User Behavior in The Acceptance of Technology on Regional Management Information System (SIMDA-Integrated) in Surakarta City Government

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Abstract:
This study aims to analyze aspects of the implementation of technology acceptance (SIMDA-integrated) in the Surakarta city government. This study involved 6 participants in various areas of system users in Surakarta city government, namely the department of communication, information, and security services; regional development planning, and research agencies; development administration and civil registry service. Qualitative data obtained research through interviews and observations to compile code, then build themes, and concepts about behavior. This study found that behavior regarding service quality, affective power, easy of use and usefulness is the reason employees use technology consistently. This study also found that inclusive attitudes, perceptions about system efficiency, the ability of employees to innovate, are means of building user awareness about the utilization of e-government in creating good governance. This study found that accountability is the impact of the intention of using the system, the intention of users in providing recommendations to other users, as well as the level of user awareness about the importance of e-government. Novelty produced in this study is about the model of measuring government accountability based on the behavior of system users in adopting the new system. Researcher provides recommendations on the importance of conducting periodic mentoring, training and socialization consistently, as well as increasing the intensity of the monitoring and evaluation process.

Keywords:
acceptance technology; user behavioral; information system; accountability

INTRODUCTION

Transparency and accountability are the principles of government responsibility to the public in resource management and governance (Svard, 2017).Transparency and accountability in Indonesia, are contained in government Regulation (PP) No. 71 of 2010 on government accounting standards (SAP). The regulation requires government agencies to present the quality of financial statements in accordance with generally accepted accounting standards and put forward the principles of transparency and accountability. The principle of transparency and accountability in government aims to create performance-based financial management, provide relevant information to the public in budgeting, financial reporting, and performance, as well as monitoring and evaluation that represents the administration(Chatzivgeri et al., 2019; Harrison & Sigit, 2014).

Local governments in Indonesia are currently improving to realize governance by promoting transparency and accountability. The Government of the Republic of Indonesia issued PP No. 95 of 2018 on electronic-based governance system (SPBE). The regulation implicitly obliges local governments to be consistent in developing e-government. The development of e-government is expected to increase transparency and accountability of local

governments in order to achieve good governance. In principle, good government requires local governments to show transparency, accountability, effectiveness, sustainable development, equality of vision and good planning, efficiency in legitimacy and bureaucracy, organizational participation and public engagement, equality, public service oriented, economic efficiency, connectivity and adequate security (Biswas et al., 2019).

In creating good governance, local governments began to adopt information technology in organizing governance, financial reporting and government performance. One of the information technologies used is the Regional Management Information System (SIMDA) developed by the financial and development supervisory agency (BPKP). bpkp official website (www.bpkp.go.id, accessed 09 September 2020) until June 30, 2020 there are 440 out of 542 local governments in Indonesia have used the SIMDA application program. This shows that most local governments in Indonesia have implemented the digitization of governance. digitization of governance can improve the completeness of reporting, transparency, accountability of financial and performance reporting, as well as accommodate the government in making organizational decisions (Janssen & van der Voort, 2016)((Wang, 2017; Doberstein, 2016; Kurniawan et al., 2018). In addition, with the digitization of governance can improve the perception of both the public regarding the legitimacy of public policy (Wang, 2017).

Surakarta city government is one of the local government institutions that implemented simda finance since 2015. Based on the initial interview of the research, the application of financial SIMDA in Surakarta city government still encounters some obstacles, one of which is the absence of integration of financial SIMDA with the planning system. The absence of integration of the system resulted in the process of drafting APBD until LKPD and RKJIP took a long time, especially in synchronizing data and reconciliation manually. to solve the problem, in 2018 until now, the Surakarta city government adapted the system by updating the simda financial application to SIMDA-integrated. SIMDA-integrated is a database integration system that can be used in the planning, budgeting, Sakip, and monitoring and evaluation process (www.bpkp.go.id, accessed 09 September 2020).

Simda-integrated adaptation is expected to overcome the problem of system integration and data synchronization in Surakarta city government. Simda-integrated can help the government in improving the efficiency of governance performance. System integration is one of the important factors in assessing the successful implementation of information systems in the government sector (Ziemba et al., 2016). Synchronizing data in each government unit is one of the important factors that can indicate the consistency of information, data and government performance reports, ultimately showing the success rate of e-government implementation (Ziembia et. al, 2016; Gil-garcia & Zuniga, 2020).

