



Acceptance and Use of Regional Government Information Systems Using the UTAUT2 Model

Ni Luh Putu Ika Satia Devi^{1*}, Dodik Ariyantob² 

^{1,2} Universitas Udayana, Denpasar, Indonesia

ARTICLE INFO

Article history:

Received January 20, 2024

Accepted March 10, 2024

Available online April 25, 2024

Kata Kunci:

UTAUT2, Sistem Informasi, Pemerintahan, Kepercayaan Menggunakan SIPD..

Keywords:

UTAUT2, Information System, Government, Beliefs in using SIPD.



This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.

Copyright © 2024 by Author. Published by Universitas Pendidikan Ganesha.

ABSTRAK

Penerimaan dan penggunaan sistem informasi oleh pemerintah daerah merupakan aspek krusial dalam meningkatkan efisiensi, transparansi, dan akuntabilitas pelayanan publik. Namun, implementasi teknologi ini sering menghadapi berbagai tantangan, baik dari sisi teknis maupun non-teknis. Model UTAUT2 telah terbukti menjadi kerangka kerja yang kuat untuk memahami perilaku pengguna dalam mengadopsi teknologi informasi. Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi penerimaan dan penggunaan Sistem Informasi Pemerintahan Daerah dengan menggunakan model UTAUT2. Sampel dalam penelitian ini adalah operator akuntansi dan penganggaran di masing-masing OPD dengan jumlah sampel 147. Teknik pengumpulan data dalam penelitian ini adalah dengan menyebarkan kuesioner melalui Google Form. Analisis data yang digunakan adalah analisis SEM-PLS. Hasil penelitian ini menunjukkan bahwa ekspektasi kinerja tidak berpengaruh terhadap niat berperilaku. Ekspektasi upaya, kondisi yang memfasilitasi, keyakinan dalam menggunakan SIPD, kebiasaan mempunyai pengaruh positif terhadap niat berperilaku. Niat berperilaku, ekspektasi kinerja, ekspektasi upaya, kondisi yang memfasilitasi, keyakinan dalam menggunakan SIPD mempunyai pengaruh positif terhadap perilaku penggunaan. Kebiasaan tidak berpengaruh pada perilaku penggunaan. Implikasi penelitian ini adalah dari sisi praktis, hasil penelitian ini dapat membantu pemerintah daerah dalam merancang strategi yang lebih efektif untuk meningkatkan adopsi teknologi informasi di kalangan pegawai dan masyarakat.

ABSTRACT

Acceptance and use of information systems by local governments is a crucial aspect in increasing the efficiency, transparency and accountability of public services. However, the implementation of this technology often faces various challenges, both from a technical and non-technical side. The UTAUT2 model has proven to be a powerful framework for understanding user behavior in adopting information technology. This research aims to determine the factors that influence the acceptance and use of Regional Government Information Systems using the UTAUT2 model. The samples in this research were accounting and budgeting operators in each OPD with a sample size of 147. The data collection technique in this research was by distributing questionnaires via Google Form. The data analysis used is SEM-PLS analysis. The results of this study indicate that performance expectations have no effect on behavioral intentions. Effort expectations, facilitating conditions, confidence in using SIPD, habits have a positive influence on behavioral intentions. Behavioral intentions, performance expectations, effort expectations, facilitating conditions, confidence in using SIPD have a positive influence on usage behavior. Habits have no effect on usage behavior. The implications of this research are From a practical perspective, the results of this research can help local governments in designing more effective strategies to increase the adoption of information technology among employees and the community.

*Corresponding author.

E-mail addresses: niluhputuikasatiadevi@gmail.com (Ni Luh Putu Ika Satia Devi)

1. INTRODUCTION

Technology is an important part in various aspects of life and cannot be separated from its massive use (Alkawsu et al., 2021; Widiasih & Darma, 2021). The use of technology in the fields of accounting and finance is also important, because technology is used to make human work easier, but on the other hand it can also give rise to new problems because of the changes that follow its use. The government is one of the users of technology as a form of adaptation to changing times, especially the use of technology in the accounting information systems used. The accounting information system used by the government must of course have a high level of reliability, considering that the data managed is large and complex, so it is important to pay attention to the use of the system (Salisu, 2020; Widyanto et al., 2020). This will encourage the realization of better governance. Realizing good governance requires system and technology support, therefore, to create a new paradigm in government, an information system must have the capability and really be able to be used well. The Regional Government Information System (SIPD) is a system used to plan and manage regional development and finance (Gansser & Reich, 2021; Nasution & Nurwani, 2021). Therefore, it is hoped that the existence of SIPD can be a gateway to opening a more accountable and transparent government system for the sake of creating good government and having a positive impact on the welfare of society. This hope is of course also the hope for the Regional Government in Bali Province, especially the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government and Tabanan Regency Regional Government.

