

Analysis of The Directorate General of Taxes Accounting Information System of SIDJP Development Using the Technology Acceptance Model (TAM)



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ABSTRACT

This study intends to examine the effects of the Directorate General of Taxes Information System Development's infrastructure, human resources, costs, perceived utility, and perceived ease of implementation (SIDJP). Employees of the Padang 1 and 2 Pratama Tax Service Offices made up the study's population. With a focus on the development of the system used and the application of the technology used, this study, which has never been conducted in the city of Padang before, aims to contribute more and even better in order to increase state revenue, particularly in the field of taxes in the city. The implementation of a computerized accounting information system of SIDJP is the study's dependent variable; Infrastructure, human resources, cost, perceived usefulness, and perceived convenience are the independent variables. the result is that costs have no effect while other variables have an effect. Using Part Least Square (PLS) analysis, data were examined. The result are Infrastructure, human resource, perceived usefulness and perceived convenience have significant effects, while cost has no significant effect.

1. INTRODUCTION

Current technological developments have penetrated the field of information, especially the field of accounting information in organizations and companies. This is

demonstrated by the existence of a certification made by the American Institute of Certified Public Accountants (AICPA) to document the system expertise of accountants, namely the Certified Information Technology Professional (CITP), this certification is intended for accountants who have extensive knowledge in technology and understand how technology works. Information can be used in a variety of organizations.

The 2014 State Budget Law (APBN) has been stipulated by the executive body with the joint approval of the legislative body. The revenue budget is set at Rp1,667.1 trillion or an increase of 11.09% from the 2013 APBN target while the expenditure budget is set at Rp1,842.4 or an increase of 6.74% from the 2013 APBN. The state revenue and expenditure budget always increases every year. The Directorate General of Taxes (DJP) appointed by the government as the institution tasked with collecting tax revenues is carrying out tax reforms in order to achieve tax revenues in accordance with the stipulated revenue budget. The Directorate General of Taxes is not only focused on carrying out reforms in improving the organizational structure, simplifying the operating system, procuring facilities and infrastructure that meet quality requirements and supporting efforts to modernize administration and preparing quality and professional human resources but also improving and enhancing the information system in tax administration using information technology (IT). All types of organizations, both government organizations and private organizations, use systems that are used to manage organizational operations. Government organizations such as the Directorate General of Taxes also use systems that contain applications (software). The application connects all tax administration systems within the Directorate General of Taxes, both from the Directorate General of Taxes head office, Regional Offices and Tax Service Offices (KPP). The application functions to monitor all tax administration activities in all KPPs. In addition, the application is also used in every KPP in Indonesia by tax officials in each section to complete their main tasks and functions. The SIDJP application is an information system in tax administration in the modern DJP office environment using hardware and software connected to a computer network so that it connects the DJP head office with regional offices, Madya tax service offices and Pratama tax service offices throughout Indonesia. The SIDJP application in its creation has added all the shortcomings of the previous application so that it is expected to make it easier and more

useful for tax officials. There are four main components in SIDJP, namely the core system, case generator, workflow system and taxpayer profile. The main purpose of the formation of the SIDJP application is primarily expected to produce a taxpayer profile that can be a supporting tool for the creation of accurate taxpayer data by mobilizing the participation of various parties in monitoring taxpayer data. The basic concept of the implementation of the SIDJP application is the processing of various Taxpayer input transaction data in the form of registration, reporting and tax payments which are integrated using the main tax administration modules and the Tax Service Office database in the SIDJP application. Based on the Taxpayer input transaction data in the form of registration, reporting and tax payments, the SIDJP application system will automatically produce a case or work to be processed by employees related to the priority scale determined through the case management system. The SIDJP application provides supporting facilities for the creation of accurate Taxpayer data with the active participation of each section in monitoring Taxpayer data. The system produces reports that can be accessed by KPP Madya, KPP Pratama, Regional Offices and the DJP Head Office. According to Davis (1986) in the Technology Acceptance Model (TAM) theory, it is explained that user perception will determine their attitude in the benefits of using IT. In TAM it is described that the acceptance of IT usage is influenced by usefulness and ease of use. Usefulness and ease of use have an influence on behavioral interest. Technology users will have an interest in using technology (behavioral interest) if they feel the technology system is useful and easy to use.

