ACCEPTANCE OF INFORMATION TECHNOLOGY IN INTERNAL AUDIT PROFESSIONALS : IMPACT OF TECHNOLOGY ON COMPANIES IN JABOTABEK

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ABSTRACT

The purpose of this research is to identify organizational factors, social factors, individual factors, perceived utility, and perceived ease of use as mediating variables that influence attitudes toward use and have an effect on system use.

The sample in this study is a company in Jabotabek. Sampling using convenience sampling. Data analysis using panel data regression.

The findings indicated that attitudes toward use are influenced by system use and are mediated by perceived usefulness and perceived ease of use. The perceived usefulness and reported ease of use are not significantly influenced by organizational factors, social factors, or individual characteristics.

Keywords : organizational factors; individual factors; social factors; Perceived Ease of Use; Perceived Usability; Attitudes Toward Use; Use of the System

ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah faktor organisasi, faktor sosial, faktor individu, kegunaan yang dirasakan dan kemudahan penggunaan yang dirasakan sebagai variabel mediasi mempengaruhi sikap terhadap penggunaan, dan pengaruh penggunaan sistem.

Sampel dalam penelitian ini adalah perusahaan di Jabotabek. Pengambilan sampel menggunakan convenience sampling. Analisis data menggunakan regresi data panel.

Hasil penelitian menunjukkan bahwa persepsi kegunaan dan persepsi kemudahan penggunaan sebagai variabel mediasi mempengaruhi sikap terhadap penggunaan, melalui penggunaan sistem. Sedangkan faktor organisasi, faktor sosial, dan faktor individu tidak berpengaruh signifikan terhadap persepsi manfaat dan persepsi kemudahan penggunaan.

Keywords : faktor organisasi; faktor individu; faktor sosial; perceived ease of use; perceived usefulness; attitudes towards use; system use

INTRODUCTION

Development.Technology.Information.in the.Indonesia.at the moment, technology is not foreign again, but also needed to support organizational performance. Today, society cannot develop without the help of technology. This has a major impact on the business world because electronic and financial information can be presented in real time, thereby increasing the quality of decision making(Harris, 2021).

In this context, it can be said that information technology is the key to maintaining and developing management in order to accomplish increasingly fierce competition.The the development of technological age to be able to predict and study it. If the audience does not increase this understanding by expanding it, then the audience is also limited to companies that do not use information technology(Alharby & Drew, 2014).

One of the most significant impacts of technology on companies has been changing the way every organization reports financial data. Therefore, internal auditors look for places that store more information in electronic media than paper media. Internal auditors must understand about companies that use IT systems in analyzing, recording, processing financial data(Kim et al., 2009). In this regard, the responsibility of the internal auditor to identify internal controls must know the implementation of controls in general and be able to see the factors that can influence them, including the factors..organization, factor.social.and factors.individual.

factor.organization.is maintenance..given.by company.and management support(Nuryanto, 2021). Meanwhile, external support is a technical assistance group related to external computer knowledge within the company(Akbar, 2019). The training provided is obtained from within and outside the company so that it has an impact on*felt.ease of use*.and feel useful.

Social factors Users of internal information technology and images. Internationalization is when someone takes power because the system introduces an idea as a state of improvement in the social system(Moore & Benbasat, 1991). Better social factors will increase the benefits received by internal auditors.

Individual factors related to IT, namely business. Business in this case is about how well the target system can perform (Venkatesh & Davis, 2007). A higher rating for internal auditors' use of information technology in this case suggests that the auditor has used information technology and tools that facilitate work assignments. So using perception is easy to use.and felt.*use*, because there will be more and more.increase the desire for.use later.there is an increasing intention to use information technology itself. Therefore, researchers use two.theory.which supports.technology use.information, which is acceptance theory.model (TAM) and Organizational Environment (TOE) technology.

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Model.TAM.is.system.which has been specified.two.trust, namely perceivability and perceivability, which is influenced by how simple the system is to operate. The influence of outside factors like brand systems and development processes is confirmed by TAM and education)(Sayekti & Turnta, 2016). Thus, the characteristics of information technology, especially in listening activities, are based on database systems, system analysis, and data processing. So TAM can be said to be engaged in technology (Kim et.al., 2009).

