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

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 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 factor. 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.
Model TAM is a 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). Study Kim 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 by Ahmad 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
too Awa et al., (2017) show that 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 (Iifeno, 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), (Permna 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 result Kabir 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 factors have 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. relevance, tasks, 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 factors influential. 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 investigation. Kusumadewi et al., (2021) shown is felt. *ease of use* influential to what is felt. *use*. Learn. this too has been studied. Elementary, (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. 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.

The program Partial Least Square (PLS) model was utilized during the test and panel regression was used.

**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 at This 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.
Validity test

Validity test show that all values the AVE roots (0.829 and 0.991) are larger than their 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. The table 2 and Cronbach's Alpha above 0.70. Therefore, no dimensional problems in the model are constructed. 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 by Kusumadewi 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 by Hairah & 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 by Sinurat & 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 research Aprilia & 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 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 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.
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.
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.

THANK-YOU NOTE

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TABLE AND FIGURE

<table>
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<td>S2</td>
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Table 2. Discriminant Validity Test Results (AVE Root)

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Figure 1. The results of the loading factor test

Table 3. Reliability Test Results

<table>
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<tr>
<th>Latent Variable</th>
<th>AVE</th>
<th>Composite Reliability</th>
<th>Cronbach’s Alpha</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational Factors</td>
<td>0.6874</td>
<td>Can be</td>
<td>0.9452</td>
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</tbody>
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P-ISSN; 2541-5255 E-ISSN; 2621-5306 | Page 811
<table>
<thead>
<tr>
<th>Latent Variable</th>
<th>R-square</th>
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</thead>
<tbody>
<tr>
<td>System Usage</td>
<td>0.461</td>
</tr>
<tr>
<td>attitude toward use</td>
<td>0.646</td>
</tr>
<tr>
<td>felt Ease of use</td>
<td>0.803</td>
</tr>
<tr>
<td>felt Utility</td>
<td>0.922</td>
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</tbody>
</table>

**Table 5. Hypothesis Testing Results**

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Original Sample (O)</th>
<th>T-Statistics ((O/STERR))</th>
<th>Test results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perceived Ease of Use -&gt; Perceived Usability</td>
<td>H1</td>
<td>0.036</td>
<td>0.4173</td>
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<tr>
<td>Perceived Ease of Use -&gt; Attitudes Toward Use</td>
<td>H2</td>
<td>0.083</td>
<td>0.2378</td>
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<tr>
<td>Perceived Usefulness -&gt; Attitudes Toward Use</td>
<td>H3</td>
<td>0.778</td>
<td>5.7616</td>
</tr>
<tr>
<td>Attitude Toward Use -&gt; System Use</td>
<td>H4</td>
<td>0.679</td>
<td>5.7616</td>
</tr>
<tr>
<td>Organizational Factors -&gt; Perceived Usefulness</td>
<td>H5</td>
<td>0.018</td>
<td>0.3550</td>
</tr>
<tr>
<td>Organizational Factors -&gt; Perceived Ease of Use</td>
<td>H6</td>
<td>0.701</td>
<td>0.7788</td>
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<tr>
<td>Social Factors -&gt; Perceived Usefulness</td>
<td>H7</td>
<td>0.221</td>
<td>3.1145</td>
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<tr>
<td>Social Factors -&gt; Perceived Ease of Use</td>
<td>H8</td>
<td>0.225</td>
<td>3.0775</td>
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<td>Individual Factors -&gt; Perceived Usefulness</td>
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<td>0.995</td>
<td>9.5596</td>
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<tr>
<td>Individual Factors -&gt; Perceived Ease of Use</td>
<td>H10</td>
<td>0.926</td>
<td>10.1751</td>
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</tbody>
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