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Predicting the Intention to Re-Use on Accounting Application Software (The Case of Accurate™ Application Software Users in Indonesia)

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Abstract:

The purpose of this research is to analyze the effect of perceived of enjoyment, perceived usefulness, perceived ease of use and computer anxiety toward intention to reuse Accurate™ accounting software. The design of this research is causal explanatory research. Data was collected using a questionnaire given directly to respondents. The population of this research are all of people that has used Accurate™ accounting software. We used targeted purposive sampling to collect 100 samples. Data analysis was performed using SmartPLS software. The results showed that the variables that directly effect the intention to re-use of Accurate™ software is perceived usefulness and perceived ease of use. In addition, perceived of enjoyment and computer anxiety have been proved to have no significant effect toward the intention to reuse Accurate™ accounting software.

Keywords: *Perceived of Enjoyment, Perceived Usefulness, Perceived Ease of Use, Computer Anxiety, Accounting Software, and Accurate™.*

1. Introduction

Currently, information is an important part and beneficial to humans. Information is also becoming a very important resource for the company. The existence of information is affecting the survival of the company. Implementation of information systems for the company plays an important role and can become the center of a business strategy to gain a competitive advantage. The company's ability to manage information effectively is essential to gain a competitive advantage because the quality information can be used as a basis for decision making.

Accounting Information Systems is one form of information systems that have an important role in business. Furthermore, the application of accounting or so-called accounting software that is part of the accounting information system is also growing rapidly. Developments include the technical side of the application as well as his role in the accounting information system. Some examples of existing applications include the DEA™, MYOB™, Accurate™, MS. EXCEL™, Value Plus™ and others. In practice, the application can help provide information in business very quickly, timely, relevant and accurate. Many companies began to pay special attention to investing in the application of accounting as a tool that facilitates the collection and use of information effectively. Another goal is to improve the quality of financial reporting.

The use of technology in enterprise information systems continues to increase as the time passes. Since the 1980s, about 50% of new investment is used for the development of such a system (Venkatesh, 2003). Modern and sophisticated applications that have been implemented in many companies at great expense to support the reliability of their information systems. But it raises new problems associated with the use and maximizing sustainable application that is still low. It is identified as the main cause that made the emergence of productivity paradox that expensive investment in the field of the system but produce a low return (Venkatesh and Davis, 2000).

The matters relating to the acceptance and application of information technology-based computers include hardware (hardware), software (software) and user (brainware). These three issues are closely related. The user is paramount because of its function as executor outputs and receiver inputs as well as the users of the system. User readiness to accept these technologies has a major influence in determining the success or failure of the application of information technology.

Companies need to pay attention to the factors that affect the acceptance and implementation of applications. this will provide benefits for the company because it would be more appropriate to invest in information technology in particular an application when building information systems. System information referred to in this research is accounting information system.

The focus of this research is to understand the phenomenon of re-use / user loyalty of Accurate™ accounting applications and the factors that influence it. The basic concept used in this research is the technology acceptance model (TAM). TAM is a model that is considered the most precise in explaining how the user receives a system and its components. TAM offers a powerful and simple

explanation for the acceptance of the technology and its behavior. TAM gives the sense that users tend to use technology if the technology is easy to use and does not require great effort to use. TAM is specifically used in the field of information systems for predicting acceptance and use in the work of individual users.

In addition to using the basic concept of TAM, this research also tries to add the variable of perceived enjoyment and computer anxiety variables in explaining the behavior intention to re-use Accurate™ accounting applications.

2. Literature Review

2.1. Accounting Information Systems

Accounting information system is a series of activities to identify, collect, process, and communicate information about a company's economy using various technologies (Hall, 2012). Then, according to Romney (2012), accounting information system has six components used to perform functions in support of the business activity and one of them is the accounting application.

2.2. Accounting Application Software

Accounting application is a software that is designed to facilitate the activities and accounting records by utilizing the modularity concept for a series of similar activities into specific modules such as purchasing, sales, payroll, general ledger, and others. This software can be a software developed by the company, or purchased from third parties who provide, or can be a combination of both. Because of this, the complexity and capability of accounting software to be very varied depending on the environmental conditions the company that will use it. Currently, there are various types of accounting applications used in Indonesia, including MYOB™, Microsoft Office Accounting Express (MOAE)™, Accurate™, DacEasy Accounting™, Zahir.™ However, in this paper the authors focus only on the use of Accurate™ accounting applications.