Information Technology (IT) which has developed very rapidly has an influence on the development of many areas of human life. IT is one of the developments that has occurred in the field of auditing in connection with the use of information technology with the existence of Computer-assisted audit techniques-TAM (Technology Acceptance Model, TAM) (Akbar and Morteza, 2012). The application of new technology in an organization will affect the entire organization, especially human resources (Shinta, 2019). Users of information systems will utilize the system more if the information system is easy to use. Conversely, if the information system is not easy to use (complicated), users will utilize the information system less. Davis (1989) also stated that the use of a specific application

system will improve performance and also find a strong relationship between computer use and specific tasks.

Before the development of technology like today, individuals in companies implemented accounting information systems such as recording, processing, and using information manually. However, due to technological developments, many companies have switched to using computer-based information technology. With the presence of computer-based information technology in companies, it can provide benefits and convenience for users in implementing the system. This is in accordance with the research of Wijayanti et al. (2009) in Devi and Suartana (2014: 170) which shows that the higher the level of personalization, computer self-efficacy, and trust.

Companies that have sophisticated information technology (computerized and integrated) and are supported by modern technology support applications are expected to have a positive impact on the sustainability of company performance by producing timely, accurate, and reliable financial reports. (Ratnaningsih and Suaryana, 2014: 2). The process of developing an accounting information system often experiences obstacles and becomes a serious problem for the company. With these obstacles and constraints, the company must be able to face the risk of failure and understand how the accounting information system implemented in the company is said to be successful.

Future events are difficult to predict so that the planning process to achieve company goals becomes more difficult. Management needs tools to coordinate and plan limited resources in order to compete in an ever-changing environment. (Dharmayanti and Suardhika, 2015: 410) The development of DGT information technology began in early 1990, namely with the implementation of the New Payment Control System (NPCS) which functions to supervise and evaluate tax payments. In 1994, the Tax Information System (SIP) and SIPMOD (Modified SIP) were introduced to replace NPCS. (Saputra et al., 2014: 1). In line with the development of information technology and to further improve performance, better ability to process information and ensure the security of stored information, the SIDJP (Directorate General of Tax Information System) application since 2014 has replaced SIP and SIPMOD which were developed in database software as a standard for database processing. (Lestari et al., 2013: 2).

The use of SIDJP in a modern way is not only in one particular DGT work unit, but to all KPPs throughout Indonesia. KPP, which is a work unit of the Directorate General of Taxes, has undergone modernization of its system and organizational structure to become an agency that is oriented towards function rather than type of tax since 2002. So there are three types of modern KPP: Large KPP, Medium KPP, and Pratama KPP. (Lestari et al., 2013: 2). The 2006 SIDJP procurement project was known to be worth Rp. 43.68 billion. However, in the implementation process, there was a change in technical specifications that did not comply with the procedure. Mark-up was carried out by changing the equipment specifications to be cheaper than reported. The Financial and Development Supervisory Agency found a state loss of Rp. 14 billion. (<http://news.okezone.com>, 2014)

Awosejo, et al (2013) studied the user perception factor seen from the four TAM factors towards the implementation of computerized accounting information systems. The results of the study by Awosejo, et al (2013: 147) are that the four TAM factors (perceived usefulness, perceived ease of use, interest and attitude towards use) have a significant influence on the implementation of computerized accounting information systems. While research from Githinji (2014: 101) shows that the influence of perceived usefulness and perceived ease of use is not significant in the implementation of computerized accounting information systems. Based on the background presented and with the diversity of results produced by previous researchers and adding samples of research objects, the author is interested in researching with a different object, namely the Analysis of the Implementation of the Development of the Directorate General of Tax Information System (SIDJP) to Increase State Tax Revenue Using the Technology Acceptance Model (TAM).