Using TAM to study.reception.Technology.already implemented.by several people.researcher.in the.country.Which one.different.and reception techniques.different.to use TAM.(Tang, 2004). StudyKim et al., (2009)assessing the impact of technology use (TAM). This research as an auditor.in the.in testing various effects.variable.to.use.system. decision.His research shows that there is an effect.important.by feeling.*use, taste.ease of use*.against the system.*use.*Organizational factors have a significant effect on perceptions.*use*. Individual factors have.influence.important.to what is felt.*ease of use*. While social factors.No.significant effect on the perception of use, perceived ease of use.

Meanwhile, the Technological Organizational Environment (TOE) model is a model of the company's connection between technology, rules, and the environment (Tomatzky and Fleischer 1990). The TOE framework stands for technology, organization, and environment is a business technology acceptance model that examines three main influences that affect the likelihood of technology adoption or the adoption of technological innovations: technology, organization, and environment. It highlights the technological and organizational background and is based on the Technological Organizational Environmental Theory (TOE). In particular, it offers a framework for analyzing how company-specific organizational and technological resources and capabilities affect IT influence. (Barney, 1991; Eisenhardt and Martin, 2000).

The use of TOE (Technology-Organization-Environment) in IT acceptance research is influenced by several variables, namely organizational factors and social factors, so researchers practice TOE (Technology Organization Environment). It is also recommended byAhmad et al., (2021)It has been shown that using Technology, Organization and Environment (TOE) evaluates IT, i.e. the ability to obtain quality of service returned to users, customers and organizations to derive results. Same thing

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tooAwa et al., (2017)show.decision.who contributed to.growing research on technology adoption uses the TOE model to explain technology adoption by SMEs.

in research.This.different.by.learn.earlier.Which one.conducted by Kim et.al. (2009) ie.Add.variable.*attitude.toward.use*in influencing system use. The reason for adding this variable is because it is visible.*use.*And.*feel easy.use*effect on.attitude or behavior.users such as, there is a desire or no desire to use technology and there is interest in using technology, it is deemed necessary for the authors to add attitudes towards the use of factors in this study and are different from previous studies. . and the authors conducted research in the Jabotabek Region Industry in 2018-2020, because to see users of a technology and will determine attitudes to use it if it is felt that the technique is useful for users and can be used continuously.

learn.This.intended for.good test.factor.organizational, social factors.individual factors, felt.*ease of use*, felt.*use, attitude.towards using*about using the system. Interest.this research.is for the benefit of the following parties:

1. For academics

   Can be used by the academic community to add information, contribute ideas.

2. Dear reader

   They can provide information to readers who want to increase their knowledge about discourse, especially in the field of listening

3. For further inquiries

   It is hoped that it can be used as reference material for further studies

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Technology Acceptance Model(TAM)

TAM In this study, it is possible to forecast system user approval. Model.TAM.Acceptable.from TRA.(Rational Action Theory),that is all.theory.action.rational.with premise.That.repay.And.perception.somebody.against something.determine.attitude and.behavior.somebody.Davis, (1998)determine.superior perception.suitability.(feels useful).as "the degree to which a person believes that using the system can improve his or her performance at work".

Technology.Organization.Environment (TOE)

The Technology Organization, Environment (TOE) hypothesis was employed in this investigation theory put forward by Tornatzky.And.Fleicher (1990). Theory.this is

stated.That.innovation.depend.on.need.organization, environment.industry.and development.technology..Basically.model.*technology,.organization, environment*consisting of.feature.technology, organizational factors.and macro (Ifinedo, 2012).

Organizational Factors on Perceived and Perceived Usability.*ease of use*

factor.organization as support.or.exercise.from.company, incl.support.from co-workers.Work.and resources.management (Tahar et al., 2020). This is the support obtained from internal and external employees of the company.company. decision.research from"Tahar et al., (2020)show.That.normative factors (internal.and exterior.organization) positive effect.important.against usage.microcomputers through perceived benefits and perceived enjoyment. This also happens(Amornkitpinyo & Wannapiroon, 2015),(Permana et al., 2019)And(Grace, 2019) results.demonstrate that organizational characteristics have a favorable impact on users' perceptions of use and comfort, where you can feel the benefits and feel the ease of using technology in the organization, the hypothesis is:

