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THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEM IMPLEMENTATION ON PERFORMANCE WITH TECHNOLOGY ACCEPTANCE MODEL (TAM) APPROACH IN PUBLIC SERVICE AGENCIES OF JAMBI PROVINCE

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Abstract

The financial accounting system of the Public Service Agency (BLU) is created to provide detailed information about BLU's financial situation, its capacity to obtain economic resources, expenses incurred, sources and use of funds, and compliance with regulatory standards. This research examines the impact of implementing an accounting information system on performance using the Technology Acceptance Model (TAM) approach at a Public Service Agency in Jambi Province. Employing a survey method through online questionnaires, the study focuses on variables such as perceived usefulness, perceived ease of use, and performance. The participants include 237 users of the Accounting Information System at BLU in Jambi Province, with 233 questionnaires returned and processed. The analytical tool used is SMART PLS. The results indicate that perceived ease of use, perceived usefulness, and acceptance of the Accounting Information System significantly affect its adoption, while perceived ease of use does not significantly impact performance. Perception of usefulness significantly influences performance. Individual performance achievement is linked to task completion with the support of information systems. While perception of ease of use can directly affect performance, it can also have an indirect impact through acceptance of the Accounting Information System as a mediator.

Keywords: *Performance, Perceived Ease of Use, Perceived Usefulness*

1. INTRODUCTION

The BLU financial accounting system has been designed to provide information regarding BLU's financial status, its ability to obtain economic resources, and expenses over a specific timeframe. Additionally, it includes information about the origins and utilization of funds, budget execution, and adherence to regulatory requirements (Fery, 2022). The financial reports generated by BLU must adhere to relevant accounting standards and demonstrate features such as accrual basis, double-entry bookkeeping, and compliance with internal control principles in line with generally accepted business practices (Amriani & Iskandar, 2019).

To improve the integration of BLU's financial reports, a specialized accounting sub-system has been developed to align with Government Accounting Standards (SAP) (Hariani et al., 2013). This system meticulously regulates the accounting for BLU's assets. Specifically, the accounting system for fixed assets aims to generate comprehensive reports on asset information, including type, quantity, mutation value, and the condition of fixed assets owned by BLU, as well as those under its control but not owned by BLU. BLU can effectively manage and record fixed assets by utilizing the Ministry of Finance's BMN (State Property) management system.

The management of BLU's fixed assets is governed by several crucial considerations: 1. Land and/or buildings must be officially certified in the name of the central or regional government; 2. BLU's assets must be accurately recorded and reported in accordance with relevant financial accounting standards; 3. In the absence of a formal asset recording system, BLU can utilize the SIMAK-BMN application through a shrinkage process; and 4. Fixed assets are included in consolidated reports for K/L/Local Government, with their recorded values reflecting depreciation and amortization.

Cost accounting within BLU should be capable of generating information regarding the principal production price, costs per unit for given service units, and an analysis of variants (the difference between standard and actual costs incurred by the organization). The cost accounting system in BLU provides valuable information for: 1. Planning and controlling operational activities within BLU; 2. Decision-making in recruitment by leaders or officials within the distinctive fragrance of the BLU organization; and 3. Tariff calculation for BLU services.

The accountability framework for BLU's financial reports, as part of the country's wealth management, is inseparable. BLU work units are obligated to compile reports based on Government Accounting Standards (SAP) (Hermanto & Patmawati, 2017). The financial reports align with Minister of Finance regulations, specifically Number 217/PMK.05/2015, pertaining to Accounting Standards Based Government Accrual (PSAP 13) for the presentation of financial reports in General Service Agency Finance.

BLU's financial reports, following PSAP 13, are organized and served to meet the reporting needs of general financial goals. These reports are effectively utilized for the preparation of financial statements, consolidation, and reporting within the Ministry, Country, or Institution overseeing the BLU work unit vertically. This process extends to the analysis and preparation of more specific financial reports, with the intention of ensuring certainty.

The Accounting and Finance Reporting System for BLU (SAI BLU) is an integral part of the Institution Accounting System (SAI) within Ministries, Countries, or Institutions. To implement SAI BLU, the formation of an Accounting Unit for Budget Use (UAKPA) within BLU work units is necessary. UAKPA, in general, performs system management, sustenance, and procedures for accounting events and transactions. It supports the presentation of data and information, facilitating the preparation of BLU financial reports in accordance with Government Accounting Standards.

To further support the implementation of SPAN in financial management, which encompasses planning stages to budget accountability, BLU work units, serving as accounting and reporting entities for State Ministries/Institutions, are mandated to use SAKTI. Transactions typically conducted by BLU work units include asset management, inventory management, management of Non-Tax State Revenue (PNBP), issuance of Income and Expense Verification Orders (SP3B), and reporting.

This research builds upon the work of Nuriadini & Hadiprajitno (2022) which focus of this study is the Accounting Information System at the Public Service Agency in Jambi Province. They discover that the application of an accounting information system provides benefits to employee performance with the TAM model approach. However, the different with current study lies in different object.

