

Review article

Analysis of Factors in the Effect on Acceptance of Accounting Information System Acceptances at Denpasar City LPD (Village Credit Institution)

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Abstract - The purpose of this study was to obtain empirical evidence of the effect of perceived usefulness, ease of use, task suitability, technical ability on the acceptance of accounting information systems. The research was conducted at the LPD (Village Credit Institution¹) in Denpasar City². The sample of this study was 105 respondents with a purposive sampling method of determining the sample. Data was collected by distributing questionnaires. The type of data used in this study is quantitative data which is measured using a 5-point Likert scale. The analysis technique used is multiple linear regression. The results of this study indicate that the influence of perceived usefulness, perceived ease of use, task suitability, technical ability affect the acceptance of accounting information systems. The results of this study can provide an overview of the acceptance of the accounting information system at the LPD (Village Credit Institution). For the LPD (Village Credit Institution) in Denpasar City, the results of this study can provide information about the factors that affect the acceptance of the Accounting Information System so that in the future, it can create better management of the LPD (Village Credit Institution) supported by the use of a more optimal Accounting Information System so that it can help achieve organizational goals.

Keywords - Perception of Usability, Ease of Use, Suitability of Tasks, Technical Ability, Accounting Information Systems

I. INTRODUCTION

The utilization of accounting information systems is not only applied to companies with large business scales but has also begun to be operationalized in less-scale financial institutions such as LPD (Village Credit Institution). The establishment of an LPD (Village Credit Institution) aims to encourage economic development in rural communities to be more optimal through credit and savings in the form of

savings. The LPD (Village Credit Institution) is a forum for village economic wealth that has experienced rapid development and has made a positive contribution to Traditional Villages. Intense competition and increasingly complex transaction volumes have made LPD (Village Credit Institution) more aggressive in implementing the use of Accounting Information Systems to help optimize service quality and improve performance. The LPD (Village Credit Institution) in Denpasar City is an LPD (Village Credit Institution) in the Province of Bali that has implemented a computerized system to support transaction processes and financial reporting. At first, the LPD (Village Credit Institution) in Denpasar City only used the Microsoft Excel program in processing transaction data and making financial reports. This makes the financial statements produced less accountable, and the process of making financial statements takes a long time because all data must be processed manually. The LPD (Village Credit Institution) in Denpasar City has begun to implement a more practical accounting information system, namely by operating a core system service that is able to facilitate the LPD (Village Credit Institution) in the bookkeeping process that was previously manual into a computerized system and can produce financial reports that are more relevant and accountable. In the process of implementation, this core system service will continue to be monitored by the Denpasar City Government so that it is hoped that in the future, the implementation of the LPD (Village Credit Institution) accounting information system in Denpasar City can be further improved (Beritabali.com, 2017). Based on observations in the field, the application of the Accounting Information System at the LPD (Village Credit Institution) in Denpasar City has not been carried out optimally. This is because not a few employees of the LPD (Village Credit Institution) do not understand the use of the accounting information system (Tribun Bali.com, 2018).

Vidantika and Putra (2018) state that it is important to pay attention to aspects of user behavior when wanting to adopt an accounting information system because user interaction with a system is the result of the influence of

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perceptions, attitudes, and affection as aspects of individual behavior as system users. This shows that the behavioral aspects of system users have an important role in determining whether the system is accepted or not to be operationalized; it is important to know the factors that can influence individual behavior in accepting a system.

This research uses the concept of the Technology Acceptance Model (TAM), which is based on the Theory of Reasoned Action (TRA). TAM is a model built to analyze and understand the factors that influence the acceptance of computer technology (Sridarmaningrum and Widhiyani, 2018). The focus of TAM is on users of information technology. The TAM model describes that there are two perceptions, namely the perception of usefulness and the perception of ease of use, that can affect the acceptance of information technology.

Davis (1989) in Sridarmaningrum and Widhiyani (2018) states that the perception of usability is a measure where the use of technology is believed to bring benefits to its users. These benefits can be in the form of speeding up work, simplifying work, and increasing performance. The more benefits that can be obtained from the use of technology, the higher a person's interest in using the technology will be. Perception of ease of use can be interpreted as a person's level of belief that in using a particular system, no hard effort is needed (Davis, 1989) (Sridarmaningrum and Widhiyani, 2018). User confidence in the level of ease of operation of a system will affect whether or not the use of the system is accepted. A system that is easy to apply by users without causing effort that is considered difficult will avoid rejection from using the system.