H1 : Organizational factors have a positive effect on*felt.use*

H2: organizational factors.positive effect on feelings.*ease of use*

factor.social.To.felt.make it easy.use.and felt.ease of use

factor.social is defined as influencing the internalization of people and the image of IT users(Akbar, 2019). Research resultKabir et al., (2017)document findings.factor.perception of social influence.necessity.technology.(feels useful).And.perception.facility.use.technology..*(felt.ease of use).*The same will also be suspected Bregastian, (2021), Setiawan & Setyawati, (2020) show.That.social factorshs favorable opinions of perceived utility and ease of use. hypothesis.is:

H3: factor.social.influential.positive for.*feel useful*

H4 : factor.social.influential.positive for.*feels easy to use*

factor.Individually on perceived and perceived usefulness.*ease of use*

factor.individual.defined..factor.cognitive.Which one.related.by.IT decisions included.relevanceNtasks, output quality, and.results displayed (Tahar et al., 2020). Conduct research Chocolate, (2020) factor shown.Individuals are influenced by perception. regarding technology use (feeling use) and facility technology use (considered.*ease of use).*Each item (task importance, display and demonstration of

results) has a relationship.positive with.Perception.use.technology (considered *use*) and perceived technology usage convenience (perceived technology use ease) have a relationship.positive with.perception of use.Tahar et al., 2020). Therefore, displayed perception.about.facility.use.technology (considered.*ease of use*) also affect individual perceptions of use.technology.*(perceived usefulness).*Therefore, the hypothesis is:

H5 : individual factors.influential.positive for.*feel useful*

H6 : individual factorsinfluential.positive for.*feels easy to use*

Experience the ease of use*influential.to.*felt.use

influence.feel happy.use of technology Feel the ease of use to use.technology (considered.*use*)(Elkaseh, et al., 2016).

The same was also investigated during the investigationKusumadewi et al., (2021)shown is felt.*ease of use* influential.to what is felt.*use*. Learn.this too has been studiedElementary, (2021) If perceived usefulness is accepted as a mediator of The findings show that perceived ease of use (PEOU) has a significant impact on perceived usefulness (PU) of technology. They also show the relationship between perceived ease of use and human intention. using the description above, this hypothesis is:

H7 : *felt.make it easy.use*influential.Positive on perceived usefulness

***perceived usefulness*And.*Feel the convenience.use*influential.about attitudes towards use**

Attitude of system users.information determines that same benefit.felt and used.facility.users feel.want.feel.advantages.Again.big if.feel.facility.in the.use system.information. decision.research on perceived benefits and perceived ease of use has been conducted previously(Mohd. Yusoff et al., 2019)And(Hairah & Budiman, 2021)shows that perceived usage and perceived usefulness are strongly correlated of using information systems on usage attitudes. The hypothesis is:

H8 : *perceived usefulness*.positive effect about attitudes towards use

H9 : *Experience the ease of use*.influential Positive attitude towards consumption

***attitude toward use*impact on system usage**

Behavior.accept.or.reject.user.(user) will.influence.use of information systems. If.consumers have attitudes.positive or.accept.system.information, interest in using it will increase. If the user is very interested, it is implemented in the form of a behavior (Triandis, 2016)

This is done through research He et al., (2018) & (Wilson et al., 2021) show.That.attitude.to.use.system.influential.about using the system. The hypothesis is:

H10.: *attitude.toward.use*influential.Positive about using the system

RESEARCH METHODS

Method is a method of work that can be used to obtain something. While the research method can be interpreted as a work procedure in the research process, both in searching for data or disclosing existing phenomena (Zulkarnaen, W., et al., 2020:229). This study uses feedback from company auditors in the Jabotabek Province in 2018-2020 and the sampling technique uses purposive sampling. Because the evaluation data is in the form of numbers, a research method called quantitative is used to answer the hypotheses that have been made. The program Partial Least Square (PLS) model was utilized during the test and panel regression was used.

technique.data collection

technique.collection.that data.used.in research is a questionnaire technique. Questionnaires were distributed.to the respondent, Auditor.Internal people who work for companies in Jabodetabek through online media in the form of telegrams in soft copy form and distributed directly..by.researcher.

method.Data analysis

method.analysis.data used.in the.this research.is the Partial Least Square (PLS) model.. method.that analysis.strong.Because of that.it doesn't take into account.data.and measured with a certain scale and amount.small sample(Ghozali, 2014)with the Partial Least Square (PLS) approach used in this study, namely the Structural Model in Partial Least Square (PLS).