The success of adaptation of new information systems in the local government environment is judged by the organizational support in rewarding system users (Mitchell et al., 2012). The awarding of the award intends to make the process of adaptation of information systems run well and optimally. In addition, in the study stated the existence of distributive justice in the awarding of rewards and punishment can show the success of adaptation of information systems. Based on correlation, organizational support and distributive justice can increase the user motivation of the system. The study also showed that organizational support is significantly related to the acceptance of technology (Mitchell et al., 2012). Anthopoulos et al., (2015) Research explain that the failure of e-government implementation is due to political interests regarding the procurement of projects and the use of budgets, improper planning on management governance needs, lack of alignment between changes in the work system using technology and the development of system users' capabilities, as well as weak time management in the implementation of technology from the budget and project side.

Factors that cause the implementation of e-government is hampered because there is a knowledge vacuum (Choi & Meyers, 2020). Knowledge vacuum is an important element or side of space in government that is able to provide sufficient power in encouraging innovation and application of e-government (Choi & Meyers, 2020). The concept of knowledge vacuum in the study illustrates the dynamics of the organization will fail if there is no productive learning cycle. If there is no productive learning cycle regarding e-government, system users will experience frustration at not being trained enough in managing the new system. As a result of such frustration, system users will assume that the new system can worsen performance (Choi & Meyers, 2020). The results of the study also explained the importance of pilot projects to find out how much acceptance of innovation technology is received. The concept of Knowledge vacuum illustrates that administrative reform and technological development are not fundamental in assessing the acceptance of technology, but the expansion of organizational dynamics in managing the learning cycle (Choi & Meyers, 2020)

In the study of technology acceptance (Cahyono et al., 2019) explained that perceived ease of use and perceived usefulness partially affect behavior that then impacts the intensity of e-government use. The study also found that peer influence and superior's influence partially influenced the subjective norm, but did not have an impact on the intensity of use. Self-efficacy, resources falilitating condition and technology facilitating condition partially affect perceived behavioral control, but do not have an impact on the intention of use. In the study, intention of e-government usage was only influenced by the behavior of system users (Cahyono et al., 2019). Walle (2020) showed that the intensity of system use was influenced by attitudes and subjective norms, but perceived of usefulness had no effect on behavior. Sarasati (2020) shows the existence of variable innovativeness elements give a positive influence on perceived easy of use and usefulness. Perceived easy of use and usefulness positively affect attitude which then influences the intensity of system usage behavior (Sarasati, 2020). Employee behavior in running the information system is demonstrated by the ease of the system and the perception of employees in receiving technology. (Susanto, 2017; Sarasati, 2020).

Research on technology acceptance factors conducted by Cahyono (2019) on the design of mobile e-Government in Indonesia, shows that the relative advantage of the benefits of innovation for users has a significant influence on behavior, then has an impact on the intensity of e-government users. mobility, affective, and psychomotor perceptions partially affect behavior and have a significant impact on user intensity (cahyono, 2019). Empirical study conducted by (Li & Shang, 2020) stated that the quality of e-government services is shown by the quality of information, service capacity and responsiveness of employees in providing service. Perception of service is an important element in order to increase the intensity of e-government users. Efficiency, democracy, and inclusion are the main incubators to determine people's perception of government services. (Li & Shang, 2020). The quality of the new system has an important role influencing user behavior (Walle, 2020). Then, optimizing the quality of services using information technology can provide a high level of transparency and accountability of local governments (Sofyani et al., 2020).

The authors of this study focused on monitoring user behavior regarding the acceptance of technology in Surakarta city government. There is an adaptation process to the use of SIMDA-integrated system to produce effective and efficient information and meet transparency and accountability, in order to achieve good governance. The author formulates the question of how technology acceptance occurs, whether the acceptance of technology has an impact on improving performance in achieving transparency and accountability.