This research was conducted at the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government and Tabanan Regency Regional Government. This location selection was based on several aspects, first, Minister of Home Affairs Regulation Number 70 of 2019 concerning Regional Government Information Systems explains that "management of regional development information, regional financial information, and other regional government information are interconnected to be utilized in the administration of regional government " implementing regional development". Considering this, it is important to realize good governance in Regional Government by using a good information system. Second, SIPD is a planning system that integrates four applications, namely e-Database, e-Planning, e-Monev, and e-Reporting. This information system is a mandate of Law Number 23 of 2014 concerning Regional Government. Third, Minister of Home Affairs Regulation Number 86 of 2017 article 14 paragraph (3) states that the preparation of RPJPD, RPJMD and RKPD is carried out based on e-planning. Fourth, the Ministry of Home Affairs through the Directorate General of Regional Development appointed Bali as a pilot project for implementing the Regional Development Information System (SIPD) (Bappedajembranakabgoiid, 2018; Setyawan, 2023). Based on the data, the Badung Regency Government, Denpasar City Government, Gianyar Regency Government and Tabanan Regency Government each have the highest PAD. This condition causes financial management in these four locations to be considered more complex than in other regions, so the analysis of SIPD use is expected to be more relevant. The use of SIPD in the regional government system is also based on several regulations such as Presidential Regulations. Based on Presidential Regulation (PERPRES) Number 51 of 2014 concerning Amendments to Presidential Regulation Number 45 of 2011 concerning Spatial Planning of the Denpasar, Badung, Gianyar and Tabanan Urban Areas, the Denpasar, Badung, Gianyar and Tabanan areas are areas classified as L3/P is a nature conservation and conservation area as well as a coastal waters zone. The L3/P area which includes Denpasar, Badung, Gianyar and Tabanan certainly has the potential to be developed to support the urban economy, so that this area is one that is experiencing massive development. Therefore, the use of SIPD is important to support better regional development. SIPD is a system built to replace the previous system.

Before SIPD was launched in 2023, regional governments had previously used an information system, namely the Regional Financial Management Information System (SIPKD). Therefore, SIPD is actually still in the testing phase and improvements are still being made to increase system stability. Massive system changes resulted in problems experienced by OPD. Based on the results of interviews with several employees using SIPD in the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government and Tabanan Regency Regional Government, it was found that there were obstacles, namely the large number of menus that had to be completed. when inputting at SIPD, employees often miss one of the input processes. data. This is what causes different reports to be produced, budget shifts are delayed, the payroll system is hampered, and the SIPD network often has errors. As a result, there are obstacles in preparing the cash budget, making SPD (Letter of Provision of Funds), making SPJ (Letter of Accountability), making SPP (Payment Order), making SPM (Payment Order), and making SP2D (Payment Order). Disbursement Order). The obstacles in preparing the budget and important letters mentioned above show that there is still a phenomenon of obstacles in SIPD. The phenomenon of obstacles that are often encountered in the implementation of SIPD in the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government and Tabanan Regency Regional Government

causes the need for an evaluation of the system through its users, how users perceive the system, and user usage behavior towards the system. Evaluation of an information system or technology can be done using the Unified Theory of Acceptance and Use of Technology (UTAUT) model. This research is motivated by, first, the addition of latent variables of trust in the UTAUT 2 model. The addition of trust variables using SIPD in the UTAUT 2 model in this research is based on social trust theory. Trust is the foundation for building an organization that develops and grows positively (Korkmaz et al., 2020; Sztompka, 2020). A person who has confidence in something is believed to be able to show a positive attitude towards his duties and responsibilities. Trust is a person's confidence in the technology they use. Trust becomes a bridge for technology usage behavior, because with a sense of trust the encouragement to carry out usage behavior will be realized (Miraz et al., 2021; Zainordin et al., 2022). The UTAUT 2 model is different from UTAUT 1 because in the UTAUT 2 model there are additional variables, namely hedonic motivation and price value. Second, this research does not use latent variables of hedonic motivation and price value because the characteristics of the research locations, namely the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government and Tabanan Regency Regional Government are not relevant to the use of hedonics, motivation variables and price value. Hedonic motivation or the urge to behave hedonistically is not relevant in this research because the use of SIPD by the government is regulated in the corridors of laws and budget plans, so it is not relevant to use variables driving hedonic behavior as one of the factors. The price value variable or consideration of the technology price that must be paid is not relevant in this research, because the use of SIPD is mandated by law and is a necessity, so the price value is not used as a factor in technology acceptance in this case.

