively related to perceived usefulness (PU)	0,286	0,775	Not significant
H4:	Output quality (OQ) is positively related to perceived usefulness (PU)	0,462	0,144	Not significant
H5:	Result demonstrability (RD) is positively related to perceived usefulness (PU)	3,610	0,000	Significant
H6:	Computer self efficacy (CSE) is positively related to perceived ease of use (PEU)	2,387	0,017	Significant
Hypotheses		C.R	P	Note
H7:	Perception of external control (PEC) is related to perceived ease of use (PEU)	3,824	0,000	Significant
H8:	Computer anxiety (CA) is negatively related to perceived ease of use (PEU)	1,988	0,047	Significant
H9:	Computer playfulness (CP) is positively related to perceived ease of use (PEU)	1,061	0,289	Not significant
H10:	Perceived ease of use (PEU) is positively related to perceived usefulness (PU)	5,205	0,000	Significant
H11:	Perceived usefulness (PU) is positively related to behavioral intention to use (BI)	3,397	0,000	Significant
H12:	perceived ease of use (PEU) is positively related to behavioral intention to use (BI)	0,442	0,000	Significant
H13:	Behavioral intention to use is (BU) positively related to use behavior (UB)	7,690	0,000	Signifikan

Source: Primary Data processed, 2017

5. DISCUSSIONS

Subjective norm variable had no effect toward perceived usefulness. The results of this study did not support the results of the previous research conducted by Venkatesh and Bala (2008), Paramita (2012) which proved that subjective norms and images were positively related to perceived usefulness. However, the results of this study supported the research by George (2004) and Lin (2008) which showed no effect between subjective norms toward the interest of system usage. The difference in this study appeared because subjective norm was not a major factor in determining an interest to use accrual based accounting system. Based on the field research, it was found that the dominant supporting factor in the acceptance of system implementation was environmental factor in the government institution. The development of system and technology by over the time demanded the mindset and work processes of individual users of the system. Environmental conditions in the government sector tended to be less concerned about the rules and the norms to try and used the new system.

It showed that the image had no effect toward perceived usefulness. The results of this study did not support the findings of research by Venkanteesh and Bala (2008), Paramita (2014), Putra (2014). The results of this study supported the opinion by Setiadji (2014) that the image variable was not able to explain the perception of the benefits of system acceptance. It indicated that the use of accrual based accounting system implementation was not related to the improvement of employee performance profile, all employees were obliged to use the implementation of accrual based accounting system regardless of their performance level. The low responses of respondents to these conditions had an impact on the low perceptions of respondents' acceptance of the benefits of the implementation of accrual based accounting system.

Job relevance was not related to perceived usefulness. The results of this study did not support the results of research by Ramazani (2012). It occurred to the results of this study due to the different perceptions of the respondents. The respondents who had knowledge of accrual based accounting system but had not joined directly with the system, tended to be pessimistic that implementation of accrual-based accounting system would give positive effect to their work process.

It showed that output quality was not related to perceived usefulness. These findings were different from Venkantesh (2008), Paramita (2012) and Lee (2012) who suggested that output quality had a significant relationship with perceived usefulness. The officials in government agencies tended not to refer to the end result of the work that was assisted by the system, although the responses of employee perceptions were high to the implementation of accrual-based accounting systems that would produce transparent and accountable financial statements. However, they did not support improvements in perceptions of system benefits. The reason was that the employees had not seen significantly the benefits resulting from the use of an accrual based accounting system, even though their initial stages had used the accrual based accounting system but the resulting financial statements were still included in the fair criteria with exceptions or unreasonable.

Result Demonstrability had a significant effect toward Perceived Usefulness. The results of this study supported the previous research by Venkantesh (2008), Winarko (2003) and Marini (2003). This finding supported the TAM's theory toward the aspect of result demonstrability which assumed that the result of demonstrability was the tangibility of the result using innovation that influenced the perception of the system use. The results of this study also showed that employees had a positive assumption on the implementation of accrual based accounting system, where the results that used accrual-based accounting system could be felt directly, observed and disseminated to other parties.

Computer self efficacy affected perceived ease of use. These findings supported the previous studies of Shrgill (2005), Princess (2003) and Berliance (2015). These findings provided a support to the theory of the TAM which proved that computer self-efficacy was an intrinsic motivation. Self efficacy was proven to motivate positively to the employees in the stage of acceptance of the use of the implementation of accrual-based system. The results of this study also supported the theory by Bandura (1995) that the existence of one's confidence that he had the ability to perform certain behaviors would have a positive impact toward perceptions of acceptance of new system implementation. This theory dealt with the results of research that described the real conditions in the government environment, the emotional motivation in the form of employee confidence in their ability to use the implementation of accrual-based accounting system, and other factors such as superiors support, facility support would have a positive impact on perceived ease of use of accrual-based accounting system.

