

# Financial Management Information System within Government Institution and Supply Chain Strategy: Implementation Technology Acceptance Model (TAM)

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**Abstract-** The provision of comprehensive financial information by the government institution is needed by the wider community to boost the effectiveness of the information to the society and government, and decision-making. This system produces information that is able to encourage the realization of a clean, transparent, and able government to respond to changing demands effectively. Therefore, the success of the information system if the users are successful in the model of acceptance of the systems and information technology and it would be improving their performance. This research aims to examine the acceptance of regional financial information systems in government using the Technology Acceptance Model (TAM) and evidence of its influence on the performance. The study found 556 respondents who are civil servants in Lampung Province. The finding using SEM analysis shows that all constructs have an effect in conformity with the concept of TAM in a government institution. This study reveals that all variables which include the model of TAM theory have a positive impact on the user's performance. It also improves the effectiveness of the information system within the government institution, especially the implementation of the financial management information system.

**Keywords-** Financial Management Information System, supply chain strategy, Technology Acceptance Model (TAM), User's Performance

## 1. Introduction

Performance is the result of the quality and quantity of work accomplished by an employee to carry out their duties in accordance with the responsibilities that have been given to him [1]. Indonesian government regulation concerning and implementing Regional Financial Information System. Ministry of Interior through Regional Financial Administration

Agency (BAKD) in 2009 in cooperation with third parties create regional financial information system with the name of Regional Financial Management Information System (SIPKD). The purpose of creation is for uniformity in financial management in local governments in Indonesia. Likewise, these systems to integrate data and information with existing systems in the central government. Circular number 900/122 / BAKD in 2010, SIPKD shall be implemented in 171 local governments in Indonesia which is expected to be applicable to all. It was implemented in order to help to facilitate local governments in budget formulation, execution and administration of accounting and reporting and accountability of the budget. [2] suggests that the performance of the individual is the opinion of users on the system special applications that are used to improve their performance in the organization. The successful application of information technology to the role of information system users to receive system developed or implemented in the management [3]. Information systems and information technology is applied to the organization can still fail because it involves components in an organization which together with human behavior. Humans interact to use information technology and in the interaction of this cause behavioral problems. The failure occurred because men refuse or do not want to use information technology in a sustainable manner. Previous studies show that the companies, especially managers need to understand the factors that trigger individual behavior towards information technology [4]. Governments need to understand the factors that trigger the behavior of the users SIPKD to perform well and sustained use. Many researchers previously used

TAM to discuss the adoption of various technologies. TAM finally became the most influential theory in the field of information systems (SI) to solve various problems in the acceptance of technology, such as [5] discussing the acceptance of technology for prospective teachers from the point of view of educational ideological differences. [6] see the effect of social influence on the perceived usefulness and convenience of the delivery system. examined TAM in the context of marketing in China. identified the acceptance of technology from the point of view of the theory of technological diffusion with culture. The TAM model is considered more parsimony to explain the behavior of SI use in an organizational context. The purpose of this study is specifically to examine the effect of all constructs contained in the TAM model and the user's performance of the SIPKD system within the government. The difference with previous research is that in previous studies tested the acceptability of technology in the context of the business or private environment, while in this study testing the application of technology acceptance in the public sector. The study also continued the research of [3], especially in local governments that implement information systems and technology in mandatory settings, whereas in the private sector it is voluntary to influence user performance. The contribution of this study includes factors that support the implementation of information systems presented to improve the performance of information system users. This study proves that the model of the acceptance of information systems using the TAM theorem relates to the success of information system user performance in the Regional Government.

## 2. Literature Review

### 2.1 Financial Management Information System and User's Performance

The presence of systems and technology informasi is one of the elements sought by the government to boost the effectiveness of the absorption of the information society, pouring in programs and decision-making. Indonesian Government No. 56 of 2005 concerning Regional Financial Information System. This indicate the existence of two systems of information that is expected to be in government, namely the information system managed by the

central government and information systems that are managed by the local governments themselves. The legality of the presence of SIKD has been confirmed by the Government Regulation No. 56 of 2005 on SIKD. Regional financial information system with the name of Regional Financial Management Information System (SIPKD) is an integrated application that is used as a tool for local governments to improve the effectiveness of the implementation of regulations in financial management area. This application is also a manifestation of real action facilitation of the Ministry of Interior to local governments in the field of financial management. The main objective is to strengthen the perception systems and procedures for financial management, especially in inter prostration and implementing various legislations finance. [7] explained that providing SIPKD implemented in order to help to facilitate local governments in budget formulation, execution and administration of accounting and reporting and accountability of the budget. [8] states that performance is a result (outcome) that is obtained from the function of a particular job or activity during a certain period. [9] states that there are three factors that influence user's performance; 1) individual factors, 2) psychological factors, 3) organizational factors. Whereas, [3] states that performance expectations are a level that an individual believes that using an information system can help to improve its performance. Performance expectations do not only arise from the individual's intrinsic desires. This belief can also arise because of the influence of the work environment, for example, from the widespread use of information systems by colleagues. By looking at improving the performance of coworkers, one can be encouraged to use information systems.

### 2.2 TAM Theory (Technology Acceptance Model)

A person can act to accept or reject the presence of the system and information technology. However, the success of the application of the information system is inseparable from the role of users to accept systems developed or implemented in management [3]. Two factors that can affect system usage or presence Information technology is as follows. First, people tend to use or do not use the application if they believe it can help them to do a better job. Second, potential users believe that the application provided is of use. They believe at the same time that application

utilization is proportional to the effort to use the application [10], [3], and [3]. The Technology Acceptance Model found [10] explains the acceptance of technology used by technology users. In formulating TAM, Davis uses the TRA (Theory of Reasoned Action) found as the grand theory. However, TAM does not accommodate all variables from the TRA theory. Davis only uses the components of "belief" and "attitude" only, while "normative belief" and "subjective norms" are not used. TAM only using only two constructs, namely perceived usefulness and Perceived ease of use which when associated with TRA is part of belief. [10], and [3] explained that user acceptance of a technology is a factor that determines the success of using the technology. If a system presented has been received by the user because the system is easy to use and is useful to help users in completing their work, it can be said that the system presented is a success. [10] states that TAM focuses on technology acceptability from two main factors, namely perceived ease of use (PEU) and perceived usefulness (PU).

### 2.2.1 Training

System or technology training is able to increase the ease of understanding the information systems and technology presented. Training is one element that must be done if you want to manipulate one's cognitive about the ease of use of the system/information technology. One element that makes people think a system or technology is easy to use is training [3, 11]. [12] suggest that organizational support and training have an effect on the efficacy of computer use and individual expectations of user outcomes (for example, the output of a system). Training needs to be held in advance in order to create increased skills in the use of SIPKD. This certainly includes the ease of use and the maximum usefulness for regional financial management. The hypothesis can be formulated as follows.

H1: Training has a positive effect on perceived ease of use of SIPKD

H2: Training has a positive effect on perceived usefulness of SIPKD

### 2.2.2 Perceived Ease of Use (PEU)

Information system literature claimed that user's in higher of perceived ease of uses of any system they believed it perceived usefulness. [13,14]. The SIPKD

users have a perception that information technology or information systems are useful for completing their tasks, so SIPKD users will continue to use them. Vice versa, if the SIPKD user has the perception that information technology or the SIPKD information system is useless, then he will not use it. They believe that the system is certainly capable of generating a positive attitude from SIPKD users to always use it. [15], [16] and [17] stated that perceptions of system usability had a significant effect on attitudes and performance. [18] states that there is a positive relationship between attitudes on technology or the attitude of using information technology with perceived usefulness. Based on the explanation above, it can be seen that the hypothesis raised related to perceived usefulness is as follows.

H3: Perceived ease of use e of SIPKD has a positive effect on the perceived usefulness of SIPKD

### 2.2.3 Perceived Usefulness (PU)

[19] and [20] using the perceived ease of use and perceived usefulness, and there is a positive effect of perceived ease of use to the perception of usefulness. The one of fundamental factors on adoption the information system and technology usage is Perceived usefulness [21, 22, 23]. [3] examined the influence of perceived ease of use of information technology usage behavior between men and women. The results show that the effect of perceived ease of use for women is stronger when compared with men. Women assess that information technology is more emphasis on ease of use. This perception is more influence women's attitudes to use information technology. However, research [24] who conducted the research perceived ease of use and perceived usefulness of the e-government services, research results turned out to be the perceived ease of use does not significantly influence the perception of usefulness. With the perceived ease of use, users should sustainably use, which ultimately affect the positive attitude of the user to the presence of SIPKD. Furthermore, this study to formulate hypotheses as follows.

H 4: Perceived ease of use of SIPKD positively effect on the attitude of the technology.

H 5: Perceived usefulness SIPKD positively effect on the attitude of the technology

### 2.2.4 Attitudes on Technology (AT)

[25] defines the attitude of the technology (AT) is a personal objective opinion someone for using technology. This attitude is influenced by the user's

perception of the technology that theoretically described by experts in information technology developers. Users and their influence in particular on the use of computers [10, 26]. User attitude summed up as the perception of the personnel involved in the implementation of systems that affect the final result of a system. The system was successful or not, can be accepted or not, useful or not when applied. SIPKD as a system that is presented can influence the attitude

of the users to use the system in the area of financial management. They are meet its obligations as a user SIPKD are obliged to administer and document the financial management area. Therefore, the attitude of the presence SIPKD considered a good proxy for predicting the use of technology, in the end, is SIPKD user performance.

H 6: Attitudes on technology positively has an effect on SIPKD user's performance

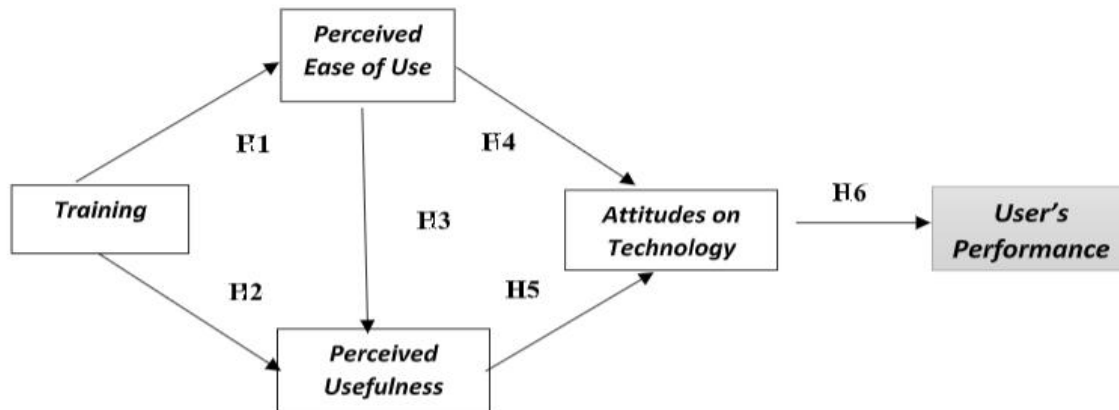


Figure1. Research Conceptual Framework

### 3. Methodology

#### 3.1 Data Collection

Data were collected through two stages, namely the pilot test phase and final phase of the field survey [11]. Pilot test conducted was conducted to test and further enhance the research survey based on the

validity and reliability. The end of the field survey was conducted to test the validity and reliability survey overall research and also to test the model's empirical research. Implementation of the final field data collection

#### 3.2 Sampel

Table1. Total Sample and Level of Respon Responden

No	District/ City Government Office	Quisioner Distributed	Quisioner Received	Not Acceptable	Total
1	Lampung Province	60	57	1	56
2	Tulang bawang	60	58	2	56
3	Lampung Tengah	60	56	1	55
4	Metro	40	38	1	37
5	Lampung Selatan	60	57	1	56
6	Bandar Lampung	60	56	2	54
7	Way Kanan	60	59	1	58
8	Lampung Timur	60	58	2	56
9	Tanggamus	40	37	1	36
10	Lampung Utara	60	57	2	55
11	Lampung Barat	40	38	1	37
<b>Sample Total</b>		<b>600</b>	<b>571</b>	<b>15</b>	<b>556</b>

The sample selection using a sample of local governments in Lampung Province refers to the Circular (SE) of the Minister of Home Affairs (Mendagri) No 900/122 / BAKD in 2010. There are 171 (one hundred and seventy-one) regional

governments in Indonesia that have implemented SIPKD. Lampung Province is noted to have 11 local governments that have used SIPKD. The use of SIPKD by district/city administrations causes the availability of homogeneous samples in

districts/cities in Indonesia. Therefore, the districts/cities in Lampung Province were selected as samples. Based on the table above shows that out of 600 questionnaires distributed, 556 respondents were eligible to be sampled in this study. Respondents of this study were civil servants, in more detail the civil servants who served as SIPKD operators in each SKPD in Lampung Province, namely 10 District or City Governments and Lampung Provincial Government. Based on the overall working period, most of the respondents have more than one year of work and less than 10 years in terms of their tenure. Thus, the research respondents were considered to have known the work environment of the organization