Third, this research uses SIPD user subjects because SIPD users are the main users of the system. Through research with SIPD user subjects, it is hoped that we can evaluate system performance from the user's perspective. This enables the identification of weaknesses, bottlenecks, and usage issues that may go undetected from a technical or system administrator perspective alone. Understanding the experiences and views of SIPD users, research can help identify factors that influence the level of use and acceptance of the system. This information is important to increase technology adoption in local government environments, which can ultimately increase operational efficiency and effectiveness. Based on the results of previous research which have differences, there are previous research results which state that performance expectations, effort expectations, facilitating conditions and habits influence usage behavior. Other research states that these variables have no effect on usage behavior. This condition shows that there is a research gap which shows that the influence of performance expectations, effort expectations, facilitation conditions and habits on usage behavior is unclear, so it is important to carry out this research, especially because of the addition of the trust variable as one of the factors indicated to influence behavioral intentions and usage behavior. Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) is Venkatesh's technology acceptance model. This model explains that the acceptance of a technology based on the user side is better with a percentage increase from 56% to 74% for acceptance in the form of intention to use behavior and an increase in acceptance in the form of usage behavior with a percentage from 40% to 52% (Alnoor et al., 2021; Venkatesh et al., 2021). This model explains how users' intentions and behavior in accepting a technology are influenced by several factors such as performance expectations, effort expectations, social influence, facilitating conditions, price value, hedonic motivation, and habits.

Through this research, an evaluation of the use of SIPD was carried out using the UTAUT 2 model analysis which contains variables that are indicated to influence user behavior and behavioral intentions. These variables are performance expectations, effort expectations, facilitating conditions, and habits. This research also adds a trust variable to the UTAUT 2 model which is based on empirical studies where trust in the use of technology is an important factor in the use of SIPD in the Bali Provincial Government. The UTAUT model is a development of the Technology of Acceptance Model (TAM) theory which considers aspects of user acceptance of a particular technology (Beh et al., 2020; Lee et al., 2021). UTAUT was first proposed by Venkatesh in 2003 as a proxy for measuring the acceptance of a technology from four aspects, namely performance expectations, effort expectations, social influence, & facilitating conditions (Sebastian et al., 2023). Then each determinant influences behavioral intentions and usage behavior. This theory then underwent development in 2012 and three factors were added which were said to influence technology acceptance, namely hedonic motivation, price value, and habits (Barua & Barua, 2023; Widianto et al., 2020). Previous research revealed that the UTAUT model was used at the organizational level, meaning the subject used was institutions, while subsequent research created the UTAUT 2 model which focuses more on humans who use technology. This is the reason for using UTAUT 2 in this research based on the consideration that the subjects studied were employees who used SIPD. Apart from that, other research also explains that the UTAUT 2 model is a suitable model to use to examine the behavioral intentions and usage behavior of Government Employee Management Information System users. The

UTAUT 2 model also allows for SIPD evaluation in Regional Government (Thenata et al., 2019; Venkatesh et al., 2019). Evaluation of the SIPD for the Denpasar City Government, Badung Regency Government, Gianyar Regency Government and Tabanan Regency Regional Government can of course be carried out using the UTAUT or UTAUT 2 model, however there are several variables that are less relevant to the SIPD conditions used. by the government, then in this research the variables used based on the UTAUT 2 model are performance expectations, effort expectations, facilitating conditions and habits as independent variables. Performance expectations are technology users' expectations of the technology's ability to carry out their tasks (Dhiman et al., 2023; Erjavec & Manfreda, 2020). System capability is a necessity in carrying out the program being implemented, therefore performance expectations are one of the important factors that encourage someone to use a technology. This is supported by research which shows that performance expectations have a positive effect on usage behavior and behavioral intentions (Kilani et al., 2023; Nordhoff et al., 2021; Zainordin et al., 2022). Different research results show that performance expectations have no effect on usage behavior and behavioral intentions (Andrianto, 2020; Rita & Fitria, 2021). The aim of this research is to identify and analyze the factors that influence technology adoption among local government employees. By using the UTAUT2 Model as a theoretical framework, this research aims to measure the influence of variables such as performance expectations, effort expectations, social influence, facilitating conditions, hedonic motivation, price values, and habits on information system usage intentions and behavior. In addition, this research also seeks to evaluate the extent to which the UTAUT2 Model can be applied in the context of regional government in Indonesia, as well as identifying the main barriers and drivers in implementing this information system. Through comprehensive analysis, it is hoped that this research can provide practical recommendations for local governments to increase the effectiveness of information technology adoption, which will ultimately increase efficiency, transparency and quality of public services.