2. LITERATURE REVIEW AND HYPOTHESIS

Several models were built to analyze and understand the factors that influence the acceptance of technology use, including the Theory of Reasoned Action (TRA), Theory of planned Behavior (TPB), Technology Acceptance Model (TAM). (Muslichah, 2015: 171). The Technology Acceptance Model was introduced by Fred D. Davis in 1986 which was adopted from Theory of Reasoned Action (TRA). The purpose of the Technology Acceptance Model is to provide the developer with a theory of the success of the design,

evaluation, planning and implementation of information systems. The Technology Acceptance Model is said to adopt Theory of Reasoned Action because TRA is the basis development of technology acceptance models to customize information systems specifically. The two models have in common that both find reasons underlying the user's acceptance or rejection of the information system.

Theory of Reasoned Action suggests that behavioral intentions are closely related to specific individual behavior, while attitudes and subjective norms are the antecedents of that behavior. According to Davis (1989: 320) in the Technology Acceptance Model concept, there are two main constructs that predict behavioral intentions in using information technology, namely perceived usefulness and perceived ease of use. (Davis, 1989: 320).

The development models in the Technology Acceptance Model are (1) determining how to measure the relevant behavioral components of attitudes, (2) distinguishing between beliefs and attitudes, and (3) determining how external stimulation, such as objective features and attitude objects are causally connected to beliefs. , attitude, and behavior. (Muslichah, 2015) Overall, the Technology Acceptance Model consists of five concepts, namely (1) perceived usefulness, (2) perceived ease of use, (3) attitudes toward use, (4) intention to use, and (5) actual use. (Davis, 1989)

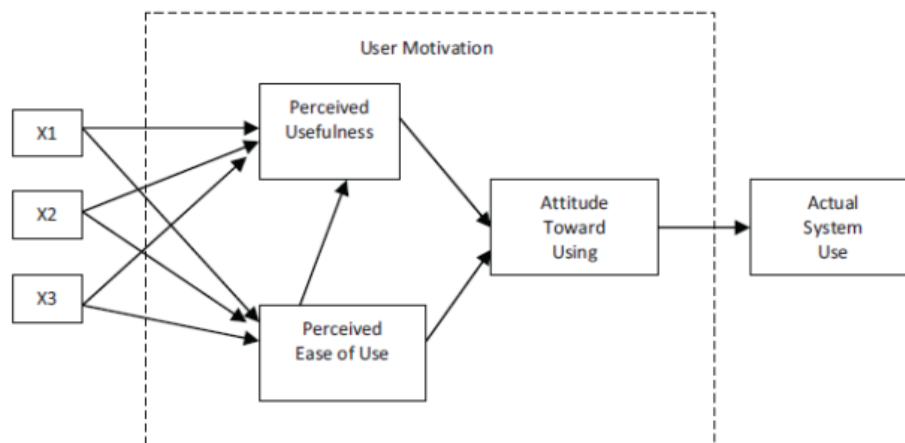


Figure 1 Original model proposed by Fred Davis in 1989

Accounting information system

According to West Churchman in Krismiaji (2015: 1) a system is a series of components that are coordinated to achieve a set of goals. The system has three

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characteristics, namely (1) a component is something that can be seen, heard or felt, (2) the process is an activity to coordinate the components involved in a system, and (3) the goal is the final goal to be achieved from the coordination activity of the component. .

Krismiaji (2015: 14) defines information as data that has been organized, and has uses and benefits. The characteristics that must be present in the information to be useful are as follows: (1) relevant, (2) reliable, (3) complete, (4) timely, (5) easy to understand, (6) verifiable.

According to Romney and Steinbart (2014: 10) an accounting information system is a system that collects, records, stores, and processes data to produce information for decision makers. Meanwhile, an accounting information system according to Krismiaji (2015: 4) is a system that processes data and transactions to produce information that is useful for planning, controlling and operating a business or organization.

There are six components of an accounting information system, namely (1) people who use the system, (2) procedures and instructions used to collect, process and store data, (3) data about the organization and its business activities, (4) the software used to process data, (5) information technology infrastructure including computers, peripheral devices, communication network devices used in accounting information systems, and (6) internal controls and security measures that store accounting information system data. (Romney and Steinbart, 2014: 11).

