THE INFLUENCE OF PERCEIVED USEFULNESS AND PERCEIVED EASE OF USE WITHIN THE REGIONAL GOVERNMENT INFORMATION SYSTEM (SIPD) ON REGIONAL FINANCIAL MANAGEMENT SYSTEM

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Abstract

This research is motivated by one of the factors in realizing good governance as a system that has been published by the government, namely SPBE to utilize Information Technology as a means of realizing good governance. SIPD is part of SPBE which is designed as an internal local government system for financial management so that this information can provide effective benefits in decision making. The problem is that the system can run well if its users accept and understand it well. Factors that influence the increase in its use is the acceptance of each individual who becomes a user. This study aims to determine the effect of Perceived Usefulness and Perceived Ease of Use (perceived ease of use) of Regional Government Information Systems (SIPD) on the Application of Regional Financial Management Systems in North Minahasa Regency. The approach used is quantitative with this type of correlational research. Data collection using a questionnaire. Data analysis technique using multiple regression. The results of this study can be concluded that the Perceived Usefulness of SIPD has a positive and significant effect on the application of the regional financial management system in North Minahasa Regency with a coefficient of determination of 53.90%. Perceived Ease of Use (perceived ease of use) SIPD has a positive and significant effect on the application of regional financial management systems in North Minahasa Regency with a coefficient of determination of 18.60%.

Keywords: SIPD, Financial Management, Perceived Usefulness, Perceived Ease of Use

Introduction

Adequate government financial reports show that the government is able to carry out good management *(good governance),* especially if the quality of financial reports is consistent with financial report quality standards. The government is responsible for providing transparent and accountable information, one of which must comply with government financial reports based on government accounting standards, and must fulfill normative reporting requirements so that government financial reports can have good quality and appropriate reports, namely: relevant, reliable, comparable, and understandable. As stated in Government Regulation number 12 of 2019 and Minister of Home Affairs Regulation number 77 of 2020, quality financial reports is a measure of a good and effective financial management in government, especially in development issue.

Financial reports is a tool used to report accountability for the financial results of government administrative activities to the public. This means that financial reports can be utilized by users, especially policy makers and decision makers, which can lead to a

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better government management (Permadi, et al., 2016). One important factor in preventing financial management irregularities is by using applications in financial management. The financial management process in the region must be organized in such a way that it leads to effective financial management. Achieving the objectives of regional financial management can be obtained from the system applied and implemented by the regional government in carrying out its regional activities. According to Halim (2014) regional financial management is activities which include planning, implementation, management, reporting and control of regional finances.

The Central Government has issued Presidential Regulation number 95 of 2018 regarding Electronic-Based Government Systems and Presidential Regulation number 39 of 2019 regarding One Indonesian Data to realize an effective, transparent and accountable government governance. In Regional Government, the Regional Government Information System or abbreviated as SIPD is a general application of SPBE and used in all Regional Government Agencies throughout Indonesia. SIPD is a system supporting the development of SPBE (Electronic Based Government System) infrastructure which nationally integrated into one unit to support the good governance. Every Civil Servant is required to improve their mastery of Information Systems or Information Technology, with good knowledge of *Information and Communication Technology* (ICT), an ASN will have good competence. This result is in line with Prasetyo (2015) statement that the better the quality of information technology, the better the quality of the accounting information system. The same thing was said by Goyal, et al., (2010) and Gorenak and Ferjan (2015) who showed that ICT will have a positive impact on employees because it is managing employee competence so that the ability of employees in this case SIPD users such as treasurers, operators, finance, planning, or ASN involved in decision making will be more optimal and reliable in achieving optimal organizational vision and mission or targets in order to improve organizational performance.

Information technology in accounting affects the satisfaction of users of financial reports because of the quality, speed and accuracy of the data contained in the financial reports (Rifandi, 2018). Factors that influence this are found in technology acceptance. With an approach using the TAM model, we can understand the factors that influence the acceptance of technology use. The TAM *Action* Model (TRA) is a theory that describes a person's perception of something that determines that person's attitudes and behavior (Ibrahim & Syah, 2020). In this theory, Taylor and Todd (1995) suggest that system usage is directly determined by the intention to use it, which is influenced by the user's attitude towards using the system and the perceived usefulness of the system. Perceived ease of use also influences attitudes and usability. The appeal of this model lies in its specificity and high predictive power of technology use.