2. METHOD

This research was conducted at the Badung Regency Government, Denpasar City Government, Gianyar Regency Government and Tabanan Regency Government which are currently experiencing problems in using Regional Government Information System (SIPD) technology. The previous year, all OPDs used SIPKD. All OPDs are required to use this application. because the application is still in the testing phase, there are several obstacles faced by several OPDs, namely the large number of menus that must be filled in when inputting in SIPD, employees often miss one of the input processes so that the reports produced are different. , delayed budget shifts, hampered payroll systems, and also the SIPD network which often has errors, resulting in problems in preparing cash budgets, making SPD (Letter of Provision of Funds), making SPJ (Letter of Accountability), making SPP (Payment Order), making SPM (Payment Order), as well as making SP2D (Fund Disbursement Order). This research is a quantitative study with a research environment that examines behavioral intentions and usage behavior (endogenous) with performance expectations, effort expectations, facilitating conditions, habits and beliefs in the use of SIPD (exogenous). The usage behavior studied was the use of SIPD used by the OPD of Badung Regency Government, Denpasar City Government, Gianyar Regency Government and Tabanan Regency Government. The endogenous variables in this research are behavioral intentions and usage behavior, where the endogenous variable is symbolized by (Y). are plans for using technology, intentions to continue using a system in daily life, and intentions for future use. The next indicators of usage behavior are repeated use, use in large portions and obtaining benefits (Soodan & Rana, 2019; Venkatesh et al., 2020).

The exogenous variables used in this research are performance expectations, effort expectations, facilitating conditions, habits and beliefs in the use of SIPD (X). Indicators of performance expectations are outcome expectations, relative advantage, job suitability, extrinsic motivation, and perceived benefits. Next, complexity and perceived ease of use. Indicators of facilitating conditions are having the necessary facilities to use the system, having the understanding necessary to use the system and having an operator available if problems occur (Vimalkumar et al., 2020; Widyanto et al., 2020). Indicators of habits are routine use of technology, addiction to using technology, and compulsion to use certain technology. Indicators of trust are sincerity (virtue), ability and integrity. Furthermore, the control variables in this research are age, gender and education (Schmitz et al., 2019; Venkatesh et al., 2020). The population in this study were all SIPD users in the OPD of Badung Regency Government, Denpasar City Government, Gianyar Regency Government and Tabanan Regency Government consisting of: Revenue Treasurer, Expenditure Treasurer, Accounting, Budget with a total of 226 SIPD users. Sampling was carried out using a non-probability sampling method with purposive sampling technique. The sample in this study were accounting and budgeting operators in each OPD, namely 147 accounting and budgeting operators. The

data collection technique in this research is by distributing questionnaires. Questionnaires were distributed directly to all accounting operators in OPD within the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government and Tabanan Regency Regional Government using Googleform. The questionnaire contains a Likert scale which is used as a measuring tool. Data were analyzed using Structural Equation Model Partial Least Square (SEM-PLS) using SMART PLS 9 software.

This research procedure begins with the preparation stage, where the researcher conducts a literature review to understand the relevant concepts and variables in the UTAUT2 Model. After that, the researcher compiled a questionnaire based on UTAUT2 variables, such as performance expectations, effort expectations, social influence, facilitating conditions, hedonic motivation, price values, and habits. The questionnaire was then tested for validity and reliability through a pre-test. After the questionnaire was ready, the researcher determined a representative research sample from local government employees who used the information system. The sampling technique can use the stratified random sampling method to ensure representation of various work units. The questionnaire was then distributed to selected respondents, either through online or face-to-face surveys. The collected data was analyzed using statistical methods, such as regression analysis or structural equation modeling (SEM), to test the relationship between variables and the validity of the UTAUT2 model in the local government context. The results of the analysis are interpreted to identify factors that significantly influence the acceptance and use of information systems. Researchers then prepare a report that includes key findings, practical implications, and recommendations for local governments. The entire research process ends with the dissemination of research results to relevant stakeholders and publication in scientific journals.