DECISION RESEARCH AND DISCUSSION

The research object used in this research is all Business Entities in Jabotabek. The object of this research are 4 companies in Jabotabek Regency as research objects in this study.

Respondent Analysis

Respondents atThis study is an Internal Auditor who works for a company in Greater Jakarta. Characteristics of research respondents include gender, last education, majors, audit experience, as shown in the table on the attachment 1.

Outer Model Testing Results

Validity test

Validity test.show thatsall values.the AVE roots (0.829 and 0.991) are larger.big.from.correlation value. For more details can be seen in table 2 and figure 1 in figure 1.

Based on the table and figure above, all AVE root values (0.829 and 0.991) are greater than their correlation values. These findings indicate that there is no discriminant validity problem in this study.

Reliability Test

All structures had composite dependability, according to the reliability test's findings and Cronbach's alpha above 0.70. Thus, no problems were found so that the model can be used for hypothesis testing. As shown in the table on the attachment 1.

The table above says it all.build have.*composite reliability*and Cronbach.*Alpha*above 0.70..Therefore, no.found.dimensional problems in the model are constructed as such.the model can be used for hypothesis testing.

Inner Model Test Results

R-square test

The R2 test is used to gauge how well the model can account for fluctuations in the dependent variable. The results of the R Square test in this study are shown as shown in the table on the attachment 1.:

Based on.decision.testing R-square (R2), system usage of 46.1% is influenced by attitudes towards usage of 46.1%. Attitudes toward use as much as 64.6% are influenced by Perceived Ease of Use and Perceived Usefulness as much as 64.6. Perceived Ease of Use is 80.27% influenced by Organizational Factors, Social Factors and Individual Factors by 80.27% and Perceived Use of 92.25% is influenced by organizational, social and individual factors by 80.27%.

Hypothesis test

Based on the table 5 which is attached in Appendix 1 above,*Felt Ease*positive and not impact that is significant on perceived usefulness. Perceived ease of use has a small but beneficial impact on attitudes toward use. Perceived Usefulness has a favorable and significant influence on attitudes toward use. The attitude toward use has a favorable and significant impact on system use. Organizational qualities positively and tangibly influence perceived usefulness.

Organizational factors have a favorable and negligible impact on perceived ease of use. Social variables have a favorable and minimal effect on perceived usability. Social variables have a favorable and little impact on perceived ease of use. Individual qualities have a favorable and significant impact on perceived usefulness. Individual variables have a positive and significant impact on perceived ease of use.

Discussion

The t value for the first hypothesis is 0.4173, and its significance level is 0.036. Because it can be concluded that the variable perceived ease of use does not significantly and favorably influence perceived usefulness, the first hypothesis cannot be supported. The user's opinion of the system's usability is consistent with their estimate of how easy it is to use. The respondents' desire to employ information technology and the timeline for its deployment may have an impact on this. Consequently, the auditor believes the application employed when respondents use information technology systems for a period of five years or longer is not simple.

This is contrary to research conducted byKusumadewi et al., (2021)shows that Perceived Usefulness is significantly influenced by Perceived Ease of Use. Additionally, this study was evaluated by Elementary, (2021) claims that Perceived Usefulness, the factor where the benefits are, is significantly influenced by Perceived Ease of Use.and which.feel affirmed.to reflect.a feeling of comfort.technological usage as a behavior.

Effect of Perceived Ease of Use on Attitudes toward Use

The t value for the hypothesis is 0.2378, and its significance level is 0.083. The second hypothesis is therefore disproved because it can be inferred that the variable Perceived Ease of Use does not significantly affect Attitudes toward Use in a favorable direction. The system's perceived usability does not greatly affect user attitudes, perhaps because companies can use their employees on a predetermined system so that employees can complete their tasks properly. Therefore, researchers suspect that respondents do not appreciate the clarity of the plan and the ease of the system. So that respondents often experience difficulties in completing work properly and on time.