Perception of external control had a positive effect toward perceived ease of use. These findings supported the results of previous research by Venkanteesh (2008), Schillwat (2000). This finding also supported the TAM's theory that perception of external control was a parameter of an individual trust that the existing organizational and the technical resources would support for system usage. The respondents in this study had varying degrees of education from undergraduate to doctoral degree. The higher-educated respondents had larger numbers than middle-ranked respondents, so it was concluded that employees who were respondents had adequate skills in using information technology. In addition, the support hardware for the implementation of accrual based accounting systems was adequately provided to government agencies. Based on the real situation in the field, it was found that most of the employees in government agencies had been facilitated with adequate hardware. Thus, the employees received accrual-based accounting training and socialization from experienced experts so that employees had confidence according to their ability. These factors were the decisive factors that affected the employee perceptions about the ease of a system.

Computer anxiety was negatively related to perceived ease of use. The results of this study supported the results of previous researches by Saade and Kira (2009) Teguh (2008), Emmons (2003), Syaiful Ali and Fadila (2008). The descriptive data of respondents showed that the higher level of anxiety of respondents would give a negative influence toward the perception of ease of use of the new system. The results of this study dealt with the research by Syarifudin and Fadila (2008), Emmon (2003), these findings also provided a description that the feeling of anxiety, worries about computers in employees would give a negative perception of the use of computers in helping their work.

Computer playfulness had no significant effect toward perceived ease of use. These findings did not support the previous studies by Heckbart et al. (2000), Zanaria (2013) and Venkantesh (2008). The differences in the results of this study with the previous ones were likely due to other factors such as organizational culture. The previous research used a unit of banking analysis, private companies and banking, where the work ethic and employee spontaneity were relatively high for trying to use the new system. This study used an analysis unit of the government agency employees who had different organizational culture with the private sector employees and banking. Besides, based on the results of descriptive analysis and the calculation of the index value that respondents' answers provided an overview that intrinsic motivation in self respondents did not encourage the emergence of perceptions ease of use for accrual-based accounting system. The perception of acceptance of the ease of use of the system was driven more by the availability of facilities and infrastructure to the organization, the skills that were possessed by the employees, the assistance training for the use of accrual based accounting system.

Perceived ease of use had a significant effect toward perceived usefulness. The results of this study supported the previous research by Chau (1996), Opia (2008). The results of this study supported the research conducted Heijden (2004), Sun and Zhang (2006). The findings also supported the TAM's theory that perceptions of ease of use of information technology systems were able to convince users that used information technology, was easy, did not make them burdened, and increased the user's belief that the systems they used, would give benefits in their performance.

Perceived usefulness had a significant effect toward behavioral intention to use. The results of this study supported the previous research by Sun (2003), Wiyono (2008), Maharsi (2006) Rigopoulos et.al. (2007), Lestari (2013). This result also dealt with the TAM's theory which stated the acceptance of the use of technology or information systems would certainly

affect the interest of human behavior to use the system. In the implementation of the accrual based accounting system, the perception of ease and benefits of use would have a positive impact toward the intentions of employee behavior to use the system.

Perceived ease of use had significant effect toward behavioral intention to use. The results of this study supported the previous research by Lestari (2013) and Princess (2013). The results of this study also supported the concept of the TAM theory, which stated that there was a positive and significant relationship between perceived ease of use to behavioral intention to use. Based on the descriptive statistics of the respondents' responses, it was known that the perception of ease and benefits of use would have a positive impact toward the intentions of employee behavior to use the implementation of accrual based accounting system.

The results showed that there was an effect between behavioral intention to use toward use behavior. The results of this study supported the research by Wang et.al. (2003), Lu et al. (2004), Kamel and Hassan (2003), Kleinen et al. (2004), Bobek et.al. (2003), Mustikasari (2007), Everard et al (2006) and Lum (2007). The results of this study also dealt with the TAM theory that behavioral intention was a determining factor of actual behavior, the real attitude of individual actions in the implementation of a system. Perceptions of employees' intentions toward government agencies to use a system would have an effect to encourage employees to use the system.

6. RESEARCH IMPLICATIONS

6.1. Theoretical Implications

This study has broad implications in the future, especially for research relating to the relationship of behavioral factors in the implementation of new system. Based on the findings of research results and the conclusions on the hypotheses and research problems, it can be explained that applying a system must pay attention to the socialization of cost and benefits to employees if they use the new system. In addition, the new system should also be designed in a friendly way to be easily applied by employees, so that the application of the system should only be considered on the ease of factual rather than perception, because the perception of difficult or easy system can be overcome by training and socializing new system.

6.2. Research Limitation

This study has several limitations to consider in evaluating the research results. They are as follows:

- The measurement instrument of research variables is used by translating the previous research instruments conducted abroad and in the private sector, so there may be differences in cultural background, and the characteristics of respondents that lead to differences in understanding. It is also possible that the respondent misinterpreted the true intention so that future research needs more in-depth study.
- This research uses data in the form of respondent answers to the questions posed in the research questionnaire. Collecting data using mail surveys can implicate meticulous answers or they may not be serious in answering to the question of the questionnaire.
- Some indicators forming research variables are elaborated in few questions only, and it affects the accuracy of indicators in forming of variables that result in the degree of perception index to respondents. Therefore, it may not deal with the expected goal from this study.

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- This research is only done at one time (cross sectional) so that there is possibility of individual behavior change by over the time.

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