In addition to perceived usefulness and perceived ease of use, several researchers state that task suitability and technical ability of system users are also factors that can influence users' acceptance of the use of an accounting information system. Task suitability can be interpreted as how much technology can help an individual in completing his tasks. Sridarmaningrum and Widhiyani (2018) state that there is a match between the tasks performed and the technology used that can increase user interest in operating the system. Garrison et al. (2015) argues that the technical ability of the users of a system is the key in determining whether or not the system is optimally implemented. System users who have adequate technical capabilities will find it easier to accept the entry of an accounting information system and easier to adapt to the system in its implementation when completing a job.

II. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Acceptance of an accounting information system is an expression of the desire of someone who believes that using the system on an ongoing basis can have a positive impact on them (Maesaroh and Sopian, 2018). Research conducted by Vidantika and Putra (2018) examines the TAM Analysis of the Attitudes of Users of Payroll Accounting Information

Systems at PT. Garuda Indonesia Station DPS and obtained the results that perceived usefulness has a positive effect on the acceptance of the use of payroll accounting information systems at PT. Garuda Indonesia Station DPS, where the more employees feel the benefits of a payroll Accounting Information System technology, the attitude of acceptance of the technology will increase. Similar results are also obtained from the research conducted by Budi (2015), that the perception of usefulness has a positive effect on the acceptance of information technology in the use of STI in Sragen Regency. Another study conducted by Maesaroh and Sopian (2018) regarding the effect of perceived usefulness on employee interest in using accounting information system technology at Commercial Banks in Bandung City also obtained similar results that perceived usefulness has a positive effect on acceptance of accounting information systems at Commercial Banks. in the city of Bandung.

Based on this statement, it can be interpreted that if someone believes that the system will be useful and provide benefits to him, the greater the opportunity for the system to be accepted and operationalized. Vice versa, if a person does not believe in the benefits of the system or even has the belief that the system cannot provide benefits to him, the less chance the system has to be accepted and operationalized. H1: Perceived usefulness has a positive effect on the acceptance of accounting information systems.

Wahyuni (2017) conducted a study that tested the effect of perceived ease of use on information technology acceptance at the Southeast Sulawesi Secretariat General Bureau and obtained research results that perceived ease of use had a positive effect on information technology acceptance at the Southeast Sulawesi Secretariat General Bureau. Another researcher, Pramudita (2015), conducted research on the factors that influence the use of accounting information systems at BPR Surakarta and obtained the results that perceived ease of use had a positive effect on acceptance of accounting information technology at BPR Surakarta, where BPR Surakarta employees believed that the use of the system accounting information could make it easier to complete the work. Similar results were obtained from research conducted by Tyas and Darma (2017) that perceived ease of use has a positive effect on acceptance of accounting information technology on the implementation of accounting information system technology by employees of the accounting and finance department of Baitul Maal Wa Tamwil in the Special Region of Yogyakarta and its surroundings.

Based on the description above, that perceived ease of use will reduce a person's effort (both time and effort) in accepting an accounting information system, meaning that the concept of perceived ease of use indicates the degree to which a person believes that acceptance of an accounting information system is easy and does not require hard work from the public. The user to use it. Ease of use is the degree to which a person believes that an accounting information system is easy to understand. The intensity of use and the

interaction between the user and the system can also indicate the 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

H2: Perceived ease of use has a positive effect on the acceptance of accounting information systems.

Research conducted by Widiati et al. (2018) examines the effect of task suitability on the acceptance of information technology in employees of PT. Nasmoco Abadi Motor obtained the results that the task suitability variable had a positive effect on the acceptance of information technology where the employees of PT. Nasmoco Abadi Motor feels that the system used is very helpful in the process of completing their work. Similar results were obtained from research conducted by Arbingta et al. (2018), which results that task suitability has a positive effect on increasing interest in the use of accounting information systems by employees of PT Pelindo III Tanjung Perak Surabaya Branch.

Based on the description above, task suitability is the ability of technology to support work, or it can be interpreted how much technology helps individuals in carrying out their collection of tasks. The information technology or system used is increasingly helping individual performance in carrying out their duties. The better the use of information technology and the technology used can increase the chances of the technology being accepted by users.

H3: Task suitability has a positive effect on the acceptance of accounting information systems.