2.3. Accurate™ Accounting Application Software

Accurate™ accounting application software created by PT. Cipta Piranti Sejahtera, better known as CPSSoft, which is located in Jakarta. Accurate™ application is the first application developed by CPS Soft. This application is an application that is produced in Indonesia since 2000 and has been believed to help the company's bookkeeping. It has been used by more than 80,000 small and medium scale companies and has worked with more than 30 universities in providing learning and training process.

2.4. Technology Acceptance Model (TAM)

According to Davis (1989), TAM is an adaptation of the Theory of Reasoned Action (TRA). TAM has two sides that are the first or so-called beliefs consisting of perceived usefulness and perceived ease of use and a second side consisting of attitude, behavior intention to use and usage behavior.

TAM is a theory of information systems designed to explain how users understand and use information technology. TAM using TRA of Fishbein and Ajzen (1975), which is used to see how the rate of adoption of the respondents in receiving information technology. TAM made by Davis (1989) had several dimensions, such as perceived usefulness, perceived ease of use, attitudes, interests behavior, actual usage and added some external constructs i.e., experience, complexity.

2.5. Perceived of Enjoyment

Perceived of enjoyment is the extent to which an activity using a computer system is perceived to be something personally fun outside of the instrumental value of the technology (Davis, 1989). The enjoyment of using an application is an important factor considered by the user to use the application again at a later date. The reason is that people who feel comfortable in using an application is more likely to form the intent to reuse it instead of using other applications. Perceived of enjoyment is part of the belief variables that are three characteristics of the user's perception of the system, the statement put forward in research conducted by (Gahtani and King, 1999).

2.6. Perceived Usefulness

Perceived usefulness is the degree to which a person believes that a particular system users will be able to improve the performance of the person. Based on this definition, it can be interpreted that the usefulness or benefit from the information technology usage can enhance the performance of the person that using it. Individuals will use a system of information if that person knows the benefits of its use (Davis, 1989).

2.7. Perceived Ease of Use

Davis (1989) defined perceived ease of use as a degree in which a person believes that using a particular system can reduce a person's effort in doing something. According to Goodwin (1987), Silver (1988), in the level of intensity of use and the interaction between users and the system can also show the ease of use of a system. The system is more often used showed that the system is better known and more easily used by users.

2.8. Computer Anxiety

Computer Anxiety is the tendency of a person to be difficult, worry, anxiety, or fear regarding the use of computers in the present or the future (Igbaria and Parasuraman (1989). Computer anxiety is an anxiety phenomenon formed by the development of information technology. Indication of computer anxiety is a form of afraid of making mistakes, like it or not learn the computer, feel stupid, feel cared for others while making mistakes, feel harmful work, and feel confused in total.

Computer anxiety is associated with the ability of self. Low levels of computer anxiety cause people to have a strong belief that computers use to him so that the resulting pleasure working with computers. Computer anxiety caused by the belief that high computer technology to dominate or control human life (Indriantoro, 2000).

Several factors can cause anxiety computer. According to Bralove (1983) in Wijaya (2005) symptoms that appear on computer anxiety caused by poor individual perception. The basis of the individual's perception disturbed due; a) change of status, b) insist not want to learn new things, c) excessive work, and d) the inconvenience. Individual perception disturbed by it will establish an individual to perform excessive defense causing anxiety computer.

2.9. Intention to Re-use

One dimension of the behavioral intention is intention to re-use. Intention to re-use is an intention to behave in using the same product twice or more. In the use of the application, the interest to reuse an application is considered as a major component of loyalty to the application. And when it is accompanied by other factors such as the spread of word of mouth, it can not be denied that the behavior of reuse is the main determinant in building loyalty with an application. Consumer behavior to reuse an application indicates that the quality of the application is strong enough to make consumers use it again. In a research conducted by Lee and Lin (2005) showed results that satisfaction and perceptions of consumers have an impact on the behavior of reuse by consumers.

It can be concluded that the intention to re-use is a condition where the user feels the application can meet the needs of the user so that the user ultimately re-use and even pass it on to others for use. Research by Delone and McLean (1992) shows that when the user is satisfied with an application, they would prefer to use the application back. Other research conducted by Kinley (2014) also showed that the perception of the results of user satisfaction and application performance has a positive influence on the re-use of applications in the future.