Individual performance refers to one's ability to successfully and efficiently solve job-related tasks within a company. Goodhue and Thompson (1995), discovered that task suitability and technology direct individuals toward achieving higher performance, which becomes evident when individuals can complete and implement their job effectively. The hope is that individuals can finish their tasks with the assistance of technology, allowing for problem resolution (Ratnaningsih & Suaryana, 2016). According to Goodhue & Thompson (1995), technology-supported information has a positive impact on individual performance, provided it is utilized appropriately and is compatible with the supported task. This research aims to examine the impact of implementing an accounting information system on performance using the Technology Acceptance Model (TAM) approach at a Public Service Agency in Jambi Province.

2. LITERATURE REVIEW

2.1. Accounting Information System

Based on previous opinion, an information system is a series of activities consisting of input, process, outputs, and control arranged systematically. Information systems are inseparable from activities expressed above because, in working, the system consists of a network that can't be separated or shared in working (Mulyadi, 2013). In relation to the explanation about information systems at the top, information systems consist of:

1. Hardware: Physical components consisting of processor equipment, memory equipment, output equipment, and communication equipment, including computer, printer, network.
2. Software: A group of programs used to run certain applications on a computer.
3. Data: Basic components of information, i.e., facts or groups of ingredients for processing.
4. User: The operator of the system.

Accounting information system is one part, the most important one, of all the information required by management. Accounting Information System (AIS) is a subsystem of Information Systems Management (ISM) that provides accounting and financial information, among other information obtained from processing routine accounting transactions. It is also a subsystem that produces good financial information for managerial or external interest. Financial information is produced using accounting data after experiencing processing. John F. Nash and Martin B. Roberts (in (Dennis, 1985)) define AIS as a subsystem of business information systems associated with a type of information and information processing that includes inside functions related to accountancy. According to Samiaji Sarosa (2009) AIS is a system that gathers, notes down, saves, and processes data to produce useful information for decision-making. Accounting information system provides a way to process and present data to become useful information. Useful information is in the form of accounting information. Accounting information is the most important part of all the information required by management for decision-making.

2.2. Government Accounting System

The government, as a shape sector organization owned by the public, has a general purpose to prosper the people. To make things happen, the people make general rules that must be fulfilled by the government in the form of a constitution or basic law and other legislative rules. Because of this, there is a difference in the treatment of government accounting with accounting in business, although both have the same goal, which is to provide financial information on financial transactions carried out by the organization mentioned in a certain period.

Regarding that, government accounting and business accounting, in particular, have the following purposes:

1. Accountability: Functionally, accountability is not only obedience to the happened legislation rules but also keeping an eye on the wise, efficient, effective, and economical use of resources. The primary objective of accountability is emphasized to every manager or management, conveyed through financial reports.
2. Managerial: Government accounting makes it possible for the government to perform a managerial function by planning in the form of budget arrangement (APBN) and other strategic development plans.
3. Supervision: Government accounting is created to allow easier financial management supervision by the authorities or examiners like BPK-RI.

2.3. Public Service Agency

Law Number 1 of 2004 about the Treasury of the Country has provided a new corridor for government agencies with the task tree and its function to provide services to society, making it possible to apply flexible financial patterns by emphasizing productivity, efficiency, and effectiveness with the general designation as a General Services Unit (BLU). This opportunity is given to government agencies that perform tasks serving the public community (such as health services, education, area management, special days management, and goods management services) to manage their activities with a business-style approach, making service delivery to society more efficient and effective. As for the approach about Service Agency, the general purpose is to increase service to society to advance general welfare and enlighten the life of the nation by providing deep flexibility in financial management based on economic and productivity principles and practical application of a healthy business.

The BLU institution is expected to be a concrete example that stands out from management implementation based on financial results and performance. Specifically, opportunities to become BLU work units are open to government work units that implement operational tasks of public services (such as health services, education, management area, and licensing), to distinguish them from government functions as regulators and policymakers. This practice has been widely adopted in the country in the form of agency efforts, activities that should not be done by pure bureaucracy institutions but are managed as a business (business-like) so that service delivery to society becomes more efficient and effective. With Half PK BLU, flexibility is given in the budget implementation framework, revenue management, and procurement, cash management, and asset management. BLU work units are also given the chance to employ non-civil

servant professional labor and provide opportunities for rewards to officers according to their contributions. As a balancing measure, BLU work units are strictly controlled in planning, budgeting, and accountability. BLU can play a role as an agent of the minister/leader of the parent institution by signing a performance contract (a contractual performance agreement), where the minister/leader of the parent institution is responsible for the policy on the services to be produced, and BLU work units are responsible for presenting the requested services.

In financial management, BLU is given flexibility in the form of freedom to apply healthy business practices to improve services to society, as an exception from the general state financial management provisions. Government institutions that apply the BLU pattern organize operational activities that are intended and positioned at various echelon levels (structural) or non-echelon (non-structural).

Based on the type of services given, BLU work units are grouped into 3 (three) major categories:

1. Provider of Goods and/or Services: For example, education and training, health, research and development, as well as public broadcasting.
2. Regional/Area Manager: For example, authority, integrated regional economic development.
3. Special Day Manager: For example, rolling day management, investment account, and area development account.