Users of information systems are an important focus related to the effectiveness of information systems because users of information systems are more aware of the problems that occur in the field (Widyasari and Suardikha, 2015). The use of accounting information systems in a company should be supported by the personal capabilities of the users of the information system so that the system can be operated optimally. Technology Acceptance Model Theory (TAM), there are external factors that can affect individual attitudes in accepting the entry of a technology, one of which is the user's technical ability which will affect a person's attitude in adopting a system. Garrison et al. (2015) argues that the technical ability of the users of a system is the key in determining whether or not the system is optimally implemented. System users who have adequate technical capabilities will find it easier to accept the entry of an accounting information system and easier to adapt to the system in implementation when completing their tasks. Information system users who have the technical ability to operate an information system in an organization will improve the performance of the information system. Of course, if the user of the information system does not have the ability to operate the system, the information system will not operate optimally (Dewi and Wiratmaja, 2020).

Based on the description above, the attitude of users of an information system depends on their perception of the usefulness and ease of use of the system. The more useful and easier the user's perception of a system, the more

effectively the system will be operated so that it will provide maximum benefits. To ensure that a system can be utilized optimally, adequate technical capabilities must be possessed by users of the system.

H4: The technical ability of users has a positive effect on the acceptance of accounting information systems.

III. METHODS

This research was conducted at 35 LPD (Village Credit Institution) in Denpasar City. The LPD (Village Credit Institution) in Denpasar City was chosen as the research location because there is a phenomenon that the Denpasar City Government is intensively conducting guidance in the form of implementing a computerized system at the LPD (Village Credit Institution) in Denpasar City, which has an impact on the acceptance or understanding of employees/staff. The population in this study are employees who work in 35 LPD (Village Credit Institution) in Denpasar City, as many as 212 people consisting of administrators and LPD (Village Credit Institution) employees who directly use a computerized system Denpasar City. The sampling technique used in this research is purposive sampling, namely the technique of determining the sample based on certain criteria. Multiple linear regression analysis was used to determine the effect of the independent variables in influencing the dependent variable jointly or partially.

IV. RESULT AND DISCUSSION

A. Multiple Linear Regression Analysis

Table 1. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-0,115	0,826		0,139	0,889
1 Perception of Usefulness (X1)	0,335	0,098	0,320	3,434	0,001
Perceived Ease of Use (X2)	0,215	0,101	0,193	2,119	0,037
Task Suitability (X3)	0,224	0,102	0,216	2,195	0,030
User Technical Ability (X4)	0,249	0,101	0,232	2,475	0,015
Adjusted R Square	0,802				
F Value	106,111				
F Sig	0,000				

Primary Data, 2021

Based on table 1, the following equation can be arranged:

$$Y = -0.115 + 0.335X1 + 0.215X2 + 0.224X3 + 0.249X4$$

Information:

Y = Acceptance of accounting information systems.

X1 = Perception of usability

X2 = Perceived ease of use

X3 = Task Suitability

X4 = Information system user

B. Perception of Usefulness to Acceptance of Accounting Information Systems

The results of the partial test of the effect of perceived usefulness (X1) on the acceptance of accounting information systems (Y) in Table 1 obtained a p-value of 0.001 less than 0.05. This indicates that perceived usefulness has a significant effect on the acceptance of accounting information systems. The regression coefficient value of perceived usefulness (X1) with a positive direction of 0.335 indicates a positive influence of perceived usefulness on the acceptance of accounting information systems. Based on these results, hypothesis 1 (H1), which states that the higher the perceived usefulness level, the acceptance of accounting information systems will increase, is acceptable.

Based on this, the low acceptance of the accounting information system is determined by the perception of the usefulness of the accounting information system in the LPD (Village Credit Institution). The more useful an accounting information system is in the view of the user, the more users will accept the system; on the other hand, if an accounting information system is considered not to provide a benefit, the user will find it increasingly difficult to accept the accounting information system.

The results of this study are in line with research conducted by Maesaroh and Sopian (2018), Vidantika and Putra (2018), and Budi (2015), which state that perceived usefulness has a positive effect on acceptance of accounting information systems. The results of this study support the Technology Acceptance Model (TAM) theory which states that the behavior of technology users is influenced by their perceptions of the benefits derived from using the technology. The Technology Acceptance Model (TAM) states that if technology users have confidence that the use of technology can make their work easier, then the interest in using the technology will be even greater. This proves that perceived usefulness can affect a person's behavior in the decision-making process to accept or not enter a technology.