The accounting information system must carry out tasks to be able to produce the information needed by decision makers, and these tasks are as follows (Krimiaji, 2015: 4):

1. Collect transactions, other data and enter them into the system.
2. Process transaction data.
3. Save data for future use.
4. Generate the necessary information by producing reports, or enabling users to view the data stored on the computer for themselves.
5. Controlling the entire process in such a way that the information produced is accurate and reliable.

Directorate General of Taxes Information System

Currently, the modern taxation information system used is SIDJP (Directorate General of Taxes Information System). SIDJP is a tax administration system application that replaces SIP (Tax Information System) and SIPMOD (Modified Tax Information System) (Saputra et al, 2016). The definition of SIDJP according to the Regulation of the Directorate General of Taxes Number PER-160/PJ/2006 dated 6 November 2006 is "an information system in tax administration in the modern office environment of the Directorate General of Taxes using hardware and software connected to a network at the Head Office" . Meanwhile, according to SE-19/PJ/2007 dated 13 April 2007 the SIDJP application is "the Directorate General of Tax Information System application that combines all existing tax applications at the DGT, namely SIP, SAPT, SISMIOP, GIS, and SIDJP in the current version". (Saputra, 2014: 4)

According to Saputra et al (2014: 2) The Directorate General of Taxes Information System is a tax administration information system in the area of the Directorate General of Taxes with the help of hardware and software that is connected by a computer network so that it can be connected from the Directorate General of Taxes head office with Regional Offices, Offices Middle Tax Services and Primary Tax Service Offices throughout Indonesia. SIDJP has four main components, namely the core system, case generator, workflow system and taxpayer profile.

The basic concept of implementing the Directorate General of Taxes Information System is the existence of a processing of various input transaction data of taxpayers in the form of registration, reporting and tax payments which are integrated by using the main modules of tax administration and the Tax Service Office database in the information system. The Directorate General of Tax Information System provides supporting facilities for the creation of accurate taxpayer data with the active participation of each section in monitoring taxpayer data. The system produces reports that can be accessed by KPP, Regional Offices and DGT Head Office.

Hypothesis

Influence of Infrastructure on the Implementation of Computerized Accounting Information Systems.

Information technology infrastructure plays an important role as a resource, such as computers, additional equipment, software, procedures, and services. All of these resources are used to retrieve, store, analyze and distribute data within the company which is the basis for the formation of information technology-based capabilities. The information technology infrastructure in a company can determine the management of good and reliable accounting information. The more sophisticated the information technology infrastructure used by the company according to the work and capabilities of human resources in the company, the more convincing the company will be to implement a computerized accounting information system and will use it optimally according to what the company expects. The research by ALshbiel and Al-Awaqleh (2011) and Haleem (2016) tested the same thing, namely the influence of infrastructure on the implementation of computerized accounting information systems. The results of the study showed that infrastructure has a significant positive influence on the implementation of computerized accounting information systems. Based on the explanation above, the following hypothesis can be formulated:

H1: Infrastructure has a positive effect on the implementation of computerized accounting information systems.

The Influence of Human Resources on the Implementation of Computerized Accounting Information Systems

Human resources who do not have the ability to face demands consider work as a burden. They do work as a necessity and demand. The final condition is that the meaning of work is not felt. Human resources who consider work as a burden can be said to be human resources who have a low work ethic. (Sutrisno, 2015: 2) According to Haleem (2016: 135) human resources are the main element that can contribute to the efficiency and effectiveness of each operating system, they use output in managing organized problems. To achieve success in utilizing information technology that is able to provide added value to the company, quality human resources are needed. Improving the quality of human resources is also inseparable from a company's efforts in providing training and education. So the better

the human resources that contribute to the utilization of the system, the better the implementation of the computerized accounting information system in the company.

ALshbiel and Al-Awaqleh (2011) examined whether human resources have an effect on the implementation of computerized accounting information systems. And the results of the study showed that human resources have a significant positive effect on the implementation of computerized accounting information systems. The results of the study by ALshbiel and Al-Awaqleh (2011) are supported by research conducted by Haleem (2016) which stated the same conclusion. Based on the explanation above, the following hypothesis can be formulated:

H2: Human resources have a positive effect on the implementation of computerized accounting information systems.

The Effect of Costs on the Implementation of Computerized Accounting Information Systems

According to Mulyadi (2010: 8) costs are sacrifices of economic resources, measured in monetary units, that have occurred or are likely to occur for a particular purpose. Seyal and Rahim (2006) in Haleem (2016: 135) concluded that costs have a direct and significant relationship to technology adoption. Organizations are reluctant to adopt computerized accounting systems when the initial cost setup is high. If the company has adopted a computerized accounting system and the company has a lot of costs for the maintenance and development of the computerized accounting information system, then the system used in the company will become better and develop according to what the company expects. In Haleem's research (2016: 137) it shows that costs have a significant positive effect on the implementation of the computerized accounting information system of government departments in Ampara district. Based on the explanation above, the following hypothesis can be formulated:

H3: Costs have a positive effect on the implementation of computerized accounting information systems.

The Influence of Perceived Usefulness on the Implementation of Computerized Accounting Information Systems

Perceived usefulness is the degree of a person's belief that using a system will improve their work achievement. A system that is rated higher in perceived usefulness is a system that the user believes has a positive relationship between use and work. When users feel confident and the use of the technology is not difficult, the user will provide greater benefits and improve performance. So, the higher the perception of usefulness of a person towards the system, the higher the optimization of the implementation of computerized accounting information systems. Awosejo, et al. (2013) studied user perception factors seen from four TAM factors on the implementation of computerized accounting information systems. The results of the study were that perceived usefulness had a significant influence on the implementation of computerized accounting information systems in South Africa. Based on the explanation above, the following hypothesis can be formulated:

H4: Perceived usefulness has a positive effect on the implementation of computerized accounting information systems.

The Influence of Perceived Ease of Use on the Implementation of Computerized Accounting Information Systems

Perceived ease of use is the degree of a person's belief that using a system will not experience difficulties or will not require hard work. Perceived ease is a person's belief about the decision-making process. If someone feels confident that an information system is easy to use, then that person will use it. So the higher a person's perception of ease of use of the system, the more it will optimize the implementation of computerized accounting information systems. Awosejo, et al. (2013) studied user perception factors seen from four TAM factors on the implementation of computerized accounting information systems. The results of the study were that perception of ease had a significant influence on the implementation of computerized accounting information systems in South Africa. Based on the explanation above, the following hypothesis can be formulated:

H5: Perceived ease has a positive effect on the implementation of computerized accounting information systems.

3. RESEARCH METHOD

The sample in this study were employees of the Padang Pratama Tax Service Office who used or played a role in implementing a computerized accounting information system, employees who worked in accounting and finance, as many as 47 samples and employees who were permitted to become respondents. The type of research used in this research is quantitative research. The quantitative method is a method whose research data is in the form of numbers as a result of observations or measurements (Widoyoko, 2012: 21). This method is used to examine the effect of infrastructure, human resources, costs, perceived usefulness and perceived ease of implementation of a computerized accounting information system at the Padang Pratama Tax Service Office. The population is a generalization area consisting of objects that have certain qualities and characteristics that are determined by researchers to be studied and then conclusions can be drawn (Sugiyono, 2014: 80). Population in this study were all employees of the Pratama Padang Tax Office. This study uses a variant-based Structural Equation Model (SEM), namely using Partial Least Square (PLS). PLS is a variant-based SEM equation analysis method that can simultaneously test the measurement model as well as test the structural model. The measurement model is used to test validity and reliability, while the structural model is used to test causality, namely hypothesis testing with a predictive model. PLS also has high flexibility towards research to link theory and data.

Convergent validity is evaluated using the factor loadings criteria which should be significant and the value is more than 0.70 and the Average Variance Extracted (AVE) for each construct should exceed the variance caused by the measurement error of the construct, that is, the value should exceed 0.50 so that the probability of the indicator converge and enter the construct referred to is greater, namely above 50 percent (Jogiyanto and Willy, 2009). Discriminant validity has the principle that measurements in different constructs should not have a high correlation. The parameters measured are by comparing the roots of the AVE of a construct which should be higher than the correlation between these latent variables or by looking at cross loading (Jogiyanto and Willy, 2009). Reliability measurement is used to determine a stable and consistent gauge in measuring a concept. Construct reliability was measured by two measures of internal consistency, namely

Cronbach's Alpha and Composite Reliability. To determine the direction of the correlation coefficient used path coefficients. A positive correlation coefficient indicates that there is a positive relationship between constructs and vice versa. The model is also tested by looking at the value of the coefficient of determination (R^2) which explains the variance of the dependent variable. The value of R^2 is between zero and one. R^2 is zero, meaning that the variance cannot be explained even in the slightest for the dependent variable. R^2 has a value of one, meaning that the independent variable explains one hundred percent of the variance of the dependent variable.

4. RESULTS AND DISCUSSIONS

The questionnaires in this study were 60 questionnaires to employees of the accounting and finance department at the Padang Pratama Tax Service Office. Data collection was carried out through the distribution of research questionnaires indirectly, namely through intermediary public and public relations employees. Distribution and return of questionnaires was carried out from June 2 2021 to June 25 2021. The number of returned questionnaires was 47 questionnaires or 78%. While the questionnaires that were not returned were 13 questionnaires or 22%. Due to the limited time to share this questionnaires, The unanswered questionnaires can't be calculated to the statistic measurement.

Measurement Model Testing

In this study, researchers used the SmartPLS program. PLS is a variant-based structural equation analysis (SEM) that can simultaneously test the measurement model as well as test the structural model. The measurement model is used to test validity and reliability, while the structural model is used to test causality. Selection of smartPLS, because PLS is a powerful analytical method because it is not based on many assumptions, PLS is also appropriate for use in models whose theoretical basis is not very strong involving many theories. PLS as a prediction model does not assume a certain distribution to estimate causality. Therefore, parametric techniques to test the significance of parameters are not needed and the evaluation model for predictions is non-parametric. PLS model evaluation is done by evaluating the outer model and inner model.

Measurement Model (Outer Model)

The outer model is a measurement model to assess validity and reliability. Through the algorithm iteration process, the measurement model parameters (convergent validity, discriminant validity, composite reliability and Cronbach's alpha) were obtained including the R^2 value as a parameter of the accuracy of the prediction model (Jogiyanto, 2009). The measurement model (outer model) in this study is as follows:

Convergent validity

Convergent validity relates to the principle that the measures of a construct should be highly correlated. The convergent validity of the measurement model using reflective indicators is assessed based on the loading factor (correlation between item scores, component scores and construct scores) of the indicators that measure the construct. The rule of thumb used for convergent validity is outer loading > 0.7 , communality > 0.5 and average variance extracted (AVE) > 0.5 (Chin, 1995). In this study, there were 5 constructs with a number of indicators between 1 and 14. The validity test on the pilot test showed that there was a loading factor for the indicators less than 0.7. Then these indicators are not included in the next analysis.

Table 1 Convergent validity measurement scale

Explanation	<i>Outer loading</i>	AVE	<i>Communality</i>
Infrastructure	0,776594	0,651243	0,651243
Human Resource	0,552319	0,548471	0,548471
Cost	0,778101	0,758322	0,758322
Useful Perception	1,000000	1,000000	1,000000
Easy Perception	0,760950	0,683202	0,895740

Sources: Data process, 2023

Discriminant validity

Discriminant validity occurs when two different instruments measure two constructs that are predicted to be uncorrelated to produce scores that are not correlated. Measurement of the discriminant validity of the measurement model is assessed based on the cross loading of measurements with the construct or by comparing the AVE roots for each construct with the correlation between the construct and the other constructs in the model (Jogiyanto and Willy, 2009)

Table 2 Average Variance Extracted (AVE)

Indicator	AVE	Akar AVE
Infrastructure	0,651234	0,806991
Human Resource	0,548471	0,740588
Cost	0,758322	0,870817
Useful Perception	1,000000	1,000000
Useful Perception	0,683202	0,826560

Sources: Data process, 2023

Reliability Test

The reliability of a gauge shows the stability and consistency of an instrument measuring a concept or a variable. Reliability can be measured by looking at the value of Cronbach's alpha and Composite Reliability (Jogiyanto and Willy, 2009). Cronbach's alpha measures the lower limit of the reliability value of a construct, while Composite Reliability measures the actual value of the reliability of a construct. The rule of thumb for alpha or composite reliability must be greater than 0.7 although a value of 0.6 is still acceptable exploratory studies (Hair et al., 2006 in Jogiyanto, 2009). The results of the construct reliability test can be seen in the following table.

Table 3 Value of Cronbach's alpha and Composite Reliability

Explanation	<i>Composite Reliability</i>	<i>Cronbach's Alpha</i>
Infrastructure	1,00	1,00
Human Resource	1,00	1,00
Cost	0,91	0,81
Useful Perception	0,94	0,90
Easy Perception	0,90	0,77

Sources: Data process, 2023

The table above shows the value of Cronbach's alpha and Composite Reliability of each construct above 0.7 so that it can be stated that the gauge used in this study is reliable. From table 4 above, it can be tested for the support of the hypothesis. According to

Jogiyanto and Willy (2009), a significant measure of hypothesis support can be used by comparing the T-table and T-statistics. If the T-statistic value is higher than the T-table value, it means that the hypothesis is supported. For a 95 percent confidence level (5 percent alpha), the T-table value for the one-tailed hypothesis is ≥ 1.64 . Based on the Beta Coefficient value and the T-statistic value above, the test results for each hypothesis are as follows.

Hypothesis 1 which states that infrastructure has a positive effect on computerized accounting information systems. The results of the hypothesis test show that the quality of the system with user satisfaction has a beta coefficient of 0.21 and a t-value of 3.57. This shows that infrastructure has a positive effect on computerized accounting information systems. That is, hypothesis 1 is supported.

Hypothesis 2 states that Human Resources has a positive effect on computerized accounting information systems. The results of the hypothesis test show that the quality of information with user satisfaction has a beta coefficient of 0.82 and a t-value of 4.18. This shows that Human Resources has a positive effect on Computerized Accounting Information Systems. That is, hypothesis 2 is supported.

Hypothesis 3 states that Cost has a positive effect on Computerized Accounting Information Systems. The results of the hypothesis test show that costs with a computerized accounting information system have a beta coefficient of 0.032 and a t-value of 0.23. This shows that costs have no effect on computerized accounting information systems. That is, hypothesis 3 is not supported.

Hypothesis 4 states that the perceived usefulness has a positive effect on the Computerized Accounting Information System. The results of the hypothesis test show that it has a beta coefficient of 0.17 and a t-value of 5.08. This shows that the perceived usefulness has a positive effect on the computerized accounting information system, but is not supported. That is, hypothesis 4 is supported.

Hypothesis 5 states that perceived convenience has a positive effect on computerized accounting information systems. The results of the hypothesis test show that service quality with real use has a beta coefficient of 0.50 and a t-value of 3.36. This shows that the

perceived ease of use has a positive effect on the computerized accounting information system. That is, hypothesis 5 is supported.

Hypothesis Discussion

The Influence of Infrastructure on Information Systems Implementation Computerized Accounting

The first hypothesis in this research states that infrastructure influences the implementation of computerized accounting information systems. However, the results of hypothesis testing show that infrastructure influences the implementation of computerized accounting information systems, which means the first hypothesis is accepted. The results of this hypothesis test are contrary to the results of research from ALshbiel and Al-Awaqleh (2011: 50) and Haleem (2016: 137) which show that infrastructure does not have a significant positive influence on the implementation of computerized accounting information systems. This can be caused by the infrastructure, there are several problems that may not have been covered, such as the lack of adequate modern programs and networks used, the lack of databases that contribute to the implementation of computerized accounting information systems.