2.4. Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is one of the models developed by Fred D. Davis to explain and predict the acceptance rate of system usage of information (Davis, 1989). TAM was first introduced by Fred D. Davis in 1986. TAM is the result of development from the Theory of Reasoned Action (TRA) developed by Martin Fishbein & Icek Ajzen in 1975. In its initial development, TAM proposed two variables that affect acceptance and use against information technology. These variables are perceived ease of use and perceived usefulness. According to Davis (in (Santoso & Edwin Zusrony, 2020)), the level of acceptance of information systems in TAM is decided by constructs, namely external variables (external variables), perception of ease of use, perception of usefulness, attitude toward use, intentions to use, and actual use.

2.5. System Acceptance (IT Acceptance)

According to Al-Gahtani & King (1999), system acceptance by users can be seen from three corners, namely user attitudes, usage, and satisfaction. All three are the main indicators of system acceptance.

Attitude of use is defined as a tendency to respond to either the system or not, computer, application, system staff member, or process associated with system usage or application. Davis (1989) stated that system acceptance is the main indicator of system acceptance and is measured by frequency and time. User satisfaction can be measured based on several characteristics, including the relationship between IT staff with use, ease of use (ease of use), and usefulness (usefulness) of the information systems presented, and the way of working the system.

2.6. Perception Ease of Use (Perceived Ease of Use)

Perceived ease of use refers to how far someone believes that using a certain system will be free from effort. Convenience can be interpreted as being free from difficulty or great effort (Davis, 1989). According to Radner & Rothschild in Davis, effort is the source that forces limited individuals to allocate it to various activities for which they are responsible (Prabowo, 2017). It can be said that ease of use will reduce usage effort in using a certain system. Davis (in (Ghozali, 2012)) uses 6 items to form this construct, namely: Ease of Learn, Controllable, Clear and Understandable, Flexible, Ease to Become Skillful, and Easy to Use.

2.7. Perception of Usefulness (Perceived Usefulness)

Perceived usefulness is defined as far as someone believes that using a certain system will improve the performance of all work. Useful can be interpreted as having the capacity to be used and produce profit. Thus, if someone believes that an information system is useful, then he will use it. The construct of perceived usefulness is formed from many items. Davis (in (Ghozali, 2012)) uses 6 items to form this construct, namely: Work More Quickly, Job Performance, Increase Productivity, Effectiveness, Make Job Easier, and Useful.

2.8. Performance

Mathis & Jackson (2006) stated that performance is basically what employees do or do not do in carrying out their work. The concept of performance is basically a change or paradigm shift from the concept of productivity. Regarding the concept of performance, Rummler and Brache (1995) in (Parela & Joni, 2020) suggest that there are 3 (three) levels of performance, namely:

1. Organizational Performance: It is the achievement of results (outcomes) at the organizational level or unit of analysis, so that performance at this organizational level is related to organizational goals, organizational design, and organizational management.
2. Process Performance: Is performance in the process stages of producing a product or service. Performance at this process level is influenced by process objectives, process design, and process management.
3. Individual/Employee/Job Performance: Is achievement or effectiveness at the employee or job level. Performance at this level is influenced by job objectives, job design, and job management as well as individual characteristics.

2.9. Theoretical Framework

a. The Influence of Perceived Ease of Use on System Acceptance

Users who feel that a system is convenient for their work processes hope that by using the system, they will achieve the goals they want to reach, until automatically, the use will receive the system. The study conducted by Nurrohmat Tri Prabowo (2017) shows that the variable perception of ease of use affects positively the acceptance variable of the system. In line with research by (Surachman, 2008), the variable perception of ease of use is able to predict satisfaction variables of consumption, which is an indicator of system acceptance.

b. The Influence of Perceived Usefulness on System Acceptance

Users who feel the influence of a beneficial system on the process of their work hope that by using the system, it will bring them to the purpose they want to reach, until automatically, the use will receive the system. The study conducted by Nurrohmat Tri Prabowo (2017) shows that the variable perceived usefulness significantly and positively influences the acceptance variable of the system. Also, in line with research by Surachman (2008), the perception variable of usefulness can predict variables of satisfaction of consumption, which is an indicator of system acceptance.

c. The Influence of Perceived Ease of Use on Performance

Jogiyanto (2007) in (Muzakki et al., 2016) states that ease of use perception (Perceived ease of use) is a trust (belief) about the retrieval process of the decision. If someone feels believe that information systems are easy to use, then he will use it. Vice versa, if someone feels confident that information systems are not easy to use, then he won't use it. The construct of ease of use perception (Perceived ease of use) is also taken from lots of indicators.

d. The Influence of Perceived Usefulness on Performance (Continued)

According to Thomson and others (Iqbal, 2020), the utilization of information technology is a benefit expected by users of information systems in implementing their duties or internal behaviors using the system when doing work. Measurements are based on intensity of utilization, frequency of utilization, and the number of applications or software devices used. The right utilization of information technology and supported by individual expertise who can operate it improves the performance of the company as well as individual performance concerned.

Based on previous research results (Pramanda et al., 2016), it is stated that the usefulness of using information systems has a significant influence on employee performance. The benefits of effective use, efficiency, making work more useful, and influencing employee performance are emphasized.

e. The Effect of System Acceptance on Performance

According to Abugabah et al. (2009) in (Radiansyah et al., 2016), information systems are considered to have a significant impact on job system usage. Some research confirms that information systems can increase productivity and improve results and performance. Goodhue and Thomson (1995) in (Radiansyah et al., 2016) stated that individual performance achievement is related to the achievement of network tasks with support from information systems. Implementation and execution of information systems bring about changes in work practices, organizational processes, job characteristics, and relationships between colleagues.

f. The Influence of Perceived Ease of Use and Perceived Usefulness on Performance through System Acceptance

The study conducted by Davis (1989) found a significant influence of perceived usefulness and perceived ease of use on the acceptance of information technology.