The results of this study indicate that the more useful a technology is in the view of the user, the technology such as accounting information systems will be more easily accepted. For this reason, the LPD (Village Credit Institution) that wants to increase acceptance of accounting information systems can conduct evaluations to ensure that the accounting information system used can speed up time in service for presenting accounting information, improve work quality, increase work productivity, and other benefits.

C. Perception of Ease of Use to Acceptance of Accounting Information Systems

The results of the partial test of the effect of perceived ease of use (X2) on the acceptance of accounting information systems (Y) in Table 1 obtained a p-value of 0.037, which is less than 0.05. This indicates that the perception of ease of use has a significant effect on the acceptance of accounting information systems. The regression coefficient value of perceived ease of use (X2) with a positive direction of 0.215

indicates a positive influence of perceived ease of use on accounting information system acceptance. Based on these results, hypothesis 2 (H2), which states that the higher the perceived level of ease of use, the acceptance of accounting information systems will increase, is acceptable.

Based on this, the low acceptance of the accounting information system is determined by the perception of the ease of the accounting information system in the LPD (Village Credit Institution). The easier a technology is to use, the users will more easily accept the technology. Conversely, if an accounting information system is considered difficult to use, the user will find it increasingly difficult to accept the accounting information system.

The results of this study are in line with research conducted by Wahyuni (2017), Pramudita (2015), and Tyas and Darma (2017). Wahyuni (2017) states that the perception of ease of use has a positive effect on the acceptance of accounting information systems. The results of this study support the Technology Acceptance Model (TAM) theory which explains that the attitude of users of a technology depends on their perception of the ease of use of the system. This causes the user's understanding of the accounting information system to be easily accepted if the system user finds it easy to run the accounting information system. A system that is easy to apply by users without causing effort that is considered difficult will avoid rejection from using the system. User confidence in the level of ease of operation of a system will affect whether or not the use of the system is accepted. This concept provides an understanding that the higher the individual's confidence in the ease of use of a system, the user tends to be easier to accept the entry of a system and has a greater intention to use the system.

The results of this study indicate that the increasing perception of convenience will further increase the acceptance of accounting information systems. Perceived ease of use will reduce one's effort (both time and effort) in accepting an accounting information system, meaning that the concept of perceived ease of use indicates the degree to which a person believes that acceptance of an accounting information system is easy and does not require hard work from the user to be able to use it. Ease of use is the degree to which a person believes that an accounting information system is easy to understand. The intensity of use and the interaction between the user and the system can also indicate the 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. For this reason, LPD (Village Credit Institution) that want to increase acceptance of accounting information systems can carry out evaluations to ensure that the operationalized accounting information system is easy to learn, can help achieve work goals easily, and the display available on the accounting information system used is very clear.

D. Task Suitability to Acceptance of Accounting Information Systems

The results of the partial test of the effect of task suitability (X3) on accounting information system acceptance (Y) in Table 1 obtained a p-value of 0.030, which is less than 0.05. This indicates that task suitability has a significant effect on the acceptance of accounting information systems. The value of the task suitability regression coefficient (X3) with a positive direction of 0.224 indicates a positive influence of task suitability on the acceptance of accounting information systems. Based on these results, hypothesis 3 (H3), which states that the higher the level of task suitability, the acceptance of accounting information systems will increase is acceptable.

Based on this, the low acceptance of the accounting information system is determined by the suitability of the tasks of the accounting information system in the LPD (Village Credit Institution). The higher the level of compatibility between the tasks being carried out with the technology used, the users will be more receptive to the technology. On the other hand, if an existing accounting information system is deemed incompatible with the tasks performed, the user will find it increasingly difficult to accept the accounting information system.

The results of this study are in line with research conducted by Widiyanti et al. (2018) and Arbingta et al. (2018). Widiyanti et al. (2018) state that task suitability has a positive effect on the acceptance of accounting information systems. The results of this study support the theory of the Technology Acceptance Model (TAM), which explains that there are external factors that can affect individual attitudes in accepting the entry of technology. Task suitability is one of the external factors that can affect individual interest in using a system. Task requirements must be in accordance with individual abilities supported by information technology functions. This shows that the higher the level of compatibility between the tasks being carried out and the technology used, the greater the opportunity for the technology to be accepted by users.

The results of this study indicate that the increasing suitability of the task will further increase the acceptance of accounting information systems. Task suitability is the ability of technology to support work or can be interpreted as how much technology helps individuals in carrying out a collection of tasks. The information technology or system used is increasingly helping individual performance in carrying out their duties. The better the use of information technology and the technology used can increase the chances of the technology being accepted by users.

