

**THE INFLUENCE OF PERCEIVED USEFULNESS,
PERCEIVED EASE OF USE, ATTITUDES TOWARD USING,
AND BEHAVIORAL INTENTION TO ACCOUNTING
INFORMATION SYSTEM USAGE IN PUBLIC HEALTH
CENTER**



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Proposed as One of the Requirements to Get A Bachelor of Economic Degree

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FACULTY OF ECONOMICS

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THE INFLUENCE OF PERCEIVED USEFULNESS, PERCEIVED EASE OF USE, ATTITUDES TOWARD USING, AND BEHAVIORAL INTENTION TO ACCOUNTING INFORMATION SYSTEM USAGE IN PUBLIC HEALTH CENTER

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Adalah benar hasil karya saya sendiri. Dalam skripsi ini tidak ada kutipan hasil karya orang lain yang tidak disebutkan sumbernya.

Demikianlah pernyataan ini saya buat dengan sebenarnya, dan apabila pernyataan ini tidak benar di kemudian hari, saya bersedia dicabut predikat kelulusan dan gelar kesarjanaaan.

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MOTTO

Don't be weak and don't be sad, even though you are the most high-ranking people
when you pray (Q.S Ali Imran 135)

Rasullah said: Whoever follows a path to gain knowledge, Allah will make easy
for him the path to Paradise. (HR. Muslim)

It may be that you hate something when it is very good for you, and it may also be
that you like something when it is very bad for you, Allah knows while you do not
know.

(Q.S Al Baqarah 216)

Whoever fears Allah, He will make a way out for him, and provide him with
sustenance from a way that he did not expect, and whoever puts his trust in Allah,
Allah is sufficient for him.

(Q.S Ath Talaq 2-3)

PREFACE

All praise and gratitude to Allah SWT, for His mercy and guidance so that the author can complete this Final Project entitled “The Influence of Perceived Uefulness, Perceives Ease of Use, Attitudes Toward Using, and Behavioral Intention to Accounting Information System Usage in Public Health Center” as one of the requirements in completing studies at the Accounting Department, Economics Faculty (S1) at Sriwijaya University.

The script discusses about the effect of perceived usefulness, perceived ease of use, attitudes toward using, and behavioral intention of AIS usage. The data used in this study are primary and secondary data collected by using a questionnaire.

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Palembang, August 2021

Author,

A handwritten signature in black ink, consisting of stylized, cursive letters that appear to be 'S' and 'F' intertwined within a circular flourish.

Sarah Fadhilah

LETTER OF STATEMENT

SURAT PERNYATAAN ABSTRAKSI

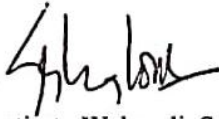
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ABSTRACT
**THE INFLUENCE OF PERCEIVED USEFULNESS, PERCEIVED EASE OF USE,
ATTITUDES TOWARD USING, AND BEHAVIORAL INTENTION TO ACCOUNTING
INFORMATION SYSTEM USAGE IN PUBLIC HEALTH CENTER**

By:
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This study aims to determine the effect of perceived usefulness, perceived ease of use, attitudes towards using, and behavior intention to accounting information systems usage in public health centers. The types of data in this study are primary and secondary data obtained by observation and distributing questionnaires directly to research subjects, namely 100 employees who use accounting information systems at public health centers in the city of Palembang. Samples were taken using the proportional stratified random sampling method. The analysis technique used included multiple regression analysis using SPSS 16 software. The results showed that the variables perceived usefulness, perceived ease of use, and behavioral intentions had a positive and significant effect, while attitudes towards using had a negative effect on accounting information systems usage at public health centers.

Keywords: Perceived Usefulness, Perceived Ease of Use, Attitudes towards Use, Behavioral Intentions, and Accounting Information Systems Usage.