Muzakki et al. (2016) found that the ease of use of IT and the utility of IT significantly influence employee performance. The results of Nurrohmat Tri Prabowo's research (2017) show that the perceived usefulness and perceived ease of use of the system significantly influence system acceptance. This study demonstrates that the hypothesis stating that there is a regular and significant influence from perceived usefulness and perceived ease of use on system acceptance can be accepted.

3. RESEARCH METHODS

We gathered information for our study by handing out questionnaires to selected individuals from a specific group. The purpose of the survey was to understand the beliefs, attitudes, values, or behavior of the participants (Kriyantono, 2014). This method allowed us to collect and analyze data in a comprehensive and detailed manner.

In our research, the variables studied include Ease of Use, Benefits of Use, Acceptance of AIS, and Performance. The research subjects are the users of the Accounting Information System at the BLU Working Unit in Jambi Province. We obtained primary data through surveys distributed in the form of questionnaires.

Our total study population consisted of 237 people, and we sampled all members of this population. The Accounting Information System users in our sample were from Jambi University (110 users), UIN STS Jambi (26 users), Bratanata Hospital (38 users), Bhayangkara Hospital (28 users), and Jambi Health Polytechnic (35 users).

For our questionnaire, we used two scales: the semantic scale and the bipolar/polarity scale. The bipolar scale explores opposites, using a range, for instance, from -1 to 1, with seven points. On the other hand, the unipolar scale focuses on a single attribute, ranging from 0 to 1. Both scales require participants to provide responses on a scale of three points on each side of the midpoint. The midpoint signifies a neutral, no, or both responses.

Our survey tool, the Semantic Differential Scale, evaluates attitudes differently from multiple-choice formats. Positive responses are aligned on one side, and negative responses on the other. This scale prompts individuals to rate entities using opposing adjectives, such as like/hate or satisfied/dissatisfied.

For data analysis, the chosen method was Partial Least Square (PLS), a potent and adaptable approach accommodating various data scales and suitable for smaller sample sizes. The process unfolded as follows:

1) Model Testing/Measurement Model

Model testing aimed to comprehend the consistency and accuracy of collected data. This encompassed checks for validity and reliability through discriminant validity, convergent validity, composite reliability, and Cronbach's alpha.

a) Validity Discriminant: The Fornell-Larcker method was employed, assessing factor loadings to ensure constructs exhibited sufficient discriminant validity.
b) Validity Convergent: Verification was conducted to confirm that indicators were valid and elucidated a substantial portion of each construct.
c) Cronbach’s Alpha and Composite Reliability: The reliability of the instrument was ascertained through two methods, Cronbach’s alpha and Composite reliability.

2) Inner Model

This phase involved understanding relationships between variables, categorizing them into independent (exogenous) and dependent (endogenous) variables.

1. Coefficient of Determination (R^2): Assessed how adeptly independent variables explicated dependent variations.
2. Q Testing Evaluation2 (Predictive Relevance - Q^2): Evaluated the proficiency with which observed values were generated.
3. Model Fit: Scrutinized the alignment between measurement and structural models.
4. Path Coefficient: Quantified the influence of one variable on others.

3) Hypothesis Testing

Hypothesis testing sought to unravel the relationship between independent and dependent variables. A hypothesis was deemed acceptable if its significance value was less than 0.05 or the t-statistic exceeded 1.96.

4. RESULTS AND DISCUSSION

4.1. Research Results

4.1.1. Measurement Model Results (Outer Model/Indicator Testing)

The researchers used Microsoft Excel to input and calculate data for each indicator in this study. After that, the data was converted to CSV format in Excel and transferred to Smart PLS 3.0 software. The outer model planning was done with the help of SmartPLS 3 software. All indicators in the outer model are reflexive, meaning that they move together and changes in one indicator will affect the others, as shown in Figure 1.

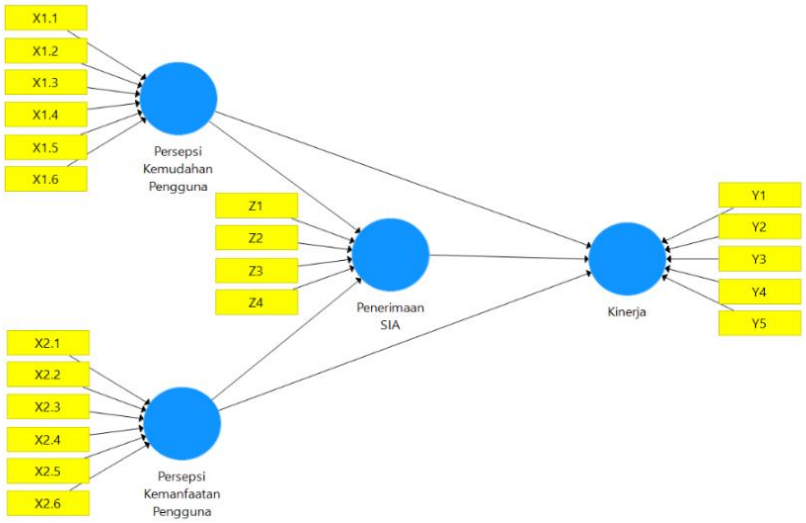

Figure 1. Planning Outer Model

After drawing the model, the next step is to perform calculations using Smart PLS software. The calculation results for the research model are then displayed. Outer loading values for the models are presented in the following table:

Table 1. Outer Loading Model

	Performance	SIA Acceptance	Perceived Benefits of Use	Perception of Ease of Use
X1.1				**0.734**
X1.2				**0.775**
X1.3				**0.899**
X1.4				**0.782**
X1.5				**0.823**
X1.6				**0.887**
X2.1			**0.774**	
X2.2			**0.815**	
X2.3			**0.899**	
X2.4			**0.801**	
X2.5			**0.849**	
X2.6			**0.850**	
Y1	**0.789**			
Y2	**0.891**			
Y3	**0.918**			
Y4	**0.835**			
Y5	**0.870**			
Z1		**0.763**		
Z2		**0.923**		
Z3		**0.917**		
Z4		**0.926**		

Source: Output PLS

Based on Table 1, it can be observed that all indicators are green because they have outer loading values above 0.7. This indicates that all indicators are valid and reliable, serving as reflective variables in this research.

4.1.2. Discriminant Validity Test (Discriminant Validity)

For each construct, the square root of the Average Variance Extracted (AVE) must exceed the correlation value with other constructs.

Table 2. Fornell-Larcker Criterion

	Performance	SIA Acceptance	Perceived Benefits of Use	Perception of Ease of Use
Performance	0,862			
SIA Acceptance	0,718	0,885		
Perceived Benefits of Use	0,614	0,623	0,832	
Perception of Ease of Use	0,612	0,674	0,725	0,819

Source: PLS Output

Based on the Fornell-Larcker criterion test results, the square root of AVE value in SIA Acceptance is 0.885, exceeding the correlation value for SIA Acceptance of 0.718. This indicates that the discriminant validity requirement has been met and is deemed acceptable. Subsequently, the square root of AVE for Perceived Usefulness is 0.832, surpassing the correlation value for SIA Acceptance (0.623) and Performance (0.614). Additionally, the correlation value for Perceived Ease of Use is 0.819, exceeding the correlation value for Perception of Usefulness (0.725). Notably, the correlation of Perceived Ease of Use is higher than the correlation value of SIA Acceptance (0.674). This demonstrates that the discriminant validity requirements have been fulfilled and are acceptable.

In addition to assessing the Fornell-Larcker criterion values, researchers also consider cross-loading values. Below are the cross-loading values for each variable construct.

Table 3. Cross Loading

	Performance	SIA Acceptance	Perceived Benefits of Use	Perception of Ease of Use
X1.1	0,477	0,502	0,493	0,733
X1.2	0,441	0,493	0,481	0,777
X1.3	0,528	0,617	0,674	0,900
X1.4	0,426	0,478	0,519	0,783
X1.5	0,525	0,534	0,668	0,821
X1.6	0,587	0,655	0,692	0,887
X2.1	0,579	0,600	0,776	0,554
X2.2	0,496	0,531	0,819	0,648
X2.3	0,502	0,521	0,898	0,585
X2.4	0,448	0,411	0,796	0,503
X2.5	0,544	0,562	0,850	0,695
X2.6	0,454	0,427	0,847	0,611
Y1	0,503	0,789	0,441	0,410
Y2	0,611	0,890	0,530	0,546
Y3	0,748	0,920	0,587	0,604
Y4	0,562	0,835	0,454	0,537
Y5	0,632	0,869	0,608	0,515
Z1	0,763	0,562	0,485	0,599
Z2	0,923	0,670	0,509	0,565
Z3	0,917	0,655	0,594	0,570
Z4	0,926	0,650	0,611	0,650

Source: PLS Output

From the cross-loading estimation results in Table 4, it is evident that the loading value of each indicator item on the construct is greater than the cross-loading value. With

this, it can be concluded that all latent constructs or variables exhibit discriminant validity better than the indicators in other blocks.

4.1.3. Test Composite Reliability and Test AVE

Convergent validity from indicator testing (measurement model) can be assessed not only from the loading factor values but also from the calculated results of the model, presented as Average Variance Extracted and Composite Reliability.

Table 4. Composite Reliability and AVE

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Performance	**0.913**	**0.926**	**0.935**	**0.743**
SIA Acceptance	**0.905**	**0.910**	**0.935**	**0.783**
Perceived Benefits of Use	**0.911**	**0.915**	**0.931**	**0.793**
Perception of Ease of Use	**0.901**	**0.910**	**0.924**	**0.770**

Source: PLS Output

Based on Table 4, it is evident that the Cronbach's Alpha and composite reliability values for all variables are above 0.7, while the AVE values for all variables exceed 0.7. Consequently, it can be concluded that the indicators for each variable are reliable and valid.