The Influence of Human Resources on the Implementation of Computerized Accounting Information Systems

The second hypothesis in this research states that human resources influence the implementation of computerized accounting information systems. The results of hypothesis testing show that human resources have an influence on the implementation of computerized accounting information systems, which means the second hypothesis is accepted. The positive regression coefficient value in the results of this hypothesis can be interpreted as meaning that the better the human resources that contribute to the use of the system, the better the implementation of the existing computerized accounting information system. The results of this hypothesis test support the research results of ALshbiel and Al-Awaqleh (2011) and Haleem (2016) which show that human resources have a significant positive influence on the implementation of computerized accounting information systems.

The Effect of Costs on the Implementation of Computerized Accounting Information Systems

The third hypothesis in this research states that costs influence the implementation of computerized accounting information systems. However, the results of hypothesis testing show that costs have no effect on the implementation of a computerized accounting information system, which means the third hypothesis is rejected. The results of this hypothesis test are contrary to the results of research from ALshbiel and Al-Awaqleh (2011: 50) showing that costs have a significant negative correlation with computerized accounting information systems. This can be caused by a lack of financial allocation for infrastructure improvements, a lack of financial allocation for employee training and the development of modern networks in the implementation of computerized accounting information systems.

The Influence of Perceived Usefulness on System Implementation Computerized Accounting Information

The fourth hypothesis in this research states that perceived usefulness influences the implementation of a computerized accounting information system. However, the results of hypothesis testing show that perceived usefulness has no effect on the implementation of a computerized accounting information system, which means the fourth hypothesis is rejected. This can show that employees have the perception that the convenience of having a computer accounting information system really helps their work so that employees can maximize their work with the implementation of a computer-based information system.

The Influence of Perceived Ease of Ease on the Implementation of Computerized Accounting Information Systems

The fifth hypothesis in this research states that perceived ease of use influences the implementation of a computerized accounting information system. The results of hypothesis testing show that perceived ease of use influences the implementation of a computerized accounting information system, which means the fifth hypothesis is accepted. The positive regression coefficient value in the results of this hypothesis can be interpreted as meaning that the higher a person's perceived ease of the system, the more they will optimize the implementation of the computerized accounting information system. Vice versa, the lower a person's perceived ease of the system, the lower the optimization of the implementation of

the computerized accounting information system. The results of this hypothesis test support the results of research from Awosejo, et al (2013) which shows that perceived convenience has a significant influence on the implementation of computerized accounting information systems in South African financial institutions.

5. CONCLUSIONS

This study examined infrastructure, human resources, costs, perceived usefulness and perceived ease of implementing a computerized accounting information system at the Padang Pratama Tax Service Office. Analysis was performed using Smart Part Least Square (PLS). Based on the research results that have been obtained, it can be concluded that costs have no effect while other variables have an effect. Using Part Least Square (PLS) analysis, data were examined. The result are Infrastructure, human resource, perceived usefulness and perceived convenience have significant effects, while cost has no significant effect.

IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

There are limitations to research using questionnaires that is, sometimes the answers given by respondents do not show the actual situation, thus affecting the results of hypothesis testing. By looking at the conclusions and limitations stated above, the researcher provides the following suggestions: In this study, we could only collect a sample of 47 respondents. Although this sample size is in accordance with the sampling technique described by Sugiyono (2014). However, it is hoped that future research can use a larger sample. It is recommended that further research use research objects from more than one agency. If you continue to use KPP Pratama as a research object, it is also better if you use research objects in more than one KPP Pratama or in a Province.

Future research can add other independent variables, such as managerial performance, internal control system, interests and attitudes and examining moderating effects of digital literacy for further development research. It is recommended that the Padang Pratama Tax Service Office use a computerized accounting information system optimally, both for improving infrastructure and increasing human resources through training which can be used as development and improvement so that the system used becomes more efficient and

effective and improves employee performance and suggest that Investment in training for SIDJP users should be prioritized.

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