3. RESULTS AND DISCUSSION

Results

The results of distributing the questionnaire showed that 26 respondents who were accounting operators in OPDs in the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government and Tabanan Regency Regional Government were aged between 26-30 years or 17.7%, aged between 31 - 40 years as many 91 people or 61.9%, 14 people aged 41-55 years or 9.5%, and 16 people aged over 55 years or 10.9%. This shows that respondents aged 31-40 years dominate the most. Furthermore, respondents who were accounting operators in OPDs within the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government, and Tabanan Regency Regional Government were 95 men or 64.6% and 52 respondents or 35.4% female. This shows that male respondents dominate the most. Then there were 111 respondents who were accounting operators in OPDs within the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government and Tabanan Regency Regional Government with a Bachelor's education level or 75.5% and 36 respondents with a postgraduate education level or 24.5%. This shows that respondents with a Bachelor's education level dominate. The data also shows that there are 10 respondents who are accounting operators in OPDs within the Denpasar City Government, Badung Regency Government, Gianyar Regency Regional Government, and Tabanan Regency Regional Government who use SIPD 1-2 times or 6.8%. 36 people used SIPD 3-5 times or 24.5%, respondents who used SIPD 6-8 times were 80 people or 54.4%, respondents who used SIPD 9-10 times were 14 people or 9.5% and respondents who used SIPD more than 10 times. amounting to 7 people or 4.8%. This shows that respondents who used SIPD 6-8 times dominated the most. Hypothesis results are presented in [Table 1](#).

Table 1. Direct Effect Test Results

Hypothesis	Original Sample (TWO)	T statistics (O/STDEV)	P Values	Conclusion
Performance expectations have a positive effect on behavioral intentions	-0,096	0,733	0,540	Rejected
Effort Expectancy has a positive effect on behavioral intentions	0,287	11.486	0,007	Accepted
Facilitating conditions have a positive effect on behavioral intentions	0,236	18.201	0,003	Accepted
Habits have a positive effect on behavioral intentions	0,169	19.427	0,003	Accepted
Confidence in using SIPD has a positive effect on behavioral intentions	0,353	4.750	0,042	Accepted

Behavioral intentions have a positive effect on usage behavior	0,173	15.587	0,004	Accepted
Performance expectations have a positive effect on usage behavior	0,224	11.825	0,007	Accepted
Effort expectancy has a positive effect on usage behavior	0,255	12.726	0,006	Accepted
Facilitating conditions have a positive influence on usage behavior	0,328	26.688	0,001	Accepted
Habits have a positive effect on usage behavior	-0,010	1.500	0,272	Rejected
Trust has a positive effect on usage behavior	0,037	7.416	0,018	Accepted