3. Hypothesis Development

3.1. Perceived of Enjoyment

Ramayah and Ignatius (2005) research showed that the perception of comfort has a positive influence on interest in shopping online. Research conducted by Teo and Lim (1999) also found that the perceived convenience to have a positive impact on Internet users in Singapore. Leisure perceived shown to have a significant impact on the attitude of users when they are using information technology in his work. Results of research conducted by Santoso (2010) also found the same thing; there is a positive correlation between perceived of enjoyment (perceived comfort) with the use of information systems. Perceived enjoyment is also gives a positive effect on the continuance Intention on blog sites (Shiau, WL, & Luo, MM, 2010)

Hence, the following hypothesis has been proposed:

- H1: Perceived of enjoyment has a positive effect on intention to reuse of Accurate™ application software.

3.2. Perceived Usefulness

Davis (1989) found that perceived usefulness has a stronger relationship with the acceptance of information technology in comparison with other variables such as attitudes, satisfaction, and measures of perceived others. Furthermore, research conducted by Igbaria (1990) and Robey et al. (1989) also showed similar results, the positive relationship between the perceived of usefulness with information systems usage. Research conducted by Santoso (2010) also shows that the perceived of usefulness affect the acceptance of information systems.

Hence, the following hypothesis has been proposed:

- H2: Perceived usefulness has a positive effect on intention to reuse of Accurate™ application software.

3.3. Perceived Ease of Use

Davis (1989) defines ease of use as a level in which a person believes that technology can be easily used. According to research conducted by Adityo (2011) perceived ease of use has a significant influence on purchasing decisions online. Research conducted by Rizky (2010) also showed that the variables of perceived ease of use has a positive influence on re-interest in using the internet banking customers. Also, Li, Yan, et al. (2012) founded perceived ease of use effect on behavior intention to re-use on the use of e-learning system in China.

Hence, the following hypothesis has been proposed:

- H3: Perceived ease of use has a positive effect on intention to reuse of Accurate™ application software.

3.4. Computer Anxiety

In a research conducted by Dwi Brian (2013) showed that computer anxiety has a significant influence on a person's interest in using the application. Computer anxiety in a person can make them be away from the systems that run automatically so that the data and the

results are not by what they expect. Todd and Benbasat (1992) also found that anxiety and fear of someone to the presence of new technologies, in general, will encourage a negative attitude to reject the technology. This means that if an individual has a computer anxiety is low, then the individual is likely to have a high desire to reuse the technology.

Hence, the following hypothesis has been proposed:

- H4: *Computer anxiety* has a positive effect on intention to reuse of Accurate™ application software.

4. Research Method

By the background and purpose of the research that have been described previously, this research used causal research design, where the causal research is research that attempts to investigate the causal relationship to the phenomenon. Furthermore, this research uses statistical methods to determine the causality.

The population data is whole users and former users of Accurate™ application. This research using purposive sampling with criteria according to the research. The expected sample target was 100 people. They are composed of students and workers who have used the Accurate application.

Primary data contained in this research is the result of questionnaires on samples that have been determined which contains questions related to the research being carried out. Data obtained by distributing questionnaires that will be directly submitted to the respondent and the grace period for making the questionnaire will be set. In the questionnaire contained questions relating to the design of the research problem. Any questions produce answers that have to mean in testing hypotheses. Questions questionnaires used in this research was adapted from research conducted (Heinssen, 1987) and (Davis, 1989)

Data analysis methods are ways in which to process the research data. Analysis of the data that used in this research is the approach of Partial Least Square (PLS). PLS is a Structural Equation Modeling (SEM) based on components or variants. According to Ghazali (2006), PLS is an alternative approach of covariance-based SEM. Covariance-based SEM generally examines causality or theory while PLS is used to test the predictive models.

5. Results and Discussion

5.1. Descriptive Statistics

The target sample of 100 people can be fulfilled. The questionnaire distributed directly and also online. Distribution of questionnaires and data collection is stopped when the target sample met.

The overview of the respondents of this research is consist of man as much as 71 people (71%) and female respondents were 29 people (29%). Then in terms of the age of the respondents are 20-30 years by 63 respondents (63%), while < 20 years by 15 respondents (15%). It can be concluded that most people have been using Accurate application there are 20-30 years old. The result of data processing also showed Perceived Enjoyment, Perceived Usefulness, and Intention to Reuse users is quite high while Perceived Ease of Use quite low. Furthermore, Computer Anxiety Accurate application users are also quite high.