LITERATURE REVIEW

Technology Acceptance Model

The development of research on the acceptance of technology is very rapid. The original technology acceptance model was a construction of percieved usefulness and perceived easy of use, which influenced attitude toward using then impacted actual system use (Davis, 1989; Venkatesh et al., 2003). Percieved of use and percieved usefulness in assessing aspects of technological acceptance behavior have been confirmed in the study, to measure the success of digital government (Gil-garcia & Zuniga, 2020; Susanto, 2017)

Over the past two decades, researchers have developed the model. Walle (2020) explained that perceived easy of use is influenced by subjective norm, because the personal belief about the reliability of a system can develop an attitude of ease and behavioral intentions in using the system. In its development, the intension of use is due to the attitude of users who feel the existence of relative adventage, ease of mobility, individual skills in using the system, and affective power possessed by a person in using technology (Cahyono, 2019). The use of technology in government often refers to how well employees are used in providing public services and how much the user's intentions provide recommendations (Mensah, 2020). Mensah (2020) describes several aspects of behavioral intention in assessing the user's intention in providing recommendations, namely percieved risk, attitude, service quality, trust in governance, facility condition.

Munyoka (2019) identifies that Behavioural intention to use is influenced by; percieved usefulness, level of education, personal behavior of users, political self-efficacy and influence, privacy and security, facility conditions, price value, and user awareness in using e-government.

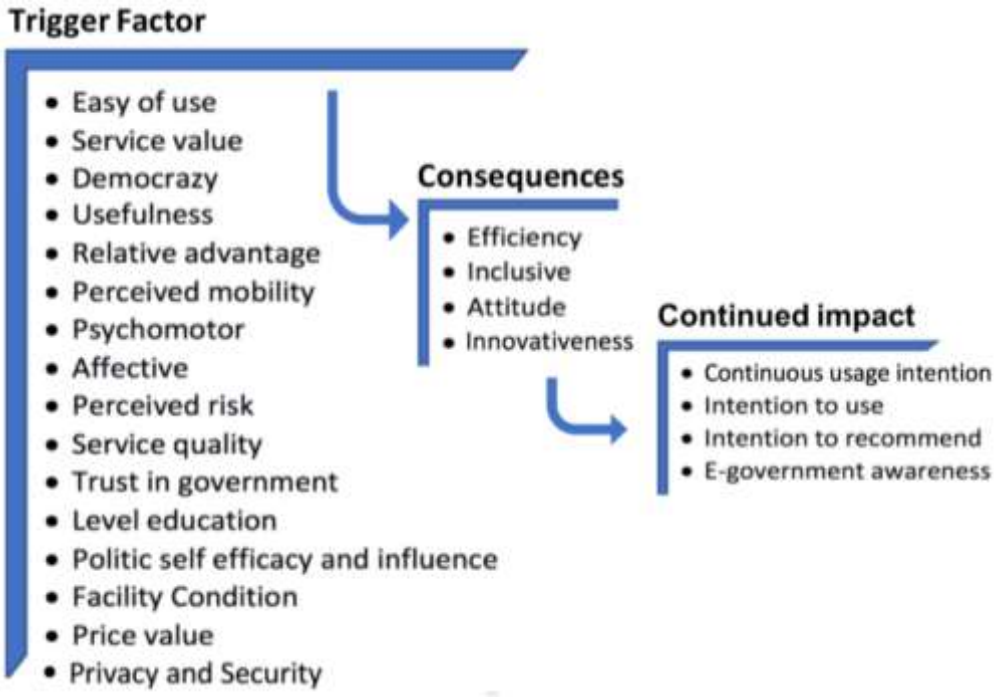

Figure 1: Trigger Factor, Consequences and Continued Impact

Source:
(Davis, 1989; Venkatesh et al., 2003; Gil-garcia & Flores-zuniga, 2020; Susanto, 2017; Walle, 2020; Cahyono, 2019; Mensah, 2020; Munyoka, 2019; Chatzivgeri et al., 2019; Chen et al., 2019; Sofyani et al., 2020; Twizeyimana & Andersson, 2019)

Accountability

Accountability is a form of administrative responsibility and can be proven, for the achievement of an organization's performance in the use and utilization of resources (Chatzivgeri et al., 2019). Information technology has an important role in improving government accountability. Here are some aspects of information technology success in helping the government realize good accountability, namely: support management, citizen centric and inovative organization culture, interdependence beetween agency and administrator, inter-agency trust, and share goal (Chen et al., 2019). Then in terms of behavior, service quality and transparency in the use of e-government is a good indicator of accountability (Sofyani et al., 2020).

Public value of e-government

There are several aspects of public value of e-government, namely improving administrative performance in the utilization of information technology and facilities to improve social value and well-being, two things can be done through open government capabilities, improvement of ethical behavior and professionalism, improvement of trust and convidence in government (Twizeyimana & Andersson, 2019).