Source: Primary data processed, 2024

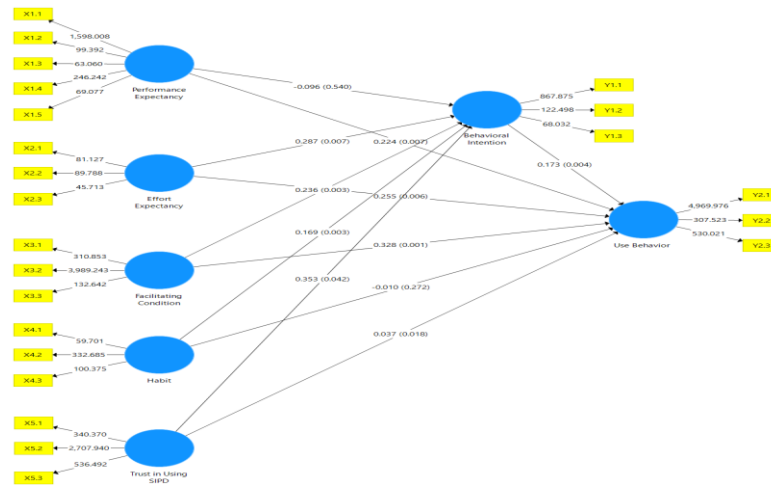


Figure 1. External Model

Discussion

Habit is a concept in the context of the UTAUT 2 (Unified Theory of Acceptance and Use of Technology 2) model which reflects repetitive behavior that becomes automatic and occurs without deep thought. Habit refers to the tendency to perform an action automatically and repeatedly. However, in certain situations, system users will adjust their needs to the work targets that must be achieved. This causes technology users to be unable to use their habits because they have to prioritize the work targets they want to achieve. The results of this study are not in line with previous research which shows that a person's habits have a positive influence on their usage behavior when using technology (Emeralda et al., 2019; Merhi et al., 2019). Based on data analysis, the variables performance expectations and facilitation conditions are proven to have a significant influence on the intention to use information systems, indicating that local government employees tend to accept technology if they believe that the system will improve their performance and if adequate support is provided, such as training and infrastructure (Sebastian et al., 2023; Thenata et al., 2019). Social influence also plays an important role, where support and approval from colleagues and superiors can encourage technology adoption. Meanwhile, the hedonic motivation variable shows a lower influence, indicating that pleasure or personal satisfaction from using information systems is not a major factor in the local government context. Price value and habits also show a significant influence, with the finding that employees who feel information systems provide value for money and effort, as well as those who are familiar with the use of technology, are more likely to adopt the system (Cahyani & Dewi, 2023; Cao et al., 2020). These findings underscore the importance of local governments to focus on improving performance and infrastructure support in implementing information systems. Strategies such as ongoing training, internal campaigns to increase social support, and proving the real benefits of information systems in everyday work can increase the level of acceptance and use of technology (Beh et al., 2023; Bervell et al., 2020). This research also confirms the relevance of the UTAUT2 Model in understanding technology adoption behavior in the public sector, as well as highlighting the need to adapt and add contextual variables specific to local government. The results of this research are in line with the explanation of the UTAUT 2 model, where the UTAUT 2 model considers several factors that influence technology adoption, including trust. Users who have a high level of trust in technology tend to provide a strong foundation for consistent usage behavior. The results of this research are in line with research which shows that high trust can lead to increased use of a technology (Kilani et al., 2023;

Korkmaz et al., 2020). This is supported by research which shows that trust can influence usage behavior positively (Al-Okaily et al., 2022; Watmah et al., 2023). The results of the indirect effect test are presented in Table 2.

Table 2. Indirect Effect Test Results

Indirect Effects	Original Sample	Sample Means	T statistics (O/STDEV)	P value	Conclusion
<i>Effort Expectancy -> Behavioral Intention -> Use Behavior</i>	0,050	0,029	8.672	0,013	Positive & important
<i>Facilitating Conditions -> Behavioral Intentions -> Usage Behavior</i>	0,041	0,024	9.861	0,010	Positive & important
<i>Habit -> Behavioral Intention -> Use Behavior</i>	0,029	0,019	9.417	0,011	Positive & important
<i>Performance Expectations -> Behavioral Intent -> Usage Behavior</i>	-0,017	-0,011	1.265	0,333	Negative & Not significant
<i>Trust Using SIPD -> Behavioral Intention -> Usage Behavior</i>	0,061	0,027	6.107	0,026	Positive & important

The implications of this research are very significant in various aspects. First, from a practical side, the results of this research can help local governments in designing more effective strategies to increase the adoption of information technology among employees and the community. By understanding the factors that encourage or hinder the use of information systems, governments can develop targeted policies and training programs. Second, from an academic perspective, this research enriches the literature regarding technology adoption in the public sector, especially in developing countries. The UTAUT2 model applied in the context of regional government provides a new perspective that can be used as a reference for further research. Third, from a policy perspective, the findings of this research can be a basis for policy makers to formulate regulations and initiatives that support digital transformation in government, thereby creating a conducive environment for the application of information technology. Thus, this research not only contributes to increasing the efficiency and effectiveness of public services, but also to the development of better governance.

Research on the acceptance and use of local government information systems using the UTAUT2 Model has several limitations. First, this research may be limited to samples from only a few local governments, so the results cannot be generalized to all regions in Indonesia. Second, data collected through questionnaires may be influenced by respondent bias, such as the tendency to give expected answers or dishonesty in filling out the questionnaire. Third, the variables in the UTAUT2 Model may not fully capture all factors that influence the acceptance and use of technology in government environments, such as aspects of organizational culture or specific internal policies. Fourth, this research is cross-sectional, so it cannot capture the dynamics of changes in user behavior over time. To overcome this limitation, it is recommended that future research use a wider and more diverse sample, covering various local governments with different characteristics. Researchers can also use additional data collection methods, such as in-depth interviews or case studies, to gain a deeper understanding of the factors that influence technology acceptance. Additionally, including additional variables relevant to the local context, such as organizational culture or internal policies, can improve model accuracy. Finally, longitudinal research is recommended to observe changes in user behavior over time and provide more comprehensive insight into the technology adoption process in local government.

4. CONCLUSION

Based on the results of data analysis, hypothesis testing and discussion, it is concluded that Performance Expectancy has no effect on Behavioral Intention, Effort Expectancy has a positive effect on Behavioral Intention, Facilitating Conditions has a positive effect on Behavioral Intention, Habit has a positive effect on Behavioral Intention, Facilitating Conditions has a positive effect on Behavioral Intention, Habit has a positive influence on behavioral intentions, Trust in using SIPD has a positive

influence on behavioral intentions, Behavioral intentions have a positive influence on usage behavior, Performance expectations have a positive influence on usage behavior, Effort expectations have a positive influence on usage behavior, Facilitating conditions have a positive influence on usage behavior, has a positive effect on usage behavior, Habit has no effect on usage behavior and Trust in using SIPD has a positive effect on usage behavior.