In the TAM theory developed by Fishbein and Ajzen (1975) there are two main factors that can influence it namely perceived usefulness and perceived ease of use to understand individual acceptance of a technology. Someone will have the desire to use this technology if it is useful and easy to use (Ibrahim & Syah, 2020).

According to Alalwan et al., (2016), *Perceived Usefulness* is someone believing that using certain technology or innovation will improve their work performance. Wibowo et al., (2015) identified dimensions of perceived ease, namely, *ease to learn*, *ease to use*, *clear and understandable*, and *become skillful*. Based on this, then in this research, *Perceived Usefulness* and *Perceived Ease of Use* are used as independent variables for the application of regional financial management systems.

Meanwhile, research related to this is about the relationship between *perceived usefulness and perceived ease of use* on the acceptance of information technology conducted by Tyas and Darma (2017), which shows that *perceived ease of use* of the system has a significant positive effect on *perceived usefulness,* but *perceived usefulness* has no significant effect on acceptance of technology. Research conducted by Hadis et al., (2022) shows that the use of information technology has a positive effect on the quality of financial reports.

SIPD is part of SPBE which is designed as an internal regional government system for financial management so that this information can provide effective benefits in decision making. Problems found by the system can run well if the users accept and understand them well. The factor that influences the increase in use is the acceptance of each individual who becomes a user. This research aims to determine the influence of *Perceived Usefulness* and *Perceived Ease of Use* of the Regional Government Information System (SIPD) on the Regional Financial Management System Application in North Minahasa Regency.

Technology Acceptance Model (TAM)

The TAM model was actually adopted from *The Theory of Reasoned Action (TRA) model,* namely the theory of reasoned action developed by Fishben and Ajzen, with the premise that a person's reaction and perception of something will determine that person's attitudes and behavior. TAM explains the relationship between individual technology use which is influenced by the individual's own level of behavioral intention. TAM is one of the adaptation models used to measure the level of technology acceptance by users. This model describes the acceptance of information technology, which focuses on perceived usefulness and perceived ease of use, which determine user attitudes and behavioral tendencies towards technology use (Lule et al., 2012). This theory is used in this research because the *Perceived usefulness* and *Perceived ease of use* factors determine the attitudes and behavior of individuals as technology users and in this case SIPD users.

Attribution Theory

The aim of attribution theory is essentially to explain how a person interprets an event, the cause or reason for their behavior (Wahyuni & Frendika, 2022). This theory is used in this research because attribution theory is important to describe individual behavior in human resource management, where attribution factors assess the emergence of quality human resources. Internal factors in the form of ability, knowledge and perception in the acceptance and use of Information Systems to produce higher quality and effective financial management that has an impact positive on ASN performance. These factors that arise from within the individual influence the behavior and work of the individual.

Agency Theory

Agency theory aims to overcome agency problems that arise between parties working together with different goals and division of labor (Girsang and Yuyetta, 2015). This theory is used in this research because the Regional Government as *an agent* has the authority to fulfill its obligations, namely providing accountability to the community *(principal).* in reporting performance achievements through the results of financial reports in each period as a disclosure of information to the public. Good governance through an effective, efficient, accountable and transparent financial management system.

Hypothesis Development
The influence of *Perceived Usefulness* (perceived usefulness) of the Regional Government Information System (SIPD) on the effectiveness of financial management

An application is very useful in financial management process in accordance with applicable procedures. The procedure referred to here is the process of identifying, measuring, recording and reporting economic transactions of an organization. This result is in line with the statement from Halim (2015) that the development of a system that is considered appropriate to be implemented in the region produces an accounting system where the expected transparency and effectiveness in regional financial management can be achieved. Based on the explanation above, the following research hypothesis can be formulated:

H1: It is suspected that the *Perceived Usefulness* of SIPD has an influence on the regional financial management system application

The influence of *Perceived Ease of Use* (perceived ease of use) of the Regional Government Information System (SIPD) on the effectiveness of regional financial management

To create financial reports that have good information value that can be used as a form of effectiveness, of course there must be support from the information system used. In this case, the use of information technology will have a good impact on the value of financial report information. In general, the benefits offered by information technology include speed of transaction processing and assistance in preparing reports. Apart from that, it can store large amounts of data, minimize errors and lower processing costs. Good use of information technology is expected to produce reliable and timely financial reporting, so that the reliability and timeliness of financial reporting can also increase (Sembiring, 2013). Based on the explanation above, the following research hypothesis can be formulated:

H2: It is suspected that *Perceived Ease of Use* (perceived ease of use) of SIPD has an influence on regional financial management system applications

Research methods
This research was carried out using a quantitative approach, with a quantitative paradigm. According to the problem that will be discussed in this research, it is an associative problem, namely a research question that connects two or more variables. The variable relationship in research is a causal relationship, namely a relationship that is cause and effect. The place or location of this research is the North Minahasa Regency Government with the target being the treasurer and financial department employees of each OPD. The population in this study are employees in the OPD who use SIPD, namely the treasurer and the finance/planning section. Sampling in this research was a saturated sample method because the population was less than 100 people. The sample in this study was 55 employees.