METHODOLOGY

This research uses qualitative method and research data collection is conducted with in-depth interviews and observations (Kiger & Varpio, 2020). The drafting of the code framework is carried out with a qualitative deductive approach built on literature (Abram et al., 2020). The code obtained in the study is assembled into a theme. These themes were then built into a concept to describe the behavior of technology acceptance in Surakarta city government in adopting SIMDA-integrated (Xu & Zammit, 2020; Abram et al., 2020). This research involved the regional communications and information office, development administration, regional planning and development agency, revenue and asset management agency, and the civil registry office of Surakarta city. Total research participation is 6 people. Validity is done by the method of trianggulasi source, through the confirmation of participants and some employees for the agency (Guion, 1969).

RESULT & DISCUSSION

Based on the code obtained from interviews and observations, the authors found potential interactions of various trigger factors that give consequences for perceptions of efficiency, inclusivity, attitude and innovativeness.

Efficiency

The adoption of SIMDA-integrated in Surakarta city government shows the perception of ease to use the system. When the user of the system feels the existence of easy of use, then the user will consistently use the system and assume the system is a need to support performance. The existence of efficiency is also shown in perceived mobility, which is when system users can use SIMDA-integrated in various places, then the burden and responsibility of employee work can be completed immediately so as to make timely and fast response from employees. Perceptions about the efficiency of SIMDA-integrated usage in Surakarta city government can be seen based on the ability and skills of users. In research interviews, the authors found that efficiencies can be built on the user's ability to operate. This is indicated by the participation of employees in participating in pilot projects and basic training. Based on the information shows that the psychomotor ability of the user has an influence on the level of performance efficiency. When the user is skilled in using the system, then the user's efficiency of performance will be improved. The study found when SIMDA-integrated capabilities in providing good service,

such as complete information, fast access, minimal system errors, no obstacles in integration, will improve performance efficiency.

Inclusive

Inclusive behavior in SIMDA-integrated users in Surakarta city government can be demonstrated when there is ease of employees in using the system. Study participants revealed that inclusive behavior arises when users consider that the system is easy to operate, has complete and clear information, easy to interpret and account in analysis. Researchers found that polytic-self efficacy and influence views had an impact on the inclusiveness of a system. This is shown by the ideological thinking and views of employees in utilizing SIMDA-integrated which is identical to the same patterns and behaviors, both in policy, and in rhythm in policy implementation.

In the use of SIMDA-integrated there are the same patterns and behaviors in accepting and respecting the decisions of superiors, respecting the performance of employees, respecting the ability of employees, and the existence of openness in building personal competencies. This indicates inclusive behavior based on the principle of high democracy. Inclusive behavior in the government of Surakarta city is also shown by employees when they feel that there is good system service.

Attitude

Attitude of User in adopting SIMDA-integrated based on the sense of ease in using the system. The ease of document access and document transfer process is felt by users of the system. In addition, the presence of a sense of comfort and safety in using SIMDA-integrated makes users have a reticent behavior and appreciate the system, so it has consequences for the positive behavior of users in utilizing the system. Employees believe in all government instruments that use SIMDA-integrated. This sense of trust builds a positive affective attitude of employees which then gives rise to a positive attitude and sustainable use. Based on the results of the research interview can be explained that the existence of convenience, security, useful system services, trust in government, will give consequences to improve user attitude in adopting the system.

Innovativeness

Based on the results of interviews and observations of research, shows that in the utilization of SIMDA-integrated information system, innovativeness is shown based on the initial idea and initial thinking of employees in adopting the system. Innovativeness attitudes were found by researchers in the pilot period of the SIMDA-integrated project. The user's perception of the relative advantages of a system can generate new passions, ideas, creativity, and trigger an innovative environment. System users also consider the risks in using SIMDA-integrated. When the user has the perception that the risk of error, failure, and inability to optimize is considered very small, then the user will give a progressive innovativeness response. In addition, innovative looks based on the user's perception of the existence of facilities conditions in the government environment. The good condition of the facilities will trigger the creativity and innovation of users in adopting the system. The study also found that comparisons of costs and benefits had an impact on innovativeness. When the user knows the cost of investing in the system, and knows the benefits of the system for the development and improvement of government performance, then an innovative attitude will arise in the user.