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ABSTRAK

PENGARUH KEMANFAATAN PERSEPSIAN, KEMUDAHAN PENGGUNAAN PERSEPSIAN, SIKAP TERHADAP PENGGUNAAN, DAN NIAT PERILAKU TERHADAP PENGGUNAAN SISTEM INFORMASI AKUNTANSI PADA PUSAT KESEHATAN MASYARAKAT

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Penelitian ini bertujuan untuk mengetahui pengaruh kemanfaatan persepsian, kemudahan penggunaan persepsian, sikap terhadap penggunaan, dan niat perilaku terhadap penggunaan sistem informasi akuntansi pada pusat kesehatan masyarakat. Jenis data pada penelitian ini ialah data primer dan sekunder yang didapat dengan cara observasi dan penyebaran kuisioner secara langsung kepada subjek penelitian, yakni 100 orang karyawan yang menggunakan sistem informasi akuntansi pada pusat kesehatan masyarakat di kota Palembang. Sampel diambil dengan menggunakan metode *proportionate stratified random sampling*. Teknik analisis yang dilakukan ialah uji analisis regresi berganda dengan menggunakan software SPSS 16. Hasil penelitian menunjukkan variabel kemanfaatan persepsian, kemudahan penggunaan persepsian, dan niat perilaku berpengaruh positif dan signifikan, sedangkan sikap terhadap penggunaan berpengaruh negatif terhadap penggunaan sistem informasi akuntansi pada pusat kesehatan masyarakat.

Kata Kunci: Kemanfaatan Persepsian, Kemudahan Penggunaan Persepsian, Sikap terhadap Penggunaan, Niat Perilaku, dan Penggunaan Sistem Informasi Akuntansi

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CHAPTER I

INTRODUCTION

1.1 Background

In this advanced life, technology will increasingly develop making it easier for daily activities. More and more people who prefer technology and always use it, but there are others who prefer the manual method for certain reasons. The existence of technology encourages us to know its usage precisely, because now everything mostly uses technology.

Technology of information has changed the organization in doing its business exercises. The advancement influences the role of accounting information system in a company. A well-directed and well-integrated computer-based accounting information system is needed by the company because it can provide accurate and reliable information in making decisions. The use of software must be in accordance with the company's business processes, in order to avoid the difficulties of users to complete their work (Rukmiyati, 2016).

Information system technology greatly affects the survival of a company, companies must be open to the influence of information systems because it can provide benefits and information from the latest technology. Accounting information systems can also be a strength of a company in competition between other companies (Fuad, 2013).

Information system is a system that collects or records and processes data to produce information for decision making. The information system itself consists of six components, namely:

1. The people who operate the system
2. Procedures both manual and automated,
3. Data about the association's business measures,
4. Software used to deal with hierarchical information,
5. Information innovation framework including PCs, organizations and backing hardware (fringe gadgets)
6. Internal control security measures that secure data in accounting information.

Together these six components enable a system the information carries out the functions of collecting and storing data, changing the data is well informed and can be useful for management to make decisions, and provide adequate control to maintain assets in the company (Marshal, 2011).

With the development of technology, companies are increasingly competing to use information systems technology for the benefit of these companies. Because with information systems technology, the company's business activities can be carried out effectively and efficiently. So that the benefits of information system technology will be increasingly in demand.

Companies use information systems to carry out activities within the companies. Companies survival will be difficult without the existence of information system technology, because information systems can help companies in the fight against the rapid flow of the global economy. Computer-based information systems can help run company business activities, including financial management. (Fuad, 2013).

Accounting is a system that helps companies provide information to make decision so companies objectives can be accomplished. The improvement of information technology can help organizations maintain their business exercises (Rukmiyati, 2016).

Increasingly developing technology makes accounting information systems increasingly in demand and is used by many companies to support the company's progress. That way it is expected to provide good benefits such as ease of use and also provide good information. Likewise with the results provided by the accounting information system, is expected to provide better results than using the manual method.

An increasingly developed accounting information system must also be able to be used properly by users within the company, the information provided by the accounting information system is also expected to be useful for users to make decisions. That way it takes a technology acceptance model approach so it is known whether the user can accept the accounting information system properly.

The Public Health Center, abbreviated as Puskesmas, is a functional organization that organizes comprehensive, integrated, equitable, acceptable and affordable health efforts by the community, with active participation by the community and using the results of the development of appropriate science and technology, at a cost that can be borne by the community. government and society. These health efforts are carried out with an emphasis on services for the wider community in order to achieve an optimal health degree, without neglecting the quality of health services to individuals (DINKES Palembang, 2020).

Public Health Center is an organization that is public and not profit-oriented. To get to get and get it is that is in the society, the puskesmas needs a good accounting information system as one of the information that is built.