5.2. Data Analysis

Data processing techniques using SEM-based Partial Least Square (PLS) requires two phases to assess the suitability of the Model of a research model; the stages are as follows:

5.3. Measurement Model

The measurement models test results showed that all of the loading factor has a value above 0.70 so that the indicators for all variables need not be eliminated, and all of them valid. From the results also known that the AVE and the entire variable Communality above 0.5. This shows that the indicators used in this research fairly good. Loading factor result for each indicator of the latent variable has a greater value than the other. Further, the root of AVE for each construct is greater than the correlation between the constructs with other constructs. This means that each of the latent variables have good discriminant validity because every indicator highly correlated with latent variables.

Reliability test can also be measured by looking at the value of Cronbach's alpha and composite reliability. Cronbach's alpha values in each variable have a value greater than 0.7. The greatest value is the intention to reuse (0.914), and the smallest is the perceived usefulness is 0.853. Composite reliability value of each variable also has a value greater than 0.7. From these results, we concluded that the indicators used in this research reliable.

5.3.1. Structural Model

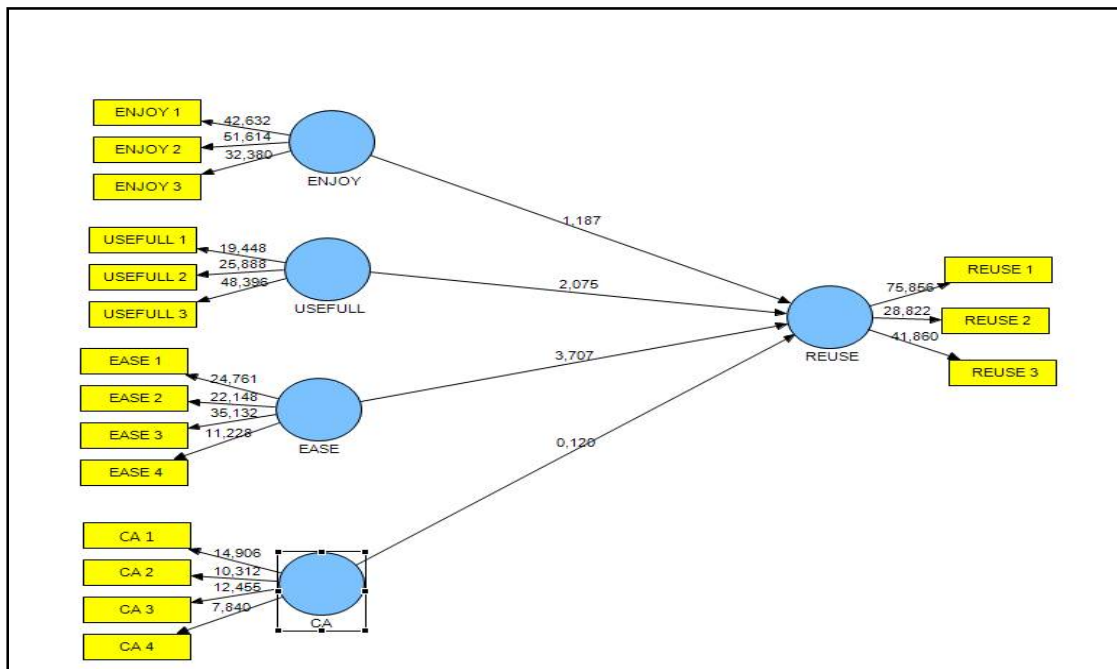


Figure 1: Inner Model Result

R-square value for the intention to reuse (REUSE) is at 0.482509. These results indicate that the intention to reuse (RU) can be affected by variables perceived of enjoyment (ENJOY), perceived usefulness (USEFULL), perceived ease of use (EASE), and computer anxiety (CA) of 48.25%. According to Chin (1998), the R-square value of 0.67 indicates a strong model, the value of 0.33 indicates a moderate model and the value of 0.19 indicates a weak model. Based on that, because the R-square value of this research is 0.482509, or 48.25%, then the model of this research include the category of moderate or good enough.