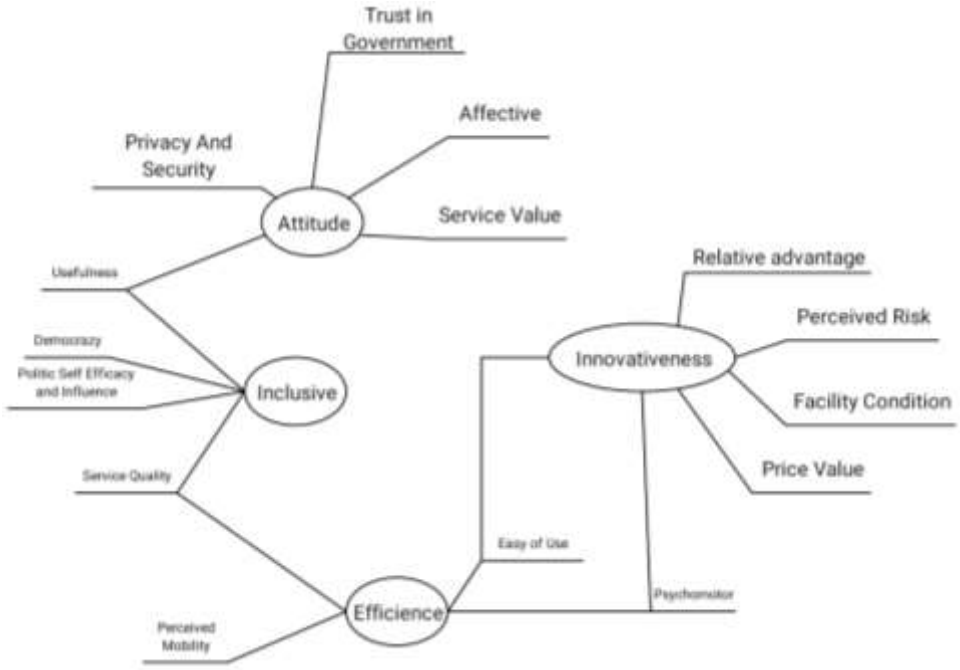

Figure 2: Mind maps of code

Acceptance of E-Government Technology

Continuous Usage Intention

Adopting a system to improve efficiency and effectiveness is one of the important steps to improve governance. The existence of trust in a system will lead to a positive response attitude to the use of the system. In addition, trust in a system is also an important instrument in the adoption stage of the system (Gil-Garcia & Zuniga, 2020). This study found several behavioral instruments that can trigger the intention to use the system continuously. Some of the study participants felt a sense of trust in policies, work procedures, and governance. The attitude of trust arises when there is cooperation in the environment of government organizations that utilize the same system and information disclosure, in addition to the rapid access to the system further adds to the trust of users. feeling satisfied using the system because the service provided by the system is very good and fast so that it makes it easier for employees to follow up information.

Based on the analysis of code research shows that the intention of sustainable use is influenced by the existence of affective power owned by a person, user perception of the superiority of the system, the reduction of risk when using the system, and the existence of good facilities have been owned by the Surakarta city government. affective power, perception of system excellence, good facilities, and the ease to use will make users have creativity in further use and bring about new innovations in the utilization of information systems.

sustainable use of the system can be seen from the perception of system efficiency. Users of the system in Surakarta city government feel that the presence of the system makes it easy to perform their duties and obligations, provide reports on time, can be done together, minimal mistakes, and can be done with a saving time so that there is an opportunity for users to make improvements and evaluations. This research confirms that the disclosure of information, trust in government institutions, democratic attitudes shown by employees, professionalism that is the impact of organizational culture is a trigger for users of the system to have an intention for continuous usage.

Intention to Recommend

The intention of users of the system to recommend to other users is seen from the perception of transparency of governance. Code research shows there are two aspects of perception that lead to intention to recommended, namely inclusive and efficience. Users of the system in the Surakarta city government. Users feel the ease in using the system, then feel the convenience and security of access in using the system about the work done. This comfort makes the user feel satisfied and have an interest in giving usage recommendations to other users. The recommendation of the use of the system to other employees is also seen because of the similarity of thinking about democracy and political views both practical and non-practical. The same political stance would encourage someone to recommend the use of the system. Users of the system in the Surakarta city government showed the same political and democratic attitudes, it was shown the implementation of policies comparable to performance. Most employees comply with the law and there is positive support for the implementation of SIMDA-integrated so that there is an atmosphere of mutual recommendations to use. The authors found that most users recommend the system due to perceptions of efficiency.