Variable Measurement
This research variable uses a Likert scale. To make it an interval scale, this research uses a 1-5 Likert scale measurement technique. Score 1 starts from Strongly Disagree and ends at score 5 which indicates Strongly Agree. Primary data collection was carried out using a direct survey method using a closed questionnaire. To measure respondents'

opinions, a Likert scale was used, namely five response responses starting from point 5 for strongly agree (SS) and point 1 for strongly disagree (STS).

Data collection techniques

The type of data used in this research is primary data which is research data obtained directly from original sources. Data sources used in this research is obtained from respondents. In this research, the data collection techniques used are as follows:

1) Observation, namely collecting data by directly observing various activities directly relatedto the research object carried out by both the leadership and implementing staff.
2) Questionnaires, namely collecting data from respondents by asking a written list of questions. The answers to the list of questions asked of respondents were processed using a Likert scale.
3) Documentation is a method that is directly carried out by collecting information from documents in the North Minahasa Regency Government.

Table 1. Operational Definition of Research Variables

Variable	Definition	Indicator	Scale
Management Finance Region (Y)	Regional Financial management is a whole activity which includes planning, administration, reporting, accountability and supervision of regional finances which aims to opitimize the targets of good governance	1. Transparency 2. Accountability 3. *Value For Money* **Mardiasmo (2018)**	*Likert*
Perceived Usefulness SIPD	*Perceived Usefulness* is as a person's belief in the benefits that arise as a result of using technology	1. *Makes job easier* 2. *Increase productivity* 3. *Enchance effectiveness* 4. *Inprove job performance* 5. *Usefull* **Aditya dan Wardhana (2016)**	*Likert*
Perceived Ease of Use SIPD	*Perceived Ease of Use is the extent to which a person believes that using a technology does not require a a lot of effort, meaning it is easy to use*	1. *Ease to learn* 2. *Ease to use* 3. *Clear and understandable* 4. *Become skillfull* **Aditya dan Wardhana (2016)**	*Likert*

Data analysis technique

Data analysis is an activity after data from all respondents has been collected. Activities in data analysis are grouping data based on variables and type of respondent, presenting data for each variable studied, carrying out calculations to answer the problem formulation, and carrying out calculations to test the hypotheses that have been proposed (Sugiyono, 2022).

The data analysis technique used in this research is multiple regression analysis. The linear regression equation from Y to X is formulated as follows:

$$Y = \alpha + \beta_1 X1 + \beta_1 X2 + \varepsilon$$

Information:
Y = Regional financial management system application
α = Constant
β = Regression coefficient
X1 = *Perceived Usefulness* of SIPD
X2 = *Perceived Easy to Use* (perceived ease
of use)
ε = Error Rate *(error)*

Hypothesis test
The research hypothesis consists of partial hypotheses which are tested using the t test and simultaneous hypotheses which are tested using the F test.

Results and Discussion
Descriptive analysis results

Table 2. Descriptive Results of Variables

Research Variable	Theoretical score		Empirical Data Score		Average	Std. Deviation	Score	Criteria
	Min	Max	Min	Max				
Perceived Usefulness SIPD (15)	15	75	32.00	75.00	59.09	10.21	78,79%	Fairly Good
Perceived Ease of Use SIPD (15)	15	75	32.00	75.00	58.58	9.81	78,11%	Fairly Good
Regional Financial management system (15)	15	75	36.00	75.00	59.44	8.75	79,25%	Fairly Good

Source: Data Excel Analysis (2023)

***Perceived Usefulness* Variable (perceived usefulness) of the Regional Government Information System (SIPD)**
Based on the results in Table 2, the overall percentage score for the SIPD *Perceived Usefulness* variable is 78.79%, which is at "fairly good" category. This shows that SIPD has many benefits for regional government administration and financial governance, where the results are sufficient because many employees feel that the function of SIPD is still almost the same as regional management information systems but with better usefulness because it involves all stages of revenue and expenditure finances that are not easy to deviate from. The results for each indicator found that the highest indicator was *useful* with a score of 81.82% which was in the good category, meaning that the Regional Government Information System able to provide overall benefits in regional management in terms of technical and financial administration. Then the lowest score is on the *increase productivity* indicator with a score of 74.06% which is in fairly good criteria, which means that the Regional Government Information System has not been optimal in increasing the work productivity of employees.