4.1.4. Structural Model Test Results (Inner Model)

The stages of structural model testing (inner model) take into account the R-square value, which is a test result for the goodness-of-fit model. The following R-square table for this research is provided:

Table 5. R-Square

	R Square	R Square Adjusted
Performance	0.565	0.560
SIA Acceptance	0.491	0.487

Source: PLS Output

Based on Table 5, it is observed that the adjusted R-square value for the performance variable is 0.565, indicating that the model's contribution can be explained by 56.5%. The remaining 43.5% is explained by other factors outside the research model. For the SIA revenue variable, the adjusted R-square value is 0.491, meaning that the model's contribution can be explained by 49.1%, while the remaining 50.9% is explained by factors outside the study model.

According to Hair (2018), a model is considered to have predictive relevance when the Q-square value is greater than 0 (> 0). The Q-square predictive relevance is obtained with the following formula:

$$Q^2 = 1 - \left(\frac{1-R_1^2}{1-R_2^2}\right)$$
$$Q^2 = 1 - \left(\frac{1-0.565}{1-0.491}\right)$$
$$Q^2 = 0.7786$$

The calculated Q^2 value is 0.7786, indicating that the model has a significant predictive capability.

4.1.5. Test Result: Goodness Of Fit (GoF)

The final step in evaluating the inner model is to determine the Goodness of Fit (GoF). Goodness of Fit (GoF) describes the overall level of model feasibility. The GoF value is obtained from the square root of the average multiplied by the average R^2 value of the model, ranging from 0 to 1. The interpretation of the value is divided into three categories: GoF = 0.1 (small), GoF = 0.25 (medium), and GoF = 0.36 (large) (Wetzels et al., 2009). The GoF formula is as follows:

$$GoF = \sqrt{\text{average} \times \text{average} R^2}$$

Calculated GoF = 0.6386. The GoF value of 0.6386 indicates a GoF higher than 0.36, meeting the requirement for a good model. This suggests that the data sample taken aligns with the studied model. The results from the R^2 test, Q^2, and GoF demonstrate that the formed model is robust, allowing for hypothesis testing.

4.1.6. Hypothesis Testing Results

To conduct hypothesis testing, bootstrapping testing of the research model is performed.

Table 6. Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/ STDEV|)	P Values
Perceived Ease of Use > Acceptance of AIS	0.470	0.475	0.118	3.997	**0.000**
Perceived Benefits of Use > Acceptance of AIS	0.281	0.277	0.102	2.755	**0.006**
Perceived Ease of Use > Performance	0.115	0.121	0.072	1.604	**0.109**
Perceived Benefits of Use > Performance	0.215	0.214	0.067	3.211	**0.001**
SIA Acceptance > Performance	0.506	0.496	0.077	6.610	**0.000**
Perceived Ease of Use > AIS Acceptance > Performance	0.238	0.235	0.069	3.431	**0.001**
Perceived Benefits of Use > AIS Acceptance > Performance	0.142	0.139	0.058	2.444	**0.015**

Source: PLS Output

Based on Table 6, to determine the direction of the relationship, one can refer to the probability and t-statistic values. The p-value, with an alpha of 5 percent, is < 0.05. Meanwhile, the t-table value used at a 5 percent alpha is 1.96. In this manner, a hypothesis

can be accepted if it has a significance value < 0.05 or a t-statistic > 1.96 (Ghozali & Latan, 2012).

The results of the model calculation are described as follows:

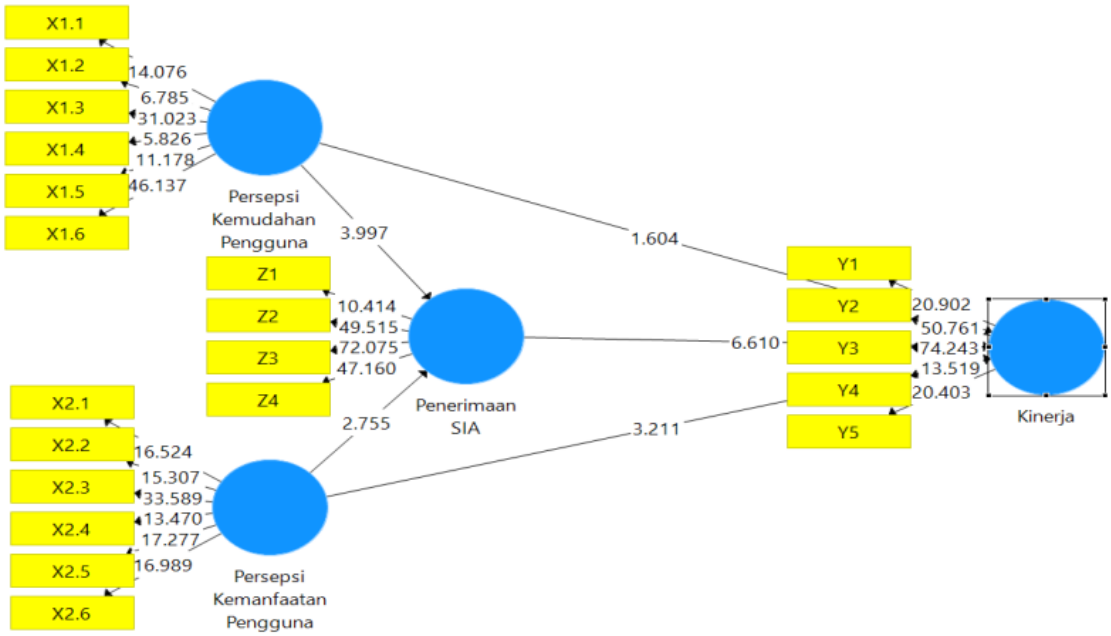

Figure 2. Path Diagram of Bootstrapping Results

Testing the first hypothesis produced a path coefficient value of 0.470 (positive), a t-statistic value of 3.997, and a significance level of 5% (p-value = 0.000 < 0.05). This shows the first hypothesis is accepted. Thus, it can be concluded that perceived ease of use has a significant positive effect at a significance level of 5% on the acceptance of the Accounting Information System.

Testing the second hypothesis produced a path coefficient value of 0.281 (positive), a t-statistic value of 2.755, and a significance level of 5% (p-value = 0.006 < 0.05). This shows the second hypothesis is accepted. Thus, it can be concluded that the perception of the usefulness of use has a significant positive effect at a significance level of 5% on the acceptance of the Accounting Information System.

Testing the third hypothesis produced a path coefficient value of 0.115 (positive), a t-statistic value of 1.604, and was not significant with a significance level of 5% (P Value = 0.109 > 0.05). This shows the third hypothesis is not accepted. Thus, it can be concluded that perceived ease of use has no effect on performance.

Testing the fourth hypothesis produced a path coefficient value of 0.215 (positive), a t-statistic value of 3.211, and was significant at a significance level of 5% (P Value = 0.001 < 0.05). This shows the fourth hypothesis is accepted. Thus, it can be concluded that the perception of the usefulness of use has a significant effect on performance.

Testing the fifth hypothesis produced a path coefficient value of 0.506 (positive), a t-statistic value of 6.610, and was significant at a significance level of 5% (P Value = 0.000 < 0.05). This shows the fifth hypothesis is accepted. Thus, it can be concluded that

the acceptance of the Accounting Information System has a significant effect on performance.

Testing the sixth hypothesis produced a path coefficient value of 0.238 (positive), a t-statistic value of 3.431, and was significant at a significance level of 5% (P Value = 0.001 < 0.05). This shows the sixth hypothesis is accepted. Thus, it can be concluded that the perception of the ease of use through the acceptance of the Accounting Information System has a positive effect on performance.

Testing the seventh hypothesis produces a path coefficient value of 0.142 (positive), a t-statistic value of 2.444, and is significant at a significance level of 5% (p-value = 0.015 < 0.05). This shows the seventh hypothesis is accepted. Thus, it can be concluded that the perception of the usefulness of use through the acceptance of the Accounting Information System has a positive effect on performance.

4.2. Discussion

4.2.1. Perception of Ease of Use on Acceptance of Accounting Information Systems

Hypothesis testing concluded that the perception of ease of use has a positive and significant effect on the acceptance of Accounting Information Systems (AIS). An increase in perceived ease of use will enhance the acceptance of the Accounting Information System. The first hypothesis, supported by a path coefficient value of 0.470 (positive), a t-statistic value of 3.997, and a significance level of 5% (p-value = 0.000 < 0.05), is accepted. Thus, it can be concluded that perceived ease of use has a significant positive effect, at a significance level of 5%, on SIA acceptance.

From the above description, it can be concluded that perceived ease of use reduces a person's effort (both time and energy) in studying information technology. Perceived ease of use indicates the extent to which a person believes that using an information system is easy and does not require much effort. The ease of use is the degree to which someone believes that information technology is easy to understand. Intensity of use and interactions between users and the system can also demonstrate ease of use. A frequently used system indicates that the system is better known, easier to operate, and more user-friendly (Auraningtyas, 2012).

4.2.2. Perceived Usefulness of Acceptance of Accounting Information Systems (AIS)

Hypothesis testing concludes that the perception of usefulness has a positive and significant effect on the acceptance of accounting information systems (AIS). An increase in perceived usefulness enhances the acceptance of the Accounting Information System. The second hypothesis is supported by a path coefficient value of 0.281 (positive), a t-statistic value of 2.755, and a significance level of 5% (p-value = 0.006 < 0.05). Therefore, the second hypothesis is accepted, and it can be concluded that the perception of usefulness has a significant positive effect, at a significance level of 5%, on the acceptance of the Accounting Information System.

Users who perceive the benefits of a system on their work processes hope that using the system will lead them to achieve their goals, resulting in automatic acceptance of the system. Research by Nurrohmat Tri Prabowo (2017) shows that the perceived usefulness variable has a significant and positive influence on the system acceptance variable. Consistent with research by Surachman (2008) and (Mather et al., 2002), the perceived

usefulness variable can predict the user satisfaction variable, an indicator of system acceptance.

4.2.3. Perception of Ease of Use on Performance

Hypothesis testing concludes that the perception of ease of use has no positive influence on performance. Testing the third hypothesis produces a path coefficient value of 0.115 (positive), a t-statistic value of 1.604, and is not significant with a significance level of 5% (p-value = 0.109 > 0.05). This indicates that the third hypothesis is not accepted, and it can be concluded that perceived ease of use does not have a significant effect on performance. The results of this test do not support the previously proposed hypothesis that the ease of use of the Accounting Information System has a positive effect on employee performance.