E-Government Awareness

Employee awareness in using SIMDA-integrated has been built by the Surakarta city government in the initial training stage and pilot project. Surakarta city government has conducted regular socialization before implementing SIMDA-integrated and conducting comparative studies with other regions. It is done to build employee awareness and provide understanding of the importance of the use of SIMDA-integrated for the benefit of effectiveness and efficiency in performance, reporting, monitoring and evaluation.

Based on the results of the research interview code shows that awareness of using SIMDA-integrated arises because of the existence of effective attitudes, and perceptions about the ease to use. In addition awareness of the system arises because the user knows that the existence of the system will help the performance create efficiency and effectiveness. Another thing that causes awareness in using the system is the perception of system excellence, the system can reduce the risk of performance delays, reduce errors, and improve employee discipline administratively. The existence of affective attitudes and perceptions about the superiority of the system, making users have a high power of innovation and creativity ultimately impacts the user's awareness in using the system.

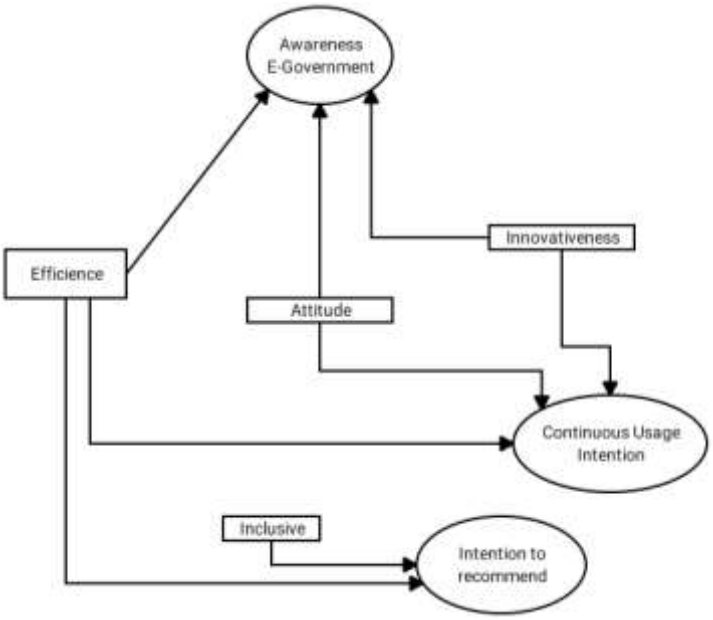

Figure 3: Mind maps of behavioral acceptance technology

Acceptance of technology toward Accountability

Accountability is an obligation for public organizations, especially governments. Currently Indonesia has been working to implement good, transparent and accountable local government governance. As the law has mandated, the surakarta city government strives to realize public accountability in accordance with the regulation. One of the efforts of the Surakarta city government is to adopt SIMDA-integrated, in order to accommodate the administration of financial reporting and performance in a transparent, effective, efficient and auditable manner. In addition, SIMDA-integrated is expected to facilitate the monitoring and evaluation process. Based on the results of the research, shows that compliance with the law and information disclosure is the main key of the Surakarta city government in realizing public accountability. With SIMDA-integrated, every effort in budgeting, planning, administrative coordination across fields can be covered well and in an effective time.

Employees feel the presence of SIMDA-integrated is a need for the government to realize financial governance based on performance. The system assists employees in reporting every budget spent, along with their allocation. In addition, each activity can be covered in the system, even activities involving cross-fields can be executed properly because of the presence of the system. The initial problem faced by the Surakarta city government related to accountability is the lack of system integration. So that the presence of SIMDA-integrated provides new spirit and hope for the city government to realize good financial and non-financial governance, in accordance with the mandate of the law.

Seeing what has happened in Surakarta city government lately, the use of SIMDA-integrated is consistent, making every reporting and performance activity can be monitored and evaluated. Judging from the user perception and user behavior of the system, the author's analysis leads to the efficiency and effectiveness of SIMDA-integrated, good attitude and positive response of the user, as well as the user's encouragement to innovate, is one of the keys to achieving transparency and accountability, through consistency and continuity of system usage.