The description of the score for each statement from the SIPD *Perceived* Usefulness variable is presented as follows:
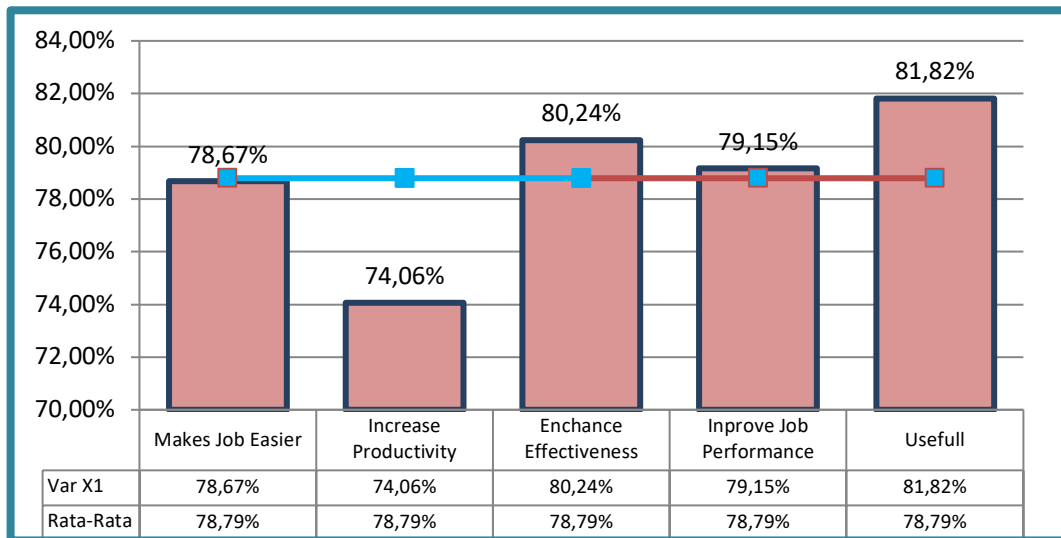

Figure 1. Score for Each *Perceived Usefulness* Variable Statement (perception of usefulness) SIPD

Perceived Ease of Use variable (perceived ease of use) SIPD

Based on Table 2, the overall percentage of achievement scores for the *Perceived Ease of* variable *Use* (perceived ease of use) of SIPD was 78.11% which was in the "fairly good" category. This shows that North Minahasa Regency employees are able to use SIPD well in terms of financial governance, where this ease of use will have an impact on organizational performance efficiently, effectively and have higher quality benefits. The results for each indicator found that the highest indicator was *ease to learn* with a score of 81.55% which was in good criteria, which means that SIPD is easy to use because the learning process is easy, especially before using this application, there are various technical guidance provided carried out and then continued with a learning period for the transition system from SIMDA to SIPD within regional governance and management. Then the lowest indicator is *Clear and Understandable* with a score of 76.09% which is in the fairly good criteria, which means that the Regional Government Information System (SIPD) still needs to be improved with various innovations carried out by regions and the increasing diversity of systems so the application can become more of an internal control in financial governance local government.