Regulation of the Minister of Health of the Republic of Indonesia (PMK / PERMENKES) number 31 of 2019 concerning puskesmas information systems. The Public Health Center Information System is an arrangement that provides information to assist the decision-making process in implementing Puskesmas management in achieving its activity objectives (Munawarah, 2020)

In accordance with Law Number 11 of 2008 concerning electronic information and transactions (ITE), the purpose of using technology is to increase the effectiveness and efficiency of public services. So, with this system, later it will help and facilitate the tasks that must be carried out by each staff in an agency even though they are not very competent in the fields of finance and financial reporting.

According to research (Faizi, 2016) the application of a computerized accounting information system at Puskesmas resulted in a change, namely in data storage, recorded data, measuring information, and internal control.

The Accounting Information System can be used for various purposes, such as the Cibitung health center and the Buniwangi health center that have run an accounting information system on drug supplies. This is done to see the stock of drugs and also prevent fraud so that the operational system of the puskesmas runs well. The drug inventory recording system is still done manually and is entered into a computer for reports. (Nurhasanah, 2019).

In South Sumatra, an accounting information system has been implemented for puskesmas. There is a Regional Public Service Agency (BLUD) which at each semester and at the end of the year is required to prepare and submit financial reports to the regions. For this reason, the South Sumatran government implements the BLUD accounting information system (SIA-BLUD) which is carried out in order to improve health services to the community by implementing the BLUD Accounting Information System in the Palembang City Puskesmas Environment. Currently, the City Government of Palembang has designated 39 Puskesmas to become BLUDs (Yasril, 2014).

For example, the Palembang Puskesmas campus in 2015 had a programmed accounting information system that was in accordance with the needs of the Campus Health Center and was assisted by manual recording via Microsoft Excel to make it easier to make financial reports (Faizi, 2016).

Based on the phenomenon of the application of the accounting information system at the health center, the authors are interested in seeing how the application and acceptance of an accounting information system in several health centers in Palembang city using the TAM method.

An information system that can be seen supporting it on how to run the system, facilitate its use for users, and the ability of the user system. therefore, we use TAM as a prediction and explanation for the use of the computer-based information system.(Darmaningtyas, et al.,2017).The more developing technology, the more the use of accounting information systems. so that tam is used to know that individuals can accept the technology.

Perceived usefulness and perceived ease of use are the variables of TAM that use to know and count the users accept the technology (Rukmiyati, 2016). Technology acceptance model is most often used in accounting information systems research because this model is simple and easy to apply.

Technology acceptance model is a model created to understand and analyze factors influencing the acceptable use of computer technology. Technology acceptance models are believed to be able to estimate user acceptance technology of information system by the impact of the variables. These factors are perceived usefulness and perceived ease of use. (Darmaningtyas, et al., 2017)

In this research, a study was conducted to determine the effect of the accounting information system at the public health center using the TAM method. This is supported by (Mardiana Andarwati, 2017), in which this study analyzes the small & medium companies that influences by the accounting information systems quality on perceived ease of use through perceived usefulness using the TAM method. While (Tarek, 2017) says that a computer-based accounting information system according to TAM is accepted by users because it can simplify their work. From previous studies, it is known that the accounting information system can be accepted with ease of understanding and use, also for entrepreneurs can see the development and condition of their company.

1.2 State of Problem

Based on the background defined above, this research will examine what factors can affect the accounting information system usage. the problem of this research are namely:

1. Does the perceived usefulness affect an accounting information system technology usage?
2. Does the perceived ease of use affect an accounting information system technology usage?
3. Does the attitudes toward using affect an accounting information system technology usage?
4. Does the behavioral intention affect an accounting information system technology usage?
5. Does the perceived usefulness, perceived ease of use, attitudes toward using behavioral intention affect an accounting information system technology usage?

1.3 Objective of Research

1. To find out the perceived usefulness of an accounting information system technology with the TAM approach.
2. To know the perceived ease of use of an accounting information system technology with the TAM approach.
3. To know the attitudes toward using of an accounting information system technology with the TAM approach.
4. To know the behavioral intention of an accounting information system technology with the TAM approach.

1.4 Benefits of Research

Based on the objective to be accomplished, this research have two benefits that are:

1. Theoretical Benefits

The estimation of this research can be useful as information or evidence for people who want to research accounting information systems that perceived usefulness, perceived ease of use, attitudes toward, behavioral intention have an impact on the use of accounting information system technolog.

2. Practical Benefits

It is expected the result of the research will make corporate thinking that the importance of using accounting information systems in the digital age. Because it can help business activities at the company.

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