Research by Setyawati (2020), which demonstrates the results that Perceived Ease of Use has a favorable and not significant effect on Attitudes toward Use, lends support to this. Bangkara et al. (2016) also conducted research on the subject. The findings

demonstrated a positive relationship between interest in using the program and perceived utility, perceived ease of use, and attitudes toward use.

Effect of Perceived Usefulness on Attitudes of Use

A t value of 5.7616 and a significance level of 0.778 can be seen for the third hypothesis. This supports the third hypothesis, which states that Jabotabek businesses will benefit from users' perceptions of the application's utility. It may be said that the variable Perceived Usefulness significantly influences Jabotabek residents' attitudes on using businesses for good.

These findings are consistent with previous research byHairah & Budiman, (2021)shows that there is a strong relationship between perceived ease of use and perceived usefulness in the use of information systems on attitudes toward use. The same thing was also studied bySinurat & Sugiyanto, (2022)Perceived Usefulness has a positive and significant effect on Attitudes toward Use.

The Influence of Attitudes Against Use on System Use

The fourth hypothesis shows a t value of 5.7616 with a significance level of 0.679. Therefore, it can be said that the Attitude Towards Use variable has a considerable favorable impact on how the system is used in a positive direction, so the fourth hypothesis is accepted.

User attitude has a big impact on system usage. Researchers suspect this is due to the emergence of a positive initial interest in information technology applications. The emergence of a positive initial attitude can attract the interest and interest of respondents in using information technology applications to complete their work perfectly, this will encourage respondents to improve their performance. So in this study it can be said that a person's attitude to continue using a technology application system depends on the facilities provided by the application, so that application users in the Jabotabek Company feel that the application used can help ease auditing tasks. These results are consistent with researchAprilia & Santoso, (2020),(Tyas & Darma, 2017)The results of the study show that there is an influence of attitudes towards the use of the system.

Effect of Organizational Factors on Perceived Usefulness

The t value for the fifth hypothesis is 0.018, with a significance level of 0.3550. This means that the fifth hypothesis is disproved because the organizational factor

variable has a positive and insignificant impact on perceived usefulness in a positive direction.

The same is done byAmornkitpinyo & Wannapiroon, (2015), (Permana et al., 2019) & (Grace, 2019) The study's findings demonstrate that organizational characteristics influence perceived utility and usability in a way that makes adopting technology in an organization feel advantageous and simple.

Effect of Organizational Factors on Perceived Ease of Use

With a significance level of 0.7788, the sixth hypothesis has a t value of 0.701. The sixth hypothesis is disproved since it can be inferred that the Organizational Factors variable has a positive and insignificant effect on the Perceived Ease of Use of Companies in Jabotabek in a favorable direction.

The results of research conducted by(Amornkitpinyo & Wannapiroon, 2015),(Permana et al., 2019) & (Grace, 2019) The study's findings demonstrate that organizational characteristics influence perceived utility and usability in a way that makes adopting technology in an organization feel advantageous and simple.

Effect of Social Factors on Perceived Usefulness

The t value for the seventh hypothesis is 0.221, and the significance level is 3.1145. The seventh hypothesis is disproved since it can be inferred that the Social Factors variable has a positive and insignificant effect on the Perception of Usefulness of Companies in Jabotabek in a positive direction. The results of research conducted by Kabir et al., (2017) There is evidence that social variables have an impact on how useful people consider technology to be and how simple they think it will be to use.

Effect of Social Factors on Perceived Ease of Use

The t value for the ninth hypothesis is 3.0775, and the significance level is 0.225. This means that the eighth hypothesis is disproved because the Social Factors variable has a positive and small impact on how easy it is to use companies in Jabotabek. The results of research conducted by Bregastian, (2021) & Setiawan & Setyawati, (2020) The findings demonstrated that social variables had a favorable impact on perceived utility and usability.

Effect of Individual Factors on Perceived Ease of Use

The t value for the ninth hypothesis is 101751, and the significance level is 0.926. The tenth hypothesis is accepted since it can be inferred that the Individual

Factor variable has a positive and not significant impact on Perceived Ease of Use of Companies in Jabotabek.

The basis of an auditor's self basically allows him to increase his performance productivity and also support from the company in order to influence perceptions, making the auditor's experience more important than individual factors in the form of working relationships and output quality. utility. The findings of research done by Chocolate, (2020) states that individual factors (individual factors) affect perceived usefulness of technology and perceived ease of use of technology (perceived ease of use). Individual factors (work relatedness, output quality, and demonstration results) have a positive relationship with perceived usefulness of technology.

Effect of Individual Factors on Perceived Usefulness

While the hypothesis shows a t value of 9.5596 with a significance level of 0.995. So it can be concluded that the individual factor variable has a positive and insignificant effect on the perceived usefulness of companies in Jabotabek in a positive direction, so the tenth hypothesis is accepted.

This significant influence is due to the auditor's experience being more influential than individual factors in the form of work relevance, output quality and results which are reflected in perceived usefulness.

CONCLUSION

The results of this study indicate that the acceptance of information technology used by employees in companies in the Greater Jakarta area through the TAM (Technology Acceptance Model) and TOE (Technology Organization Environment) models is influenced by the following factors:

1. Perceived Ease of Use has a positive and insignificant effect on Perceived Usefulness.
2. *Feel the Ease of Use*positive and insignificant effect between variables on Attitude Toward Use (attitude of application users in the audit process).
3. *Feel Useful*positive and significant influence between variables on Attitude Toward Use (attitude of application users).
4. *Attitude towards*positive and significant influence of Attitude Towards Use on the use of the System.
5. *Organizational Factors*positive and has no effect on the variable Perceived Usefulness.

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6. *Organizational Factors*positive and not significant effect on Perceived Ease of Use.
7. *social factors*positive and not significant effect on Perceived Usefulness.
8. *social factors*positive and not significant effect on Perceived Ease of Use.
9. *Individual Factors*positive and significant effect on Perceived Usefulness.
10. *Individual Factors*positive and significant effect) on Perceived Ease of Use

LIMIT

During the field research period conducted at companies in Jabotabek, there were several things that became research limitations, namely,

1. Questionnaires were given to respondents via a telegram group, namely Indonesian auditors using the Google form.
2. Questionnaires were only distributed to companies in Greater Jakarta.

IMPLICATIONS

1. The author finds several implications for several information technologies, this provides value for internal auditors in conducting audits. The results of this study are expected to help internal auditors to improve financial performance.
2. Based on the results of the studies that have been obtained, there are several implications for the auditor which are obtained from the answers to the questions of respondents who get unsatisfactory answers with the aim of accepting information technology. As in the variable Perceived Ease of Use has a positive and insignificant effect on Perceived Usefulness, . This is because when the auditor uses an information technology system for a period of 5 years or more, the auditor will assume that the application he uses is not easy, so that the user feels that the application is less useful in supporting the completion of his work. .

SUGGESTION

Based on the limitations mentioned above, some suggestions can be given to future researchers to perfect their research. The suggestions that researchers give to further researchers are as follows:

1. For company
   a. Improving employee performance by providing training on the benefits and facilities of information technology used.
   b. Provide more accurate and adequate information about the information technology system used.

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2. For Advanced Researchers
   a. Increase the sample by expanding the object of study. The purpose of this study is extended not only to companies in Jabotabek but also to companies in other regions.
   b. This research was conducted at the company. This research needs to be repeated with different populations, for example in financial institutions other than banking, service companies, or trade and manufacturing sectors.

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TABLE AND FIGURE

Table 1. Respondent Demographics

Indicator	Choice	Number of Respondents	% of respondents
Age	24-29 Years	20	24%
	31 to 35 years	20	24%
	36 to 40 years	20	24%
	41 to 45 years	36	28%
	Total	96	100%
Gender	Man	80	80%
	Woman	16	200%
	Total	96	100%
last education	D3	16	20%
	Q1	40	40%
	S2	40	40%
	Total	96	100%
Department	internal auditors	50	60%
	IT audits	46	40%
	Total	96	100%
Long worked as Internal Auditor			
	1 to 3 Years	20	24%

	4 to 7 years	20	24%
	7 to 10 years	20	24%
	> 10 Years	36	28%
	Total	96	100%
Workplace	Jakarta	20	24%
	Bogor	20	24%
	Tangerang	20	24%
	Bekasi	36	28%
	Total	96	100%

Table 2. Descriminant Validity Test Results (AVE Root)