The description of the score for each statement from the *Perceived Ease of Use* variable (perceived ease of use) of the Regional Government Information System (SIPD) is presented as follows:
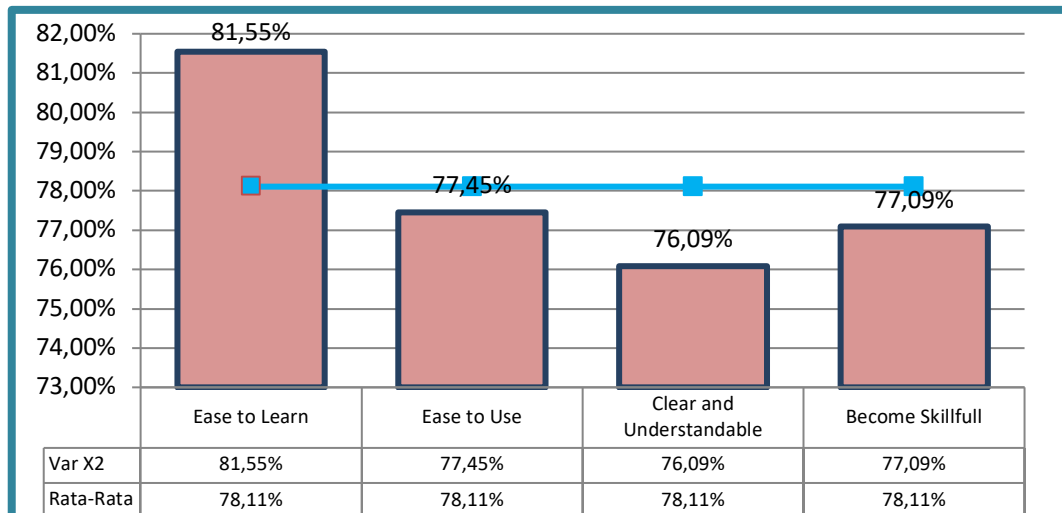
Figure 2. Each statement of the Perceived Ease of Use variable (perceived ease of use) of SIPD

Regional financial management system application variables

Based on Table 2, the overall percentage score achieved for the application variable the regional financial management system is 79.25% which is in the "fairly good" category. This shows that the North Minahasa Regency government is able to manage regional finances with an effective system, where every year there is an increase in government performance accountability reports, which is due to the increasingly better utilization of SIPD. SIPD is able to become a forum for more modern financial management and answer various challenges in preventing irregularities in administrative and financial governance in local governments. The results of each indicator found that the highest indicator was accountability with a score of 80.44% which was in the good criteria, which means that the North Minahasa Regency government tends to be accountable when utilizing SIPD in financial governance. Then the lowest score is transparency with a score of 78.62% which is in the fairly good criteria, which means that the North Minahasa Regency government tends to not be very transparent in financial governance, where the North Minahasa Regency government's official website should provide LRA and other reports for control and information for people who need the information (accessibility of regional finance to the North Minahasa Regency government is still minimal, especially regarding audited financial information).

Based on the results of the analysis above, the multiple linear regression equation model is:
$$\hat{Y} = 2{,}485 + 0{,}643X1 + 0{,}278X2 + \varepsilon$$

Based on the regression equation model, the following can be interpreted:
1) Interpretation of Constant Values
   The constant value of 2.485 is the fixed value of the regional financial management system application variable in North Minahasa Regency if there is no influence from *Perceived Usefulness* of SIPD and *Perceived Ease of Use* (perceived ease of use) of SIPD.
2) Interpretation of the SIPD *Perceived* Usefulness Coefficient Value
   The coefficient value of 0.643 for perceived usefulness, it a single digit change within perceived usefulness as a variable will influence the regional financial management

system application by 0.643 points with the condition of other variables are in constant state (*cateris paribus*)

3) Interpretation of the SIPD *Perceived Ease of Use* Coefficient Value

Variable Regression Coefficient Value X2 of 0.278, indicating that every change in the variable *Perceived Ease of Use* (perceived ease of use) SIPD of 1 unit will affect the application of the regional financial management system by 0.278 times the unit provided that the other variables are in a constant state *(Cateris Paribus)*

Partial Test Results (t Test)

To test the significance of the influence in the regression model, the t test will be used. Positive or negative results only show direction, not quantity. In the interpretation of comparing tcount with ttable there is no need to see the negative number as the sum of tcount. Before comparing the calculated t with the t table, previously determine the t-table value at a significance level of 5% and the degree of freedom nk-1 or 55-2-1=49 of 2.010. Partial test results with the help of the SPSS program are shown in Table 4 as follows:

Tabl4 4. Partial Test Results

No	Variabl4	tcount	P-Value	t_{tabble}	Information
0	(Constant)	0.637	0.527		
1	*Perceived Usefulness* SIPD	7.170	0.000	2,010	Significant
2	*Perceived Ease of Use* SIPD	3.030	0.004	2,010	Significant

[ns] Not Significant
*Significant at the 0.1 level (2-tailed)
** Significant at the 0.05 level (2-tailed)
***Significant at the 0.01 level (2-tailed)

Source: SPSS 21 processed data, 2023

Based on the results of the analysis above, the results of the partial test in this study can be described:

1) Interpretation of the Partial Test of the SIPD *Perceived Usefulness* Variable.