In the research results (Yayuk, 2016), it is stated that the qualifications of respondents can be considered very competent and accustomed to interacting with information technology. Therefore, the variable ease of using the Accounting Information System has no effect on performance. This is supported by the Company's targets, standardization of job descriptions, and work guidelines (Working Instruction), which contain the stages/work methods in completing a job. This confirms research conducted by (Herusetya, 2010), which found evidence that the perception of ease of use of information systems had no effect on the performance of Big 4 KAP auditors in completing their tasks.

4.2.4. Perception of the Benefits of Use on Performance

Hypothesis testing concludes that the perception of usefulness has a positive and significant effect on performance. An increase in the perceived usefulness of use improves performance, as shown by testing the fourth hypothesis. This produces a path coefficient value of 0.215 (positive), a t-statistic value of 3.211, and is significant with a significance level of 5% (p-value = 0.001 < 0.05). The fourth hypothesis is accepted, concluding that the perception of usefulness of use has a significant effect on performance.

Based on research results (Pramanda & Azizah, 2016), it is stated that the usefulness of using information systems has a significant influence on employee performance. Effective use of benefits, efficiency, making work more useful, and influencing employee performance.

4.2.5. Acceptance of Accounting Information Systems (AIS) on Performance

Hypothesis testing concludes that the acceptance of AIS use has a positive and significant effect on performance. An increase in the acceptance of the Accounting Information System improves performance. This is shown by testing the fifth hypothesis, producing a path coefficient value of 0.506 (positive), a t-statistic value of 6.610, and is significant with a significance level of 5% (p-value = 0.000 < 0.05). The fifth hypothesis is accepted, and it can be concluded that the acceptance of the Accounting Information System has a significant effect on performance.

According to Abugabah et al. (2009) in (Radiansyah et al., 2016), information systems are considered to have a significant impact on work using systems. Several

studies confirm that information systems can increase productivity and improve results and performance.

4.2.6. Perception of Ease of Performance through Acceptance of Accounting Information Systems (AIS)

Perception of ease of use can have a direct effect on performance but can also have an indirect effect on performance, namely through acceptance of the Accounting Information System as an intermediary or mediation. The position of acceptance of Accounting Information Systems as a variable intervening or intermediating for perceived ease of use and performance reinforces existing influences. Testing the sixth hypothesis produces a path coefficient value of 0.238 (positive), a t-statistic value of 3.431, and is significant with a significance level of 5% (p-value = 0.001 < 0.05). The sixth hypothesis is accepted, concluding that the perception of ease of use through acceptance of the Accounting Information System has a positive effect on performance.

Research conducted by Davis (1989) found that there is a significant influence of perceived usefulness and perceived convenience towards the use of information technology. Muzakki et al. (2016) found that the ease of IT use variable and the usefulness of IT use variable had a significant influence on employee performance.

4.7.7. Perceived Usefulness of Performance through Acceptance of Accounting Information Systems (AIS)

Perceptions of usefulness can have a direct effect on performance but can also have an indirect effect on performance, namely through acceptance of the Accounting Information System as an intermediary or mediation. The position of acceptance of Accounting Information Systems as a variable intervening or intermediating for perceived usefulness of use and performance strengthens existing influences. Testing the seventh hypothesis produces a path coefficient value of 0.142 (positive), a t-statistic value of 2.444, and is significant at a significance level of 5% (p-value = 0.015 < 0.05). The seventh hypothesis is accepted, concluding that the perception of usefulness through acceptance of the Accounting Information System has a positive effect on performance.

According to Prasetyo et al. (2014), convenience is a system that is more likely to be accepted by users, influencing the individual's attitude toward using it, which will indirectly impact usage performance. Meanwhile, the perception of usefulness, according to Adi et al. (2016), is defined as a measure where the use of technology is believed to bring benefits to its use. Prasetyo et al. (2014) stated that a system that has a high level of success in perceived usefulness is a system that users believe has a positive relationship between use and work. In other words, users will feel that a system is more useful if the system can support their performance.

5. CONCLUSION

In summary of the analysis and discussion provided in the previous chapter, the key conclusions are as follows: The perception of ease of use significantly influences the acceptance of the Accounting Information System. Similarly, the perception of usefulness plays a crucial role in determining the level of acceptance. Contrary to expectations,

perceived ease of use does not demonstrate a significant impact on overall performance. However, the perceived usefulness of system usage has a noteworthy effect on performance, indicating the substantial influence of information systems on work processes. Acceptance of the Accounting Information System emerges as a significant factor influencing overall performance. Additionally, the perception of ease of use exhibits a dual role – it can directly impact performance, but it also operates indirectly through the acceptance of the Accounting Information System, serving as an intermediary or mediator. Similarly, perceptions of usefulness can directly affect performance, with an additional indirect impact through the acceptance of the Accounting Information System as an intermediary or mediator.

Given that perceived ease of use does not directly impact performance, implementing a more user-friendly Accounting Information System is recommended. Work unit management should support this by investing in employee development, training, and enhancing skills in AIS processing. Such initiatives are likely to foster affective commitment and instill a sense of responsibility for the progress of the work unit.

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