Information	Manifest Variable (Pointer)	*loading factor*	Information
Organizational Factors	FO1	0.923	Valid
	FO2	0.972	Valid
social factors	FS1	0947	Valid
	FS2	0.832	Valid
Individual Factors	FI1	0.957	Valid
	FI2	0.952	Valid
	FI3	0968	Valid
felt Utility	PU1	0967	Valid
	PU2	0967	Valid
	PU3	0979	Valid
felt Ease of use	PE1	0.945	Valid
	PE2	0.928	Valid
	PE3	0.945	Valid
	PE4	0.871	Valid
attitude Go to Usage	AT1	0989	Valid
	AT2	0.988	Valid
	AT 3	0991	Valid
System Usage	SU1	0.829	Valid
	SU2	0.830	Valid

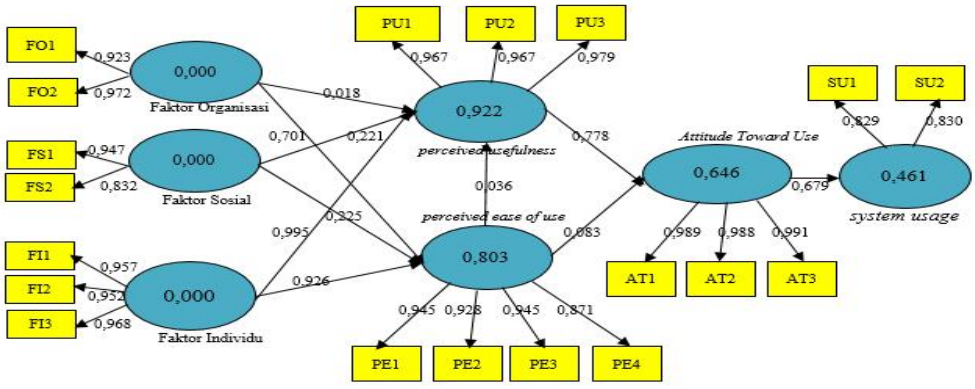

Figure 1. The results of the loading factor test

Table 3. Reliability Test Results

Latent Variable	AVE		*Composite Reliability*		*Cronbach's Alpha*	
Organizational Factors	0.6874	Can be	0.8147	Can be	0.9452	Can be

		trusted		trusted		trusted
social factors	0.9785	Can be trusted	0.9927	Can be trusted	0.9890	Can be trusted
Individual Factors	0.9805	Can be trusted	0.9901	Can be trusted	0.9801	Can be trusted
felt Utility	0.8900	Can be trusted	0.9700	Can be trusted	0.9586	Can be trusted
Feel the Ease of Use	0.9078	Can be trusted	0.9672	Can be trusted	0.9492	Can be trusted
Attitudes Toward Use	0.8515	Can be trusted	0.9582	Can be trusted	0.9414	Can be trusted
System Usage	0.7940	Can be trusted	0.8848	Can be trusted	0.7568	Can be trusted

Source: Data Analysis Results, 2022

Table 4. R-square value

Latent Variable	R-square
System Usage	0.461
attitude toward use	0.646
felt Ease of use	0.803
felt Utility	0.922

Table 5. Hypothesis Testing Results

	hypothesis	Original Sample (O)	T-Statistics (|O/STERR|)	Test results
Perceived Ease of Use -> Perceived Usability	H1	0.036	0.4173	The H1 hypothesis is rejected
Perceived Ease of Use -> Attitudes Toward Use	H2	0.083	0.2378	The H2 hypothesis is rejected
Perceived Usefulness -> Attitudes Toward Use	H3	0.778	5.7616	Hypothesis H3 is accepted
Attitude Toward Use -> System Use	H4	0.679	5.7616	Hypothesis H4 is accepted
Organizational Factors -> Perceived Usefulness	H5	0.018	0.3550	Hypothesis H5 is rejected
Organizational Factors -> Perceived Ease of Use	H6	0.701	0.7788	Hypothesis H6 is accepted
Social Factors -> Perceived Usefulness	H7	0.221	3.1145	Hypothesis H7 is rejected
Social Factors -> Perceived Ease of Use	H8	0.225	3.0775	The H8 hypothesis is rejected
Individual Factors -> Perceived Usefulness	H9	0.995	9.5596	Hypothesis H9 is accepted
Individual Factors -> Perceived Ease of Use	H10	0.926	10.1751	The H10 hypothesis is accepted