#### **4. Variables', Definition of Variabels and Indicators**

##### **4.1. SIPKD User's Performance (UP)**

stated that performance is a result (outcome) that is obtained from the function of a particular job or activity during a certain period. The performance indicators in this study were taken from [3] which actually originated from the initial form of hope. This adaptation covers two things. First, the indicators used only come from performance expectations. Secondly, these indicators are originally in the form of independent variables in the context of expectations. This is certainly to show the true meaning of the indicator. Indicators that become performance indicators are as follows: a. SIPKD is useful in my assignment, b. SIPKD allows me to complete tasks faster. c. SIPKD increases my productivity. d. SIPKD does not improve my welfare.

##### **4.2. Perceived Usefulness (PU)**

PU is defined as the level of one's belief in the use of certain information technology which can further improve their performance. [10] revealed that someone tends to use information technology when information technology can help to do work better and efficiently. Usability perception uses three items of questions adapted from [10]: a. SIPKD has adequate features and is very helpful for work. b. I was able to maximize the SIPKD feature to accelerate. c. SIPKD facilitates my work.

##### **4.3. Perception Ease of Use (PEU)**

PEU is defined as the degree of one's belief in using a system or technology that can make him free from work that is difficult to do. [10] states that PKP has a

strong relationship with the acceptance of information technology. Perception of ease of use uses three items of questions adopted from [10] with the following indicators: a. Using SIPKD is very easy. b. SIPKD makes it easy for me to get what I need. c. Using SIPKD because of the skills I have.

##### **4.4. Attitudes on Technology (AT)**

defines attitudes to technology (AT) as individual attitudes to using an existing system or information technology as a representation of its acceptance. This study uses the term of usage that measures user experience to operate technology by passing a series of steps in the input, process, and output. Furthermore, the respondents realized it in the form of opinions and evaluations that were positive or negative related to technology. The attitude towards technology uses three items adapted from [10] as follows: a. I have the desire to use SIPKD. b. I get comfort in using SIPKD. c. I benefit from using SIPKD.

##### **4.5. Training (T)**

define training as an objective so that employees can master the knowledge, skills and behaviours emphasized in the training program. Considering that this research is local government, the quality of training is measured using indicators used in measuring training for local governments in Ukraine. The indicators used are as follows: a. With training, I was adept at entering and storing data, b. With training, it makes me understand the stages of data processing, c. With training, I can adapt to programs that are constantly updated, d. With training, I can solve problems in using SIPKD, e. With training, I was able to organize Regional Financial Information into Regional Financial Reports, f. With training, I can add and delete information from SIPKD.

#### **5. Analysis Method**

This study using SEM analytical method. SEM is chosen because it is more appropriate to examine the relationships between variables complex, examine the existence of variables that are unobservable or latent variables, and for test the suitability of the overall model. SEM is an analysis multivariate with many variables. In the use of SEM, researchers must at a minimum using a minimum number of variables of 200 data. Tools that used in SEM is AMOS version 21. By using AMOS, SEM analysis be interesting and challenging. AMOS provides campus in its program

sothe researcher poured his model in the form of an image on the canvas. The research model in the regression equation to measure the relationship between variables of TAM and the user's performance are as follows.

$$PU = \alpha_0 + \beta_1 T + \beta_3 PEU + e \dots\dots\dots (1)$$

$$PEU = \alpha_1 + \beta_2 T + e \dots\dots\dots (2)$$

$$AT = \alpha_2 + \beta_4 PU + \beta_5 PEU + e \dots\dots\dots (3)$$

$$UP = \alpha_3 + \beta_6 AT + e \dots\dots\dots (4)$$

Information:

UP : User's Performance

PU : Perceived Usefulness

PEU : Perceived Ease to Use

AT: Attitudes on Technology

T: Training

E : Error

**6. Results and findings**

**6.1 Reability and Validity Test**

Based on the reliability test results showed that the construct of perceived usefulness with Cronbach's Alpha was 0.665, the ease of perception of Cronbach's Alpha use was 0.764, attitudes towards Cronbach's Alpha technology were 0.706, Cronbach's Alpha training was 0.739 and user performance had Cronbach's Alpha values above 0.760. Therefore, this result states that all the variables in the research model are reliable. Whereas, the results of the validity test show that the Pearson correlation value between questions on perception of Use (PK), ease of use (PKP) attitude towards technology (SAT) training (P) and User performance yields a significant level of 0.01. This analysis states that the question items for all variables are valid. The hypotheses of this study were tested using structural equation modelling SEM with AMOS and the regression model with SPSS. All the results of the six hypotheses presented in the Table below:

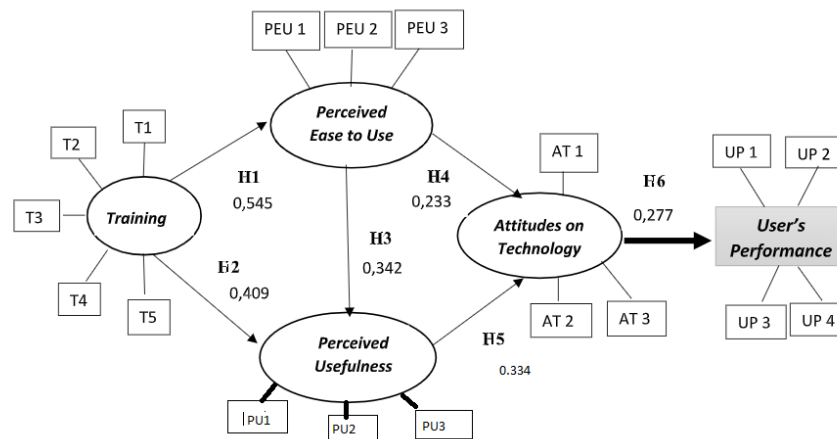
**Table3. Structural Path Analysis Result**

Hypotheses	Structure Relationship	Coeffisien		Stand. Error	Critical Ratio
		Standardized	Unstandardized		
H1 [+]	PEU ← T	0.545	0.732	0.048	15.313***
H2 [+]	PU ← T	0.409	0.592	0.055	10.834***
H3 [+]	PU ← PEU	0.342	0.368	0.040	9.10***
H4 [+]	AT ← PEU	0.334	0.303	0.040	7.508***
H5 [+]	AT ← PU	0.233	0.196	0.037	5.247***
H6 [+]	UP ← AT	0.277	0.274	0.032	8.481***

**Note:** \*significance at 0.10 level, \*\*significance at 0.05 level, \*\*\*significance at 0.01 level

**Key:** PEU: Perceived Ease of Use, T: Training, PU: Perceived Usefulness, UP: user's Performance, AT: Attitudes on Technology

The result of hypothesis test and the proposed research model as follow:



**Figure2.** Proposed research model and the Finding

According to the path analysis result (table 2). In this empirical study gives evidence that all hypothesis is supported. Findings related to the first hypothesis (H1) which is testing the relationship of training and perceived ease of use statistical tests show that the effect of training has a positive effect on ease of use with a value of  $\beta = 0.545$ . This result is statistically significant with a CR (critical ratio) of 15.313, at  $\alpha = 0,01$  level. This study concludes that H1 is supported. There was a positive relationship between training and ease of use. In other words, the high quality of training can increase perceived ease of use, and vice versa. The better quality of training could encourage users to more easily use and understand the usefulness of financial information in the area. In essence, training activities need to be carried out by an organization with the aim to improve the skills and knowledge of employees. Training a short-term educational process that uses techniques and procedures, systematic and organized aimed at improving the knowledge and perception of employees against the financial information in an area. The trainees learn the knowledge and skills that are practical for a particular purpose [27,28]. In addition, learning through training aimed at changing people's behavior in carrying out their work. Quality training would increase the degree of confidence employees to use the information in finally they would improve the performance of their job better and more efficient. These findings support the findings Findings related to the second hypothesis (H2). Testing the relationship between the training and perceived usefulness or hypothesis 2 have obtained the results that the training has a positive effect on usability with a  $\beta$  coefficient = 0.409 with a CR value of 10.834. This result has a significance

level of 0,01 because it has a critical value greater than 1.96. This study concludes that H2 is supported or training has a positive effect to perceived usefulness. The meaning that training is always able to improve the usability principle for users. The training improves employee understanding SIPKD users on the importance of usability in a financial information area. This improved understanding for help them carry out the duties and expectations. This finding is consistent with, which suggests that the increase of learning given the government a positive impact on the ease of use information and benefits perceived by users in use of information.

Findings related to the third hypothesis (H3). The relationship between perceived ease of use and perceived usefulness. The results of the statistics test the relationship between perceived ease of use and perceived usefulness is supported. Perceived ease of use has a positive effect on perceived usefulness with a coefficient value of 0.342. A significance value of CR = 9.10, significant at the level of 0,01. This study concluded that H3 is supported, which means that perceived ease of use increases perceived usefulness. The results support the research and [18] which suggested a positive relationship between perceived ease of use and the perceived usefulness. which revealed that a person tends to use information technology as information technology can help to do the job better and more efficient. states that the perception of usefulness is a level of trust for someone to use any technology that can increase the performance of their job. Perception usability is the confidence level for someone to take certain decisions that better work performance. Findings related to the fourth hypothesis (H4). Testing the relationship perceived ease of use and attitude on

technology on hypothesis 4 presented the SEM calculations. The result shows that perceived ease of use has a positive effect on attitudes on technology with a coefficient  $\beta$  of 0.334 and statistically significant. The test results have a CR value of 7.508 with a significance level of 0.01. the t-value of 1.96, or above the t-value. This study concludes that H4 is supported. It means that the high perceived ease of use can improve attitudes towards the technology of SIPKD users. Perceived usefulness is a measure of where the users of a trusted technology will bring benefits to those who use it. Perception of the benefits is also defined as the extent to which a person believes that using technology will improve his job performance. Several previous studies have shown that the perception of the usefulness positive and significant impact on the attitude on technology [19]. Perceived usefulness of this research into the construct under study and stated that users SIPKD have confidence SIPKD that can improve their job performance. Therefore, the user's performance of SIPKD believed financial information system is useful if they have used it. Likewise, if a user of SIPKD believe that the financial information system is not useful then they will not have used it. Findings related to the fifth hypothesis (H5). Testing of the relationship between perceived usefulness and attitudes to technology or hypothesis 5 shows that the hypothesis is supported. Perceived usefulness and attitudes towards technology using SEM analysis shows that perceived usefulness has a positive effect on attitudes on technology with a coefficient of  $\beta$  of 0.233. This value is a CR attribute of 5.247 or has a significance level of 0,01. This study concludes that the high perception of perceived usefulness will increase attitudes on technology. This result in line with which states that usefulness has a strong relationship to the acceptance of information technology. According to research results, someone believes that the information system usefulness they were to use it.

Findings related to the sixth hypothesis (H6). Hypothesis 6 states that attitudes towards technology are related to user performance. Testing the relationship of attitude on technology and SIPKD user's performance with SEM calculation analysis show that attitudes on technology have a positive effect on the SIPKD user's performance. The value of the  $\beta$  coefficient is 0.277 with a CR value of 8.481 which is statistically significant at level 0,01. This

study concludes that H6 is supported. It means that the high attitudes on technology would increase the user's performance of SIPKD. The result consistent with stated that the attitude of the technology as an objective opinion of a private person for using technology and its realization in the form of opinions and evaluations positively or negatively associated with the technology. This can be reflected in the behaviour of users who have a strong influence, direct, and positive intention in using technology. Users who have good behaviour in new technology, are more motivated to use the new technology.

## 6. Conclusion

This study aims to examine the effect of variabel in the TAM model (training, perceived easeof use, perceived usefulness, attittutes on tchnology) on the user's performance of the SIPKD system within the government institution.Using asurvey method obtained 556 respondents from SIPKD users at SKPD in 11 local governments in Lampung province. The results showed that all variables had a positive effect on the performance of SIPKD users or were able to make individual SIPKD users perform even higher. This study further concludes that the TAM theory has an impact on user performance. These results also contributed to proving that first, the existence of quality training was able to increase the usefulness of SIPKD and ease of use of SIPKD. Second, SIPKD must be easy to use and useful as responsibility for regional financial management, giving rise to a positive attitude among SIPKD users. The limitation of this study is that the process of data collection and selection of study samples have weaknesses, namely not considering social distance (social distance). The acceptability of the system is very dependent on social distance, namely, the system is increasingly acceptable when social distance between users is low. In fact, the bureaucratic system in the district or provincial government generally has a high social distance.

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