5. REFERENCE

- Al-Okaily, M., Alalwan, A. A., Al-Fraihat, D., Alkhwalidi, A. F., Rehman, S. U., & Al-Okaily, A. (2022). Menyelidiki pendahuluan pengambilan keputusan sistem pembayaran seluler: model yang dimediasi. *Pengetahuan Global*. <https://doi.org/10.1108/GKMC-10-2021-0171>.
- Alkawsy, G. A., Ali, N., Mustafa, A. S., Baashar, Y., Alhussian, H., Alkahtani, A., Tiong, S. K., & Ekanayake, J. (2021). Metode jaringan saraf SEM hibrida untuk mengidentifikasi faktor penerimaan meter pintar di Malaysia: Perspektif tantangan. *Jurnal Teknik Alexandria*, 60(1), 227–240. <https://doi.org/10.1016/j.aej.2020.07.002>.
- Alnoor, A., Al-Abrow, H., Al Halbusi, H., Khaw, K. W., Chew, X. Y., Al-Maatoq, M., & Alharbi, R. K. (2021). Mengungkap anteseden kepercayaan dalam perdagangan sosial: penerapan pendekatan jaringan saraf tiruan non-linier. *Tinjauan Daya Saing*, 32(3), 492–523. <https://doi.org/10.1108/CR-04-2021-0051>.
- Andrianto, A. (2020). Faktor Yang Mempengaruhi Behavior Intention Untuk Penggunaan Aplikasi Dompot Digital Menggunakan Model Utaut2. *Jurnal Ilmiah Ekonomi Bisnis*, 25(2), 111–122. <https://doi.org/10.35760/eb.2020.v25i2.2412>.
- Bappedajembranakabgoid. (2018). *Jadi Pilot Project SIPD, Bappeda Provinsi Bali Rapatkan Admin E-Planning*. Bappeda.Jembranakab.Go.Id.
- Barua, Z., & Barua, A. (2023). Memodelkan prediktor adopsi kesehatan seluler oleh Pengungsi Rohingya di Bangladesh: Perpanjangan UTAUT2 menggunakan pendekatan gabungan jaringan SEM-Neural. *Jurnal Migrasi Dan Kesehatan*, 8(Mei 2021), 100201. <https://doi.org/10.1016/j.jmh.2023.100201>.
- Beh, P. K., Ganesan, Y., Iranmanesh, M., & Foroughi, B. (2023). Menggunakan jam tangan pintar untuk pemantauan kebugaran dan kesehatan: UTAUT2 dikombinasikan dengan penilaian ancaman sebagai moderator. *Perilaku Dan Teknologi Informasi*, 40(3), 282–299. <https://doi.org/10.1080/0144929X.2019.1685597>.
- Bervell, B., Kumar, J. A., Arkorful, V., Agyapong, E. M., & Osman, S. (2020). Merombak peran memfasilitasi kondisi penerimaan Google Kelas: Revisi UTAUT2. *Jurnal Teknologi Pendidikan Australasia*, 38(1), 115–135. <https://doi.org/10.14742/ajet.7178>.
- Cahyani, N. P. D., & Dewi, L. G. K. (2023). Analisis Adopsi Uang Elektronik dengan Model UTAUT2. *E-Jurnal Akuntansi*, 32(1). <https://doi.org/10.24843/eja.2022.v32.i01.p13>.
- Cao, G., Duan, Y., Edwards, J. S., & Dwivedi, Y. K. (2020). Memahami sikap manajer dan niat perilaku terhadap penggunaan kecerdasan buatan untuk pengambilan keputusan organisasi. *Teknologi*, 106, 102312. <https://doi.org/10.1016/j.technovation.2021.102312>.
- Dhiman, N., Arora, N., Dogra, N., & Gupta, A. (2023). Adopsi konsumen terhadap aplikasi kebugaran ponsel cerdas: perspektif UTAUT2 yang diperluas. *Jurnal Penelitian Bisnis India*, 12(3), 363–388. <https://doi.org/10.1108/JIBR-05-2018-0158>.
- Emeralda, W., J., & Adistya, D. (2019). Analisis E-Trust, E-Wom, Dan E-Service Quality Dalam Keputusan Pembelian Online. *PersEmeralda, W., J., & Adistya, D. (n.d.). Analisis E-Trust, E-Wom, Dan E-Service Quality Dalam Keputusan Pembelian Online. Perspektif Bisnis*, 3(2), 63–75. *Pektif Bisnis*, 3(2), 63–75.
- Erjavec, J., & Manfreda, A. (2020). Adopsi belanja online selama COVID-19 dan isolasi sosial: Memperluas model UTAUT dengan perilaku kelompok. *Jurnal Ritel Dan Layanan Konsumen*, 65(Juli 2021), 102867. <https://doi.org/10.1016/j.jretconser.2021.102867>.
- Gansser, O. A., & Reich, C. S. (2021). Model penerimaan baru untuk kecerdasan buatan dengan perluasan UTAUT2: Sebuah studi empiris dalam tiga segmen aplikasi. *Teknologi Dalam Masyarakat*, 65, 101535. <https://doi.org/10.1016/j.techsoc.2021.101535>.
- Kilani, A. A. H. Z., Kakeesh, D. F., Al-Weshah, G. A., & Al-Debei, M. M. (2023). Konsumen pasca-adopsi e-wallet: Perspektif UTAUT2 yang diperluas dengan kepercayaan. *Jurnal Inovasi Terbuka: Teknologi, Pasar, Dan Kompleksitas*, 9(3), 100113. <https://doi.org/10.1016/j.joitmc.2023.100113>.
- Korkmaz, H., Fidanoglu, A., Ozcelik, S., & Okumus, A. (2020). Penerimaan pengguna terhadap sistem transportasi umum otonom: Model UTAUT2 yang diperluas. *Jurnal Transportasi Umum*, 23(1), 100013. <https://doi.org/10.5038/2375-0901.23.1.5>.
- Lee, S. W., Sung, H. J., & Jeon, H. M. (2021). Faktor Penentu Niat Berkelanjutan pada Aplikasi Pesan-antar Makanan: Memperluas UTAUT2 dengan Kualitas Informasi. *Laporan Teknologi Universitas Kansai*,