User intent in recommending is also a predictor of increased accountability. The Inclusivity of the user's thinking and perspective of the system is one of the elements of the user in providing recommendations. The recommendations direct users to obey the rules, develop transparent reporting, and make improvements in performance-based administration that are then monitored and evaluated completely, so as to show activities that lead to accountability. The research saw the utilization of information technology made administrative performance in Surakarta city government increased. This research confirms the use of technology can increase social value and well-being (Twizeyimana & Andersson, 2019).

Awareness using e-government is one of the keys to creating accountability (Munyoka, 2019). Research observations show that users of the system in Surakarta city government have a perception of the ease to use the system, employees realize that the system is very important for performance and governance. Users perceive that SIMDA-integrated can make government performance effective and efficient. Then the training, socialization, pilot information system project can provide improved user competence and provide innovation power to use the system. This shows that user awareness in adopting e-government (SIMDA-Integrated) is very high, it has an effect on improving transparency and accountability. This study found that Awareness to use the system, the intention of continuous use and the intensity of users to provide recommendations, is a driving factor in the existence of accountability. The following is the cycle of achieving accountability, based on the behavior of system users in Surakarta city government.

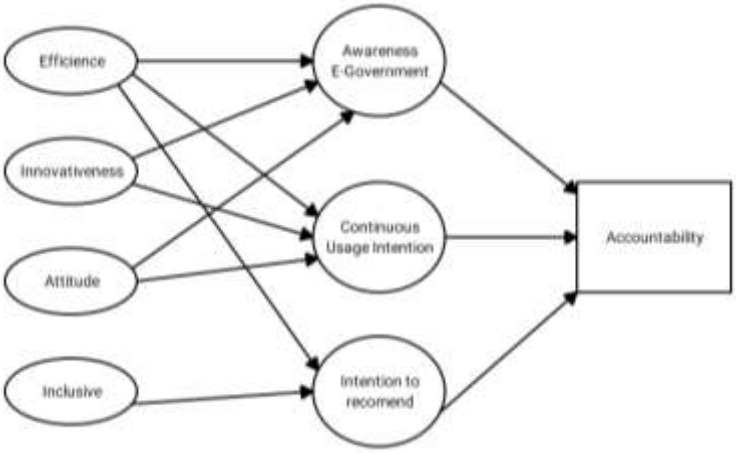

Figure 4: Measurement accountability based on behavioral acceptance technology

CONCLUSION

The transformation of the use of information systems to SIMDA-integrated in surakarta city government focuses on the awareness of system users who say that the information system is a need of the government in providing good performance and good governance. In this study concluded that attitudes regarding the quality of system services, user affection, comfort, ease of use, is the reason employees in Surakarta city government consistently use the system. The similarity of thinking aspects regarding non-practical political views, democratic culture and perceptions of the usefulness of the system is also a trigger for employees to use the system and recommend the system. Surakarta city government has conducted several trainings, periodic socialization, and pilot projects before SIMDA-integrated in its overall use. With the program, employee awareness increases and has an interest to use the system as a tool to support performance. Then, the user feels the advantages that the system has, the lack of risk, the usefulness of the system, so that the user feels that the system can improve efficiency and effectiveness. With inclusiveness, attitude, efficiency and innovativeness, researchers found that the encouragement of users to provide recommendations, be consistent in using, and create awareness in the utilization of e-government for performance improvement, can ultimately create accountability.

RECOMMENDATION

The use of technology in managing government until now is a basic necessity in line with the development of the times. The government is expected to always adapt to the environment and be able to provide a quick response to the needs of stakeholders. In addition, accountability is an effort that will be increasingly difficult to realize because technological developments can make an organization difficult to control. Therefore, there needs to be special programs to awaken the intentions of organization members to be up-to-date on the development of technology and the need for technology. Training and socialization become an important instrument to always be applied in government agencies, especially the Surakarta City Government. System integration is an important process in helping governments create a transparent, effective, efficient and auditable environment. The process of utilizing information technology when it has been running, another important instrument is the need to improve the internal control structure in terms of monitoring and evaluation. Further research is expected to test qualitative findings in this study. The accountability measurement model in this study has been found based on a behavioral approach with qualitative methods, so it is good if the next study tests the structure model with quantitative and statistical approaches.

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