Based on the analysis, the calculated t- value for the SIPD *Perceived* Usefulness variable was 7.170, while the t-table value was 2.010. If the two t values are compared, the t-calculated value is still greater than the t- table value (7.170>2.010). The significance value of t for the *Perceived Usefulness* variable SIPD is 0.000. The significance value of *Perceived Usefulness* (perceived usefulness) of SIPD is smaller than the probability value of 0.05 or the value (0.000 < 0.05), so Ha1 accepted. It shows *the Perceived Usefulness* of SIPD has a positive and significant effect on the application of the regional financial management system in North Minahasa Regency. The better *the Perceived Usefulness* of the SIPD, the better the application of the regional financial management system in North Minahasa Regency.

2) Interpretation of Partial Test of the SIPD *Perceived Ease of Use* Variable.

Based on the analysis, the calculated t- value for the SIPD Perceived Usefulness variable was 3.030, while the t-table value was 2.010. If the two t values are compared, the t-calculated value is still greater than the t- table value (3,030>2,010). The significance value of t is calculated for the *Perceived Easy to Use* of SIPD is 0.004. The SIPD *Perceived Ease of Use* significance value is smaller than the probability value of 0.05 or the value (0.000 < 0.05), so Ha4 accepted. So that *the Perceived Ease of Use* of SIPD has a positive and significant effect on the application of the regional financial management system in North Minahasa Regency. The better *the Perceived*

Ease of Use of the Regional Government Information System (SIPD), the higher quality the application of the regional financial management system in North Minahasa Regency will be in accordance with the expectations and targets set by the government.

Discussion

The Influence of *Perceived Usefulness* of SIPD on Regional Financial Management System Applications

The results of testing the first hypothesis using multiple regression analysis found that *Perceived Usefulness* (perception of usefulness) of SIPD has a positive and significant effect on the application regional financial management system in North Minahasa Regency with a coefficient of determination of 53.90%. In the research that has been presented, it is found that *Perceived Usefulness* (perception of usefulness) of SIPD has a positive and significant influence on the application of regional financial management systems. This means that if users (agents) believe that SIPD provides real benefits and is useful in managing regional finances, then they will tend to use the system more effectively. In the context of agency theory, *the Perceived Usefulness* of SIPD can function as a tool that helps minimize information gaps and encourages agents (local governments) to act in accordance with the interests of principals (central government or citizens).

By having a system that is considered useful and effective, local governments have more tools to carry out their duties with higher accountability and maintain transparency in regional financial management. The results of this research are in line with the statement from Halim (2015) that stated the development of a system that is considered appropriate to be implemented in the region produces an accounting system where the expected transparency and effectiveness in regional financial management can be achieved.

The Influence of *Perceived Ease of Use* (perceived ease of use) of SIPD on Applications Regional Financial Management System

The results of testing the second hypothesis using multiple regression analysis found that *Perceived Ease of Use* (perceived ease of use) of SIPD has a positive and significant effect on the application of the regional financial management system in North Minahasa Regency with a coefficient of determination of 18.60%.

This shows that North Minahasa Regency employees are able to use SIPD well in terms of financial governance, where this ease of use will have an impact on organizational performance efficiently, effectively and have higher quality benefits. This means that the easier it is to use SIPD according to employee perception, the better *the output of* the regional financial management system. Thus, the relationship is in accordance with the concept of *Perceived Ease of Use* in TAM.

The *perceived ease of use* of SIPD by employees is an important factor in the acceptance and use of this technology, as well as having an impact on the regional financial management system application. *Perceived* ease *of use* is a person's level of confidence in using a system so that they do not need to put in a lot of effort. This result is in accordance with Sembiring (2013) that the creation of financial reports that have good information value which can be used as a form of effectiveness must of course have support from the information system used.

Conclusion

The conclusion based on the results of study are; (1) *perceived* usefulness of SIPD has a positive and significant effect on the regional financial management system application in North Minahasa Regency with a coefficient of determination value of 53.90%. The better *the Perceived Usefulness* of the SIPD, the greater *the output of* the regional financial management system in North Minahasa Regency, and (2) perceived ease of use SIPD has a positive and significant effect on the regional financial management system application in North Minahasa Regency with a coefficient of determination value of 18.60%. The better the SIPD's *Perceived Ease of Use,* the higher the quality *of the output* of the regional financial management system in North Minahasa Regency in line with the expectations and targets set by the government.

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