- Hypothesis Testing

	Original Sample Estimate (O)	Mean of Subsamples (M)	Standard Deviation (STEDEV)	T-Statistics (O/STERR)
Perceived of Enjoyment - > Intention to Reuse	0.146	0.148	0.123	1.187
Perceived Usefulness- > Intention to Reuse	0.224	0.221	0.108	2.075
Perceived Ease of Use - > Intention to Reuse	0.405	0.411	0.109	3.707
Computer Anxiety - > Intention to Reuse	0.011	0.022	0.092	0.120

Table 1: Result for Inner Weights

In the PLS statistical testing, every relationship hypothesized done using simulation. Simulation was performed using the bootstrap method of data obtained. Testing with bootstrapping is also intended to minimize problems abnormalities research data. The test results with bootstrapping of PLS analysis are as follows:

- H1: Perceived of enjoyment has a positive effect on intention to reuse of Accurate™ application software.

The first hypothesis testing results show the path coefficient of perceived of enjoyment to intention to reuse of Accurate™ application software as 0,146 with a t –test result of 1,187. T-test result lower than t-table (1.960) so Hypothesis 1 (H1) not supported. Based on these results, we can conclude that the Perceived of enjoyment has not positive effect on the intention to the re-use of Accurate application.

The results of this research do not support the results of previous studies conducted by Teo and Lim (1999), Ramayah and Ignatius (2005), Santoso (2010), and Shiau, WL, & Luo, MM (2010). This is presumable because the majority of the respondents of this research is that 72% of employees. Then Accurate usage is required in their work. Although uncomfortable they are required to

accustomed to working with Accurate, and they will continue to use Accurate. This means that the level of enjoyment has not significant effect on the behavior Accurate reuse.

- H2: Perceived Usefulness has a positive effect on intention to reuse of Accurate™ application software.

The second hypothesis testing results show the path coefficient of perceived usefulness to intention to reuse of Accurate™ application software as 0.224 with a t –test result of 2.075. T-test result greater than t-table (1.960), so Hypothesis 2 (H2) Supported. Based on these results, we can conclude that the Perceived Usefulness has a positive effect on the intention to the re-use of Accurate™ application. The results support the results of previous studies conducted by Igarria (1990), Robey et al. (1989), and Santoso (2010).

- H3: Perceived Ease of Use has a positive effect on intention to reuse of Accurate™ application software.

The third hypothesis testing results show the path coefficient of perceived usefulness to intention to reuse of Accurate™ application software as 0,405 with a t –test result of 3,707. T-test result greater than t-table (1.960), so Hypothesis 3 (H3) Supported. Based on these results, we can conclude that the Perceived ease of use has a positive effect on the intention to the re-use of Accurate™ application. The results support the results of previous studies conducted by Adityo (2011), Rizky (2010), Dan Li, Yan, et al. (2012).

- H4: Computer Anxiety has a positive effect on intention to reuse of Accurate™ application software.

The fourth hypothesis testing results show the path coefficient of computer anxiety to intention to reuse of Accurate™ application software as 0,011 with a t –test result of 1,120. T-test result lower than t-table (1.960) so Hypothesis 3 (H3) not supported. Based on these results, we can conclude that the computer anxiety has not a positive effect on the intention to the re-use of Accurate application. The results of this research do not support the results of previous studies conducted by Todd and Benbasat (1992) and Brian (2013). This is presumable because the usage of this application software is not for pleasure. They use it for doing their job. Furthermore, there is some pressure from their institution to keep to use it. So I assumed they cannot just left this application because they have an anxiety problem.

6. Limitations and suggestions

The data processed in this research only about 100 people. Therefore, the scope of this research is limited. This research only examined interest in the reuse of applications Accurate™ by using perceived of enjoyment, perceive of usefulness, perceived ease of use, and computer anxiety as antecedents. That allows the differences in the results and conclusions when it is done by adding another variable, replace with another application or performed on different objects research.

For the future research, the scope of questionnaire distribution can be expanded not only on respondents in Jakarta. Future studies are expected to be able to analyze more deeply about Accurate™ application and also can compare it with other accounting applications. Suggestion for companies that use Accurate™ application, this research proves that Accurate™ is an application that has usability and ease of use, Accurate™ application users also have large enough interest to reuse Accurate™ accounting applications. That requires more intensive training to use Accurate™ accounting applications can be maximized.

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