For this reason, the LPD (Village Credit Institution) that wants to increase acceptance of the accounting information system can conduct an evaluation to ensure that the accounting information system makes it easier to find the data needed, there is a match between the data stored on the computer and the data needed, and help complete the task on time.

E. User Technical Ability to Accept Accounting Information System

The results of the partial test of the effect of technical ability (X4) on the acceptance of accounting information systems (Y) in Table 1 obtained a p-value of 0.015, which is less than 0.05. This indicates that technical ability has a significant effect on the acceptance of accounting information systems. The regression coefficient value of technical ability (X4) with a positive direction of 0.249 indicates a positive influence of technical ability on the acceptance of accounting information systems. Based on these results, hypothesis 4 (H4), which states that the better the level of technical ability, the acceptance of accounting information systems will increase, is acceptable.

Based on this, the low acceptance of the accounting information system is determined by the technical ability of users of the accounting information system at the LPD (Village Credit Institution). The higher the technical ability the user has, the easier it is to accept the entry of a technology and more easily adapt to the system in its application when completing tasks. On the other hand, if users do not have adequate technical skills, it will be increasingly difficult to accept accounting information systems.

The results of this study are in line with research conducted by Alannita and Suaryana (2014), Widyasari and Suardikha (2015), and Dewi and Wiratmaja (2020), which state that technical ability has a positive effect on the acceptance of accounting information systems. The results of this study support the Technology Acceptance Model (TAM) theory which explains that there are external factors that can affect individual attitudes in accepting the entry of a technology, one of which is the user's technical ability which will affect a person's attitude in adopting a system. The technical ability of the users of a system is the key to determining whether or not the system is optimally implemented. System users who have adequate technical capabilities will find it easier to accept the entry of an accounting information system and easier to adapt to the system in implementation when completing their tasks.

The results showed that the attitude of users of an information system depends on their perception of the usefulness and ease of use of the system. The more useful and easier the user's perception of a system, the more effectively the system will be operated so that it will provide maximum benefits. To ensure that a system can be utilized optimally, adequate technical capabilities must be possessed by users of the system. For this reason, the LPD (Village Credit Institution) that wants to increase acceptance of the accounting information system can conduct an evaluation to ensure that users of the accounting information system have sufficient knowledge about the system used and have no difficulty in operating the existing accounting information system.

F. Coefficient of Determination Test (R^2)

Based on Table 1, it can be seen that the value of the Adjusted R Square value in this study is 0.802. The Adjusted R Square value can be interpreted that the independent variables contained in this model can affect the dependent variable by 80.2 percent, while 19.8 percent is influenced by other variables outside of this study.

G. Model Feasibility Test (F Test)

Based on the data listed in Table 1, it is known that the F test value in the sig table is 0.000. The value of sig 0.000 <0.05 means that the regression model used in this study is considered feasible.

H. Research Implication

The results of this study prove that the Technology Acceptance Model (TAM) regarding behavior using information technology begins with a perception of perceived usefulness and perception of the ease of using information technology (perceived ease of use) which is empirically proven to apply at the LPD (Village Credit Institution) in Denpasar City. In the acceptance of accounting information systems by users. In addition to proving the variables in the Technology Acceptance Model (TAM), this study also proves two other variables, namely task suitability and user technical abilities. These four factors are proven to affect the acceptance of accounting information systems.

The results of this study can be used as a reference in the development and implementation of an accounting information system at the LPD (Village Credit Institution) to ensure the accounting information system can be accepted by users, and the system should be designed to be easy to use, provide benefits, ensure that it can be used in accordance with the technical capabilities of users (employees), as well as systems developed to suit the tasks of users (employees).

VI. CONCLUSION

The more effective the application of perceived usefulness, perceived ease, task suitability, and technical capabilities possessed by users of an accounting information system, the easier it is to accept the entry of a technology and more easily adapt to the system in its application when completing tasks. If someone believes that the system will be useful, provide benefits to him, there is a match between the tasks being carried out with the technology used and the technical capabilities of the users are adequate, then the greater the chance for the system to be accepted and operationalized.

For further research, it is expected to be able to further explore each of the answers that have been given by data sources, especially indicators of statements that have relatively low values such as statements about the use of information technology to increase efficiency, statements about the ease of learning an operationalized accounting information system, statements about technology information can help complete tasks in a timely manner, and statements

about users who have sufficient knowledge of accounting information systems.

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