- 11(2–100), 2757–2767.
- Merhi, M., Hone, K., & Tarhini, A. (2019). Sebuah studi lintas budaya tentang niat menggunakan mobile banking antara konsumen Lebanon dan Inggris: Memperluas UTAUT2 dengan keamanan, privasi, dan kepercayaan. *Teknologi Dalam Masyarakat*, 59(Juli), 101151. <https://doi.org/10.1016/j.techsoc.2019.101151>.
- Miraz, M. H., Mohd Sharif, K. I., Hassan, M. G., & Hasan, M. T. (2021). Faktor-faktor yang mempengaruhi e-logistik di Malaysia: Peran mediasi kepercayaan. *Jurnal Penelitian Lanjutan Dalam Sistem Dinamis Dan Kontrol*, 12(3 Edisi Khusus), 111–120. <https://doi.org/10.5373/JARDCS/V12SP3/20201244>.
- Nasution, M. I., & Nurwani. (2021). Analisis Penerapan Sistem Informasi Pemerintah Daerah (Sipd) Pada Badan Pengelola Keuangan Dan Aset Daerah (Bpkad) Kota Medan. *Jurnal Akuntansi Dan Keuangan*, 9(2), 109. <https://doi.org/10.29103/jak.v9i2.4577>.
- Nordhoff, S., Louw, T., Innamaa, S., Lehtonen, E., Beuster, A., Torrao, G., Bjorvatn, A., Kessel, T., Malin, F., Happee, R., & Merat, N. (2021). Menggunakan model UTAUT2 untuk menjelaskan penerimaan masyarakat terhadap mobil otomatis bersyarat (L3): Sebuah studi kuesioner di antara 9.118 pengemudi mobil dari delapan negara Eropa. *Penelitian Transportasi Bagian F: Psikologi Dan Perilaku Lalu Lintas*, 74, 280–297. <https://doi.org/10.1016/j.trf.2020.07.015>.
- Rita, R., & Fitria, M. H. (2021). Analisis Faktor-Faktor UTAUT dan Trust Terhadap Behavioral Intention Pengguna BNI Mobile Banking Pada Pekerja Migran Indonesia. *Jesya (Jurnal Ekonomi & Ekonomi Syariah)*Rita, R., & Fitria, M. H. (n.d.). Analisis Faktor-Faktor UTAUT Dan Trust Terhadap Behavioral Intention Pengguna BNI Mobile Banking Pada Pekerja Migran Indonesia. *Jesya (Jurnal Ekonomi & Ekonomi Syariah)*, 4(2), 926–939, 4(2), 926–939. <https://doi.org/10.36778/jesya.v4i2.453>.
- Salisu, J. B. (2020). Efektivitas pelatihan kewