

# An Application of the Utaut Model to Understand the Behavior of Technology Usage (Case Study in Siaku Users at Udayana University)

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**Abstract:** *This research analyzed factors that affecting the behavior of technology usage by financial employees at Udayana University by using Unified Theory of Acceptance and Use of The Technology (UTAUT) model. The technology in this study is referred to Sistem Informasi Akuntansi dan Keuangan (SIAKU) that providing accounting and finance information, which has been inaugurated by Udayana University since 2014. Through the UTAUT model, the acceptance level of information systems by users can be analyzed in order to determine whether the existing information system is sufficiently feasible and ideal to meet the needs of users, and how the user's expectancy of information systems. The population of this research is all financial employees that working at Udayana University. Research samples are determined by purposive sampling technique which producing 87 respondents as the sample. The data were collected using questionnaires. Analyzer used in this research is Partial Least Square (PLS). The results indicated that performance expectancy, effort expectancy, and social influence have positive effect on information system usage intention. Facilitating conditions and behavioral intention are positively affect the actual use of information systems.*

**Keywords:** UTAUT, information system, behavioral intention, usage behavior, SIAKU

## 1. Introduction

The development of information technology and its extensive utilization has encouraged the creation of various systems to assist operational activities in various sectors, such as government, education, private sector, organizations, etc. in the form of data processing, data access, information dissemination and utilization, decision making, competition business, policy making and other things that are difficult for humans to do (Iriani et al., 2014). Dynamic needs have motivated various organizations to determine the right application implementation to support their operational activities.

As a large organization, Udayana University (UNUD) requires information in each of its activities to provide services in the field of education. In order to provide fast, precise, and accurate services based on information technology, UNUD has developed and applied information systems within the university. One of UNUD's breakthroughs in strengthening the information technology sector was the establishment of a system called the Accounting and Financial Information System (Sistem Informasi Akuntansi dan Keuangan – SIAKU).

SIAKU is an information system developed by UNUD to improve the performance of financial employees in all sub-units of Udayana University through the management of fast and integrated financial information. The development of SIAKU itself supports the fulfillment of administrative requirements for UNUD to be appointed as a full Public Service Agency (Badan Layanan Umum – BLU) in Indonesia. SIAKU is a form of embodiment of the ability of UNUD in fulfilling one of the administrative requirements, namely the statement of the ability to improve service performance, finance, and benefits for the community, as

well as improving governance in the organization.

Considering the important role of SIAKU as one of the financial information management facilities in Udayana University and as a system that is quite newly adopted by financial employees, it is deemed necessary to evaluate the success of system implementation to measure the extent of the system has provided benefits to its users. Information system evaluation is taken from the point of view of system users as a system implementer in practice, in order to gather information on the extent to which the achievement of system objectives is successful.

The Unified Theory of Acceptance and Use of Technology (UTAUT) is a model developed by Venkatesh et al. (2003) by testing and comparing eight existing technology acceptance models, namely Theory of Reasoned Action (TRA), Technology Acceptance Model (TAM), Motivational Model (MM), Theory of Planned Behavior (TPB), Combined TAM and TPB (C-TAM-TPB), Model of PC Utilization (MPCU), Innovation Diffusion Theory (IDT), and Social Cognitive Theory (SCT). UTAUT is based on the Theory of Reasoned Action (TRA) which assumes that behavior is based on the individual's intention to engage in certain behaviors or actions. UTAUT provides a useful tool for managers who need to assess the success of introducing new technologies and help them understand the drivers of technology acceptance with the aim of proactively designing interventions (including training, outreach, etc.) targeted at user populations that may be less likely to adopt and use a new system.

In the UTAUT model, there are four constructs that are considered to have a major role in the direct effects of the intention to use technology and the behavior of using technology. The four constructs are 1) performance expectancy, 2) effort expectancy, 3) social influence, and 4)

facilitating conditions. According to UTAUT, performance expectancy, effort expectancy, and social influence will affect the intention to use technology, while this usage intention along with facilitating conditions determining the actual use of technology (Venkatesh et al. 2012).

Through the UTAUT model, the level of acceptance of information systems by users can be analyzed with the aim of knowing 1) whether the existing information system is sufficient and ideal to meet user needs, and 2) how users expect information systems, so that information systems can be developed in the future which is more acceptable to users (as a form of evaluation of information systems). Venkatesh et al. (2012) states that in general there are three types of research development with the UTAUT model, namely 1) the existence of a new context, such as new technology or new population, 2) the addition of new constructs, and 3) the addition of exogenous predictors to one of the UTAUT variables. This study will examine SIAKU in terms of acceptance and use by the financial employees of Udayana University who were targeted by SIAKU. Based on these description, the UTAUT model is used in this study, in the context of technology acceptance and use by financial employees in the Udayana University environment.

## 2. Literature Review

### 2.1. Theory of Reasoned Action (TRA)

Ajzen and Fishbein (1988) introduced Theory of Reasoned Action to try to explain the causal causes of individual volitional behavior. Volitional behavior is behavior carried out by humans in everyday life that is carried out under the control of the actors (volitional control). Theory of Reasoned Action (TRA) is based on the assumption that humans usually behave in a conscious manner, that they consider the information available, and implicitly and explicitly also consider the implications of the actions taken. This theory postulates that the intention of someone to do (or not do) a behavior is a direct determinant of an action or behavior (Hartono, 2008: 31).

Theory of Reasoned Action states that behavioral intention is a function of attitude and subjective norms of behavior. This means that a person's intention to conduct behavior (behavioral intention) is predicted by his attitude towards his behavior (attitude towards the behavior) and how he thinks other people will judge if he does that behavior (subjective norms).

### 2.2. Unified Theory of Acceptance and Use of Technology (UTAUT)

The Unified Theory of Acceptance and Use of Technology (UTAUT) model is a widely adopted model for conducting user acceptance of information technology. UTAUT that developed by Venkatesh et al. (2003) is a composite model that comes from the assessment of eight existing technology acceptance theories. The eight leading theories tested, compared, and then used significant constructs in the UTAUT model, are Theory of Reasoned Action (TRA),

Technology Acceptance Model (TAM), Motivational Model (MM), Theory of Planned Behavior (TPB), Combined TAM and TPB (C-TAM-TPB), Model of PC Utilization (MPCU), Innovation Diffusion Theory (IDT), and Social Cognitive Theory (SCT).

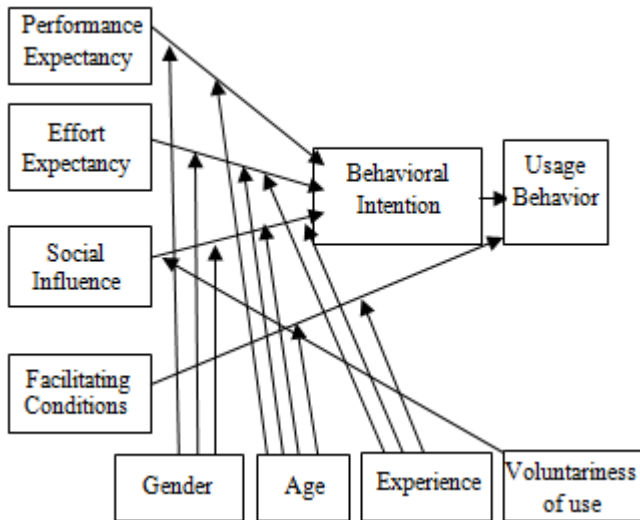
There are four constructs that play an important role as direct determinants of UTAUT, namely behavioral intention and usage behavior (Venkatesh et al., 2003). These constructs are 1) performance expectancy, 2) effort expectancy, 3) social influences, and 4) facilitating conditions. In addition, there are also four moderate variables that are positioned to moderate the four main constructs in the behavioral intention and usage behavior, namely: gender, age, voluntariness of use, and experience.

The accuracy of the UTAUT model has been confirmed in a variety of technology fields and technology adoption contexts (Maduku, 2015). The UTAUT research model in Venkatesh et al. (2003) can be seen in Figure 1. Like other technology acceptance models, UTAUT has a main focus on situational constructs, such as system benefits and ease of use of the system (Barnett et al., 2015). UTAUT assumes that trust in the benefits of usability and ease of use is the main determinant of information technology adoption in an organization. In UTAUT there are determinants that act as a basis for attitudes towards the use of a particular system, which in turn will determine the intention to use and then generate the real usage behavior.

### 2.3. Accounting and Financial Information System (SIAKU)

The Accounting and Financial Information System (SIAKU) is an information system that has been developed since 2012 which serves to help simplify the work of financial employees in all sub-units within the Udayana University environment. The implementation of SIAKU was continued to fulfill the absolute requirements for Udayana University to become a full Public Service Agency (BLU). On December 27, 2011 the Minister of Finance has designated Udayana University as a Government Agency that implements the Financial Management of Public Service Bodies (PK-BLU) in full through the Minister of Finance Decree Number 441/KMK.05/2011. Article 1 Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies, states that Public Service Bodies (BLU) are agencies within the Government that are formed to provide services to the community in the form of goods and/or services sold without prioritizing profit and in carry out its activities based on the principles of efficiency and productivity.

Under these government regulations, institutions can be given full BLU status if the substantive, technical and administrative requirements are satisfactorily fulfilled. Thus SIAKU is a form of realization of the ability of UNUD in fulfilling one of the administrative requirements, namely the statement of the ability to improve the performance of services, finance, and benefits for the community, as well as improving governance in the organization.

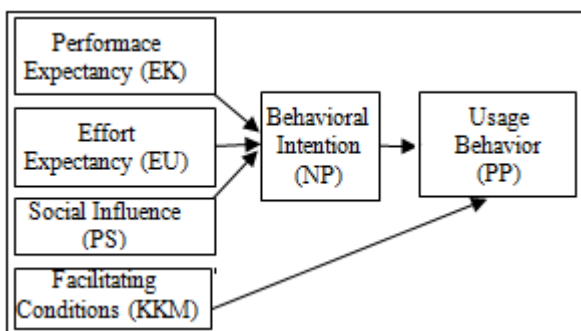


**Figure 1:** UTAUT Research Model (Venkatesh et al., 2003)

### 3. Research Method

#### 3.1 Research Model

This study uses four main constructs in the UTAUT model, namely performance expectancy, effort expectancy, social influence, and facilitating conditions. The four constructs are thought to influence the intention of using technology (behavioral intention) and ultimately affect the actual behavior of technology use (use behavior). In this research concept, the moderating variables of UTAUT are not used as well as previous studies by Hashim and Hassan (2015) which examined the factors that influence the use of cloud computing in educational institutions in Iraq. The results of this study indicate that performance expectancy are the most important factors that influence the intention to use cloud computing, followed by effort expectancy and social influences. Facilitating conditions are found to have a direct effect on usage behavior. Based on these considerations, the concepts used in this study can be described as shown in Figure 2.



**Figure 2:** Conceptual Framework

#### 3.2 Hypotheses

##### *The Influence of Performance Expectancy on the Intention of Using Information Systems*

Performance expectancy are defined as the degree of how someone believes that using a system will help them to achieve performance gains in their work (Bendi and

Aliyanto, 2014). The information system called SIAKU, which is applied in the Udayana University environment, provides convenience for its users in various jobs related to the work of employees in the finance department so that it is expected to improve the performance of its users. Based on the description, the hypothesis is proposed as follows:

H<sub>1</sub>: Performance expectancy has positive effect on the intention to use SIAKU by financial employees at Udayana University.

##### *The Influence of Effort Expectancy on the Intention of Using Information Systems*

Effort expectancy are the degree of ease associated with the use of information systems (Venkatesh et al., 2003). This construct is a measure of how much effort is needed to use technology, namely whether the use of technology will require less or even more effort than before without the use of technology, according to the expectancy of users (Gonzalez et al., 2012). SIAKU provides convenience that is expected to reduce the effort incurred by its users in completing various jobs related to the work of employees in the finance department. Based on the description above, the hypothesis is proposed as follows:

H<sub>2</sub>: Effort expectancy has positive effect on the intention to use SIAKU by financial employees at Udayana University.

##### *The Influence of Social Influence on Intention of Using Information Systems*

Social influence is the level at which a person's behavior is influenced by people around him (Teo et al., 2015). Bendi and Aliyanto (2014) define social influence as the degree to which someone feels that people they deems important believe that they should use a new system. The results of the study by Lewis et al. (2013) show that social influence has positive effect on intention to use technology in a class at a university. Likewise with the research by Raman and Don (2013) who found that social influences had positive effect on instructor intentions in using learning management software. Based on the description, the hypothesis is proposed as follows:

H<sub>3</sub>: Social influence has positive effect on the intention to use SIAKU by financial employees at Udayana University.

##### *The Influence of Facilitating Conditions on the Usage Behavior of Information Systems*

Facilitating conditions are observed environmental factors approved as things that facilitate something to do (Venkatesh et al., 2003). This condition is in the form of organizational and technical facilities that support user activities, which are believed to have a significant effect on someone's intention to use information systems. Venkatesh et al. (2003) state that conditions that facilitate users have an influence on employees. With the increasing number of facilities both infrastructure and other technical facilities and infrastructure provided by the organization to support the use of information systems, the tendency of someone to utilize information systems will increase (Sari et al., 2016). Thus the hypothesis is proposed as follows:

H<sub>4</sub>: Facilitating conditions have positive effect on the usage behavior of SIAKU by financial employees at Udayana

University.

***The Influence of Intentions on the Usage Behavior of Information Systems***

The intention to using technology (behavior intention) is a construct that is able to predict both the adoption and actual use of information technology by users (Agustin and Mulyani, 2016). Behavior intention is the desire of intention of an individual to perform certain behaviors, while actual behavior is a real action taken by an individual. Indicators of behavioral intention should relate to predictions that are highly accurate towards related behavior. This causes usage behavior intentions and actual behavior are often used as dependent variables in various theories that examine the acceptance and use of technology. Based on the description, the hypothesis is proposed as follows:

H<sub>5</sub>: Intention of use has positive effect on the usage behavior of SIAKU by financial employees at Udayana University.

**3.3 Location and Time of Research**

The subjects of the study were financial employees who worked at Udayana University. The environment in questions are the Rektorat of Udayana University, all faculties at Udayana University and the Postgraduate of Udayana University. The time of research used is 2017.

This study uses a research instrument in the form of a questionnaire to collect primary data. Questions and statements in the questionnaire were adopted from the questionnaire in Martins et al. (2014) which has been translated into Indonesian and a questionnaire in Bendi and Aliyanto (2014), which has been modified as needed according to the needs of researchers. This instrument was assessed using a four-point Likert scale. Respondents were asked to choice between strongly disagreeing (point 1) to strongly agree (point 4) of each question or statement submitted.

**3.4 Population and Sample**

The population in this study are all financial employees who work at Udayana University. The sampling technique used was purposive sampling technique. The sample criteria used include:

1. Has worked as an employee in the finance department for a year or more. Thus respondents are expected to understand things related to information systems used in activities related to accounting and finance.
2. Having a minimum educational background of a bachelor or undergraduate degree in economics or informatics. Respondents with educational backgrounds in the field of economics or informatics are expected to have sufficient insight into the economics of accounting and information systems.

**3.5 Analysis Method**

The analytical method used in this study is a quantitative analysis method that is analysis that uses numbers and statistical calculations to analyze a hypothesis and requires

several analytical tools. Hypothesis testing is done by the Partial Least Square (PLS) approach.

**4. Results and Discussions**

**4.1 Outer Model Test (Validity and Reliability)**

The number of respondents who were sampled in this study were 87 people. Data obtained by questionnaire techniques are distributed and taken directly by the researcher. Sample distribution based on the place of respondent working at Udayana University is shown in Table 1. Characteristics of all respondents are shown in Table 2 which shows information on gender, age, length of work, and level of education. The characteristics of respondents based on gender were obtained by more female respondents (67,82%) compared to the number of male respondents (32,18%). Based on age group, respondents were dominated by characters aged 35-39 years (29,89%). Judging from the length of work, most of the respondents who worked less than 5 years were 51,72%. Based on the level of education, the majority of respondents had a Bachelor degree which was 79,31%.

**4.2 Outer Model Test (Validity and Reliability)**

Validity test on PLS is done by looking at the results of discriminant validity (convergent validity) and convergent validity. Discriminant validity is related to the principle that different construct gauges should not correlate with height.

**Table 1:** Research Samples

Faculties and Units	Total	Percentage (%)
Faculty of Cultural Knowledge	4	4.60
Faculty Medic and Health Science	15	17.24
Faculty of Law	3	3.45
Faculty of Engineering	6	6.90
Faculty of Agriculture	5	5.75
Faculty of Economics and Business	15	17.24
Faculty of Animal Husbandry	1	1.15
Faculty of Math and Natural Sciences	3	3.45
Faculty of Veterinary Science	2	2.30
Faculty of Agricultural Technology	2	2.30
Faculty of Tourism	2	2.30
Faculty of Social and Political Sciences	2	2.30
Faculty of Marine Science and Fisheries	2	2.30
Rektorat	13	14.94
Postgraduate Program	12	13.79
<b>Total</b>	<b>87</b>	<b>100.00</b>

**Table 2:** Characteristics of Respondents

Characteristics of Respondents	Total	Percentage (%)
<b>Gender</b>		
Male	28	32.18
Female	59	67.82
<b>Total</b>	<b>87</b>	<b>100.00</b>
<b>Age</b>		
20-24 years	8	9.20
25-29 years	19	21.84
30-34 years	15	17.24
35-39 years	26	29.89
40-44 years	11	12.64
45-49 years	4	4.60
>50 years	4	4.60

<b>Total</b>	<b>87</b>	<b>100.00</b>
<b>Length of Work</b>		
<5 years	45	51.72
5-9 years	12	13.79
10-14 years	20	22.99
15-19 years	6	6.90
>20 years	4	4.60
<b>Total</b>	<b>87</b>	<b>100.00</b>
<b>Level of Education</b>		
Diploma	8	9.20
Bachelor Degree	69	79.31
Master Degree	10	11.49
<b>Total</b>	<b>87</b>	<b>100.00</b>

Discriminant validity occurs if two different instruments that measure two constructs that are predicted to be uncorrelated produce scores that are indeed uncorrelated (Abdillah and Hartono, 2015: 195). From Table 3 it can be seen that the cross loadings of each indicator of the variable in question are greater than the other cross loading variables. This shows that each constructs have met the requirements of discriminant validity.

**Table 3: Cross Loadings**

Indicator	EK	EU	PS	KKM	NP	PP
EK1	<b>0,929</b>	0,528	0,476	0,562	0,460	0,689
EK2	<b>0,930</b>	0,542	0,526	0,585	0,501	0,691
EK3	<b>0,889</b>	0,484	0,498	0,600	0,464	0,666
EK4	<b>0,783</b>	0,471	0,460	0,468	0,388	0,487
EU1	0,516	<b>0,930</b>	0,596	0,472	0,549	0,450
EU2	0,577	<b>0,917</b>	0,649	0,537	0,508	0,492
EU3	0,538	<b>0,939</b>	0,624	0,461	0,526	0,483
EU4	0,472	<b>0,885</b>	0,546	0,524	0,498	0,465
PS1	0,406	0,565	<b>0,866</b>	0,382	0,395	0,380
PS2	0,414	0,554	<b>0,782</b>	0,301	0,365	0,287
PS3	0,494	0,569	<b>0,861</b>	0,469	0,458	0,498
PS4	0,533	0,549	<b>0,870</b>	0,523	0,569	0,525
KKM1	0,649	0,505	0,573	<b>0,910</b>	0,672	0,677
KKM2	0,479	0,480	0,368	<b>0,865</b>	0,691	0,545
KKM3	0,486	0,441	0,362	<b>0,776</b>	0,481	0,521
KKM4	0,534	0,441	0,426	<b>0,892</b>	0,568	0,601
NP1	0,486	0,552	0,515	0,686	<b>0,957</b>	0,664
NP2	0,504	0,559	0,569	0,652	<b>0,942</b>	0,641
NP3	0,469	0,497	0,452	0,653	<b>0,939</b>	0,657
PP1	0,677	0,498	0,515	0,657	0,701	<b>0,968</b>
PP2	0,718	0,495	0,479	0,666	0,632	<b>0,964</b>

Explanation:

- EK = Performance Expectancy
- EU = Effort Expectancy
- PS = Social Influence
- KKM= Facilitating Conditions
- NP = Behavioral Intention
- PP = Usage Behavior

Convergent validity is related to the principle that the gauges of a construct should be highly correlated. Convergent validity occurs when scores obtained from two different instruments that measure the same construct have a high correlation (Abdillah and Hartono, 2015: 195). The rule of thumb used in convergent validity is the value of outer loading factor > 0,50, communality > 0,5 and AVE > 0,5. The PLS test results (Table 4) show that all values of the outer loading construct indicator factor have values above

0,5 and t-statistics > 1,96. This shows that measurements have met the requirements of convergent validity.

Test reliability on PLS can be seen from the value of Cronbach's Alpha and composite reliability. The rule of thumb of Cronbach's alpha and composite reliability values must be > 0,7 even though 0.6 is acceptable. The results of reliability testing are presented in Table 5. The test results show the value of composite reliability and the value of Cronbach's alpha is more than 0,7 so that all constructs in this study have met the composite reliability criteria.

**Table 4: Convergent Validity Test (Outer Loadings)**

Variable	Indicator	Outer Loading	T - Statistic	P-Value	Explanation
EK	EK1	0,929	54,005	0,000	Valid
	EK2	0,930	52,882	0,000	Valid
	EK3	0,889	34,790	0,000	Valid
	EK4	0,783	13,672	0,000	Valid
EU	EU1	0,930	46,684	0,000	Valid
	EU2	0,917	42,589	0,000	Valid
	EU3	0,939	47,695	0,000	Valid
	EU4	0,885	22,157	0,000	Valid
PS	PS1	0,866	20,821	0,000	Valid
	PS2	0,782	10,933	0,000	Valid
	PS3	0,861	20,048	0,000	Valid
	PS4	0,870	28,726	0,000	Valid
KKM	KKM1	0,910	51,893	0,000	Valid
	KKM2	0,865	21,377	0,000	Valid
	KKM3	0,776	17,921	0,000	Valid
	KKM4	0,892	34,291	0,000	Valid
NP	NP1	0,957	79,849	0,000	Valid
	NP2	0,942	52,191	0,000	Valid
	NP3	0,939	51,184	0,000	Valid
PP	PP1	0,968	139,174	0,000	Valid
	PP2	0,964	125,099	0,000	Valid

**Table 5: Reliability Test Results**

Variable	Composite Reliability	Cronbach's Alpha
EK	0,935	0,906
EU	0,955	0,938
PS	0,909	0,869
KKM	0,920	0,884
NP	0,962	0,941
PP	0,965	0,928

**4.3 Inner Model (Goodness of Fit Model)**

The Goodness of Fit test uses predictive-relevance (Q2) values. The R2 value of each endogenous variable in this study is as follows: 1) variable Y1, Intent of Use (NP) has R2 value of 0.403 and 2) variable Y2, Use Behavior (PP) has R2 value of 0.556. So that the predictive-relevance value is obtained by the formula:

$$Q^2 = 1 - (1 - R_1^2) (1 - R_2^2) (1 - R_3^2) \dots (1 - R_p^2)$$

$$Q^2 = 1 - (1 - 0,403) (1 - 0,556)$$

$$Q^2 = 1 - 0,2651$$

$$Q^2 = 0,7349$$

The calculation results show predictive-relevance results of 0.7349 or 73.49% so that the model can be said to be feasible and has a high predictive value.

**Inner Model**

Testing the inner model (structural model) is used to test the hypothesis in the study. Hypothesis testing is done by looking at p-value or t test (T-statistic) on each path partially direct effect. Table 6 presents the results of a brief hypothesis testing.

**The Influence of Performance Expectancy on the Intention of Using Information Systems**

Based on the results of the analysis, the coefficient of the relationship between performance expectancy (EK) and intention to use (NP) is 0,222 with p-value of 0,041. Because the p-value is < 0,05, the hypothesis can be accepted. Performance expectancy (EK) has positive effect on the intention to use (NP) SIAKU financial employees at Udayana University.

Constructs of performance expectancy are measured by four indicators, namely the use of the system is useful in a job (EK1), the use of the system will help do things more quickly, precisely, and reliably (EK2), use of the system will increase productivity (EK3), and use the system will improve performance (EK4). The average score (mean) of each indicator is 3,43; 3,38; 3,38; and 3,3. These results indicate that the EK1 indicator has the highest influence on the construction of performance expectancy, namely with an average score of 3.43. In other words, respondents have high expectancy on the usefulness of using SIAKU in helping them to get the job done. While the lowest score is experienced by EK4, which means that expectancy in improving performance have the smallest impact on constructs of performance expectancy.

These results indicate that financial employees at Udayana University believe that the use of SIAKU has helped in completing their tasks and work, so they intend to use SIAKU while working. Another advantage felt by financial employees with the existence of SIAKU is that work can be completed more quickly and there is an increase in employee productivity and performance.

**Table 6:** Hypothesis Test Results

Hypothesis	Inter-Variable Relationships	Original Sample (O)	T Statistics (O/STERR)	P-Value	Decision
H1	EK → NP	0,222	2,048	0,041	Accepted
H2	EU → NP	0,289	2,763	0,006	Accepted
H3	PS → NP	0,229	2,206	0,028	Accepted
H4	KKM → PP	0,393	4,993	0,000	Accepted
H5	NP → PP	0,415	5,345	0,000	Accepted

**The Influence of Effort Expectancy on the Intention of Using Information Systems**

The results of the analysis show that the coefficient of the relationship between effort expectancy (EU) and intention to use (NP) is 0,289 with a p-value of 0,006. The amount of p-value < 0,05 indicates that this hypothesis is accepted. Effort expectancy (EU) has positive effect on the intention to use (NP) SIAKU financial employees at Udayana University.

The construct of effort expectancy in this study is measured by four indicators, namely the system used is clear and easy to understand (EU1), users easily become skilled in using the system (EU2), easy to use system (EU3), and easy to learn system (EU4). The average score obtained by each indicator is 3,34; 3,24; 3,3; and 3,23. The highest score is obtained by EU1, which means that the system used (SIAKU) is clear and easy to understand, so it has the highest influence on the construct of effort expectancy. While the lowest score was obtained by EU4, which means that the ease of learning SIAKU has the smallest influence on the construct of effort expectancy.

The results of the analysis show that SIAKU provides convenience expected by employees, especially in terms of system clarity and ease of understanding in its use. This will reduce the effort spent in completing various jobs so as to increase the intention of employees to use SIAKU in work. Other levels of convenience felt by employees, among others, users of SIAKU have no difficulty learning the use of the system and the ease of operation of features in the system.

**Table 7:** Average Score of Each Indicator

Variable	Indicator	Average Score
Performance Expectancy (EK)	EK1	3,43
	EK2	3,38
	EK3	3,38
	EK4	3,3
Effort Expectancy (EU)	EU1	3,34
	EU2	3,24
	EU3	3,3
	EU4	3,23
Social Influence (PS)	PS1	2,9
	PS2	2,95
	PS3	3,17
	PS4	3,26
Facilitating Conditions (KKM)	KKM1	3,36
	KKM2	3,25
	KKM3	2,92
	KKM4	3,22
Behavioral Intention (NP)	NP1	3,3
	NP2	3,24
	NP3	3,24
Usage Behavior (PP)	PP1	3,47
	PP2	3,37

**The Influence of Social Influence on the Intention of Using Information Systems**

Based on the results of the analysis, the coefficient of the relationship between social influence (PS) and intention to use (NP) is 0,229 with a p-value of 0,028. The value of p-value < 0,05, the hypothesis can be accepted. The social influence (PS) has positive effect on the intention to use (NP) SIAKU financial employees at Udayana University.

The construct of social influence in this study was measured by four indicators, namely encouragement from influential people (PS1), encouragement from important people (PS2), encouragement from leaders or superiors (PS3), and encouragement from the workplace environment (PS4). The average score of each indicator in a row is 2,9; 2,95; 3,17; and 3,26. This shows that the highest influence on the

construct of social influence lies in the impulse that arises from the respondent's work environment (PS4). Whereas the smallest influence is the encouragement of influential people (PS1).

The results of the analysis show that the intention of employees to use SIAKU in their work is mainly influenced by the environment in which they work, namely in the Udayana University environment. As for other social influences that encourage or support employees to use SIAKU, they come from leaders or superiors, colleagues, and other people who influence them.

#### **The Influence of Facilitating Conditions on the Usage Behavior of Information Systems**

The results of the analysis show that the coefficient of relationship between facilitating conditions (KKM) and usage behavior (PP) is 0.393 with a p-value of 0,000. The amount of p-value < 0.05 indicates that this hypothesis is accepted. Facilitating conditions (KKM) have positive effect on the behavior of (PP) SIAKU financial employees at Udayana University.

Constructs of facilitating conditions are measured by four indicators, namely the availability of adequate resources (KKM1), adequate knowledge (KKM2), related system compatibility (KKM3), and availability of assistance if needed (KKM4). The average score obtained by each indicator is 3.36; 3.25; 2.92; and 3.22. Based on these results, it can be seen that the availability of adequate resources (KKM1) has the highest average score of 3.36. This shows that the availability of resources such as computer facilities and adequate internet connections are important elements that can facilitate the use of SIAKU by financial employees. While related system compatibility (KKM3) has the smallest impact on the constructs of conditions that facilitate.

The results of the analysis show that the existence of organizational and technical facilities that support employee activities will have positive effect on the actual behavior of employees to use SIAKU. An important element that needs to be considered is that there are facilities that support the use of SIAKU such as computer facilities and adequate internet connections, comfortable work space for employees, and the availability of special personnel who are ready to assist employees if they have questions or experience difficulties in operating SIAKU.

#### **The Influence of Intentions on the Usage Behavior of Information Systems**

The results of the analysis show that the coefficient of relationship between use intention (NP) and usage behavior (PP) is 0,415 with a p-value of 0,000. The amount of p-value < 0,05 indicates that the hypothesis is accepted. The intention of use (NP) has positive effect on the behavior of the use of (PP) SIAKU financial employees in the Udayana University environment.

The construct of use intention is measured through three indicators, namely fixed predictions using information systems (NP1), the tendency to use information systems

(NP2), and the possibility of utilizing information systems in completing work (NP3). The average score for each indicator is 3,3; 3,24; and 3,24. This means that respondents predict to continue to use SIAKU in the future in completing their work.

The usage behavior construct is measured by two indicators, namely frequency of use (PP1) and time of use (PP2). The average score of each indicator is 3,47 and 3,37. This shows that respondents regularly use SIAKU almost every day with an average usage of more than 6 hours a day. Thus it can be concluded that the intention of employees to use information systems has a positive influence on the real behavior of financial employees to use SIAKU at work.

### **5. Conclusions**

- 1) Performance expectancy has positive effect on the intention to use information systems. The results show that the financial employees at Udayana University believe that the use of SIAKU provides a performance advantage in their work, so they intend to use SIAKU while working.
- 2) Effort expectancy has positive effect on the intention to use information systems. SIAKU is proven to provide convenience expected by employees, especially in terms of system clarity and convenience to be understood in its use, thus increasing the intention of employees to use SIAKU at work.
- 3) Social influence has positive effect on the intention to use information systems. The results show that the intention of employees to use SIAKU in their work is primarily influenced by the environment in which they work, and there is encouragement from the leadership or superiors and colleagues.
- 4) Facilitateing conditions have positive effect on the behavior of the use of information systems. The results of the analysis show that the existence of facilities that support the use of SIAKU such as computer facilities and adequate internet connections have a positive effect on the real behavior of employees to use SIAKU.
- 5) Intention of use has a positive effect on the behavior of the use of information systems. The results show that respondents tend to intend to use SIAKU in the future in completing their work, and in connection with that the respondents have routinely used SIAKU almost every day with an average usage of more than 6 hours a day.

### **6. Suggestions**

The results of this study can be added to empirical evidence from similar studies conducted by previous researchers. Suggestions that can be conveyed related to this research are as follows:

- 1) The results of the analysis of respondent's responses indicate that the social influence variable (PS) has the smallest average score in its influence on intention to use that is equal to 2.9 which is the score of the PS1 indicator which is the encouragement of influential people to use SIAKU. Therefore, it can be

recommended especially for institutions, namely Udayana University, to be able to re-emphasize the importance of using SIAKU and its benefits to all stakeholders involved, such as to faculty leaders, study program managers, and employees who will use SIAKU at work. Thus the leaders and managers are expected to provide encouragement and motivation for employees to have the intention to use and apply SIAKU while working.

- 2) The results of the analysis show that facilitating conditions (KKM) have the smallest average score in the effect on the usage behavior of 2.92 obtained by the KKM3 indicator, namely the compatibility of the related system. Therefore it can be suggested to policy makers at Udayana University to review SIAKU specifically whether employees still need other systems before moving on to SIAKU, can the output of the system be accepted by SIAKU, or does SIAKU provide the things needed for financial employees to complete the work so that no other system is needed outside of SIAKU. For example, if a financial employee must use Microsoft Excel, SIAKU should be able to receive output from the system, or SIAKU provides the features needed so that no other system is needed at work. Thus this compatibility will be expected to encourage real behavior of the use of SIAKU.
- 3) The UTAUT model used in this study has succeeded in achieving its goal to understand the behavior of using technology in SIAKU users at Udayana University. This is evidenced in the inner model testing which shows predictive-relevance results of 0,7349 or 73.49% so that the model can be said to be feasible and has a high predictive value. So that further research can reuse the UTAUT model to assess the level of acceptance and adoption of information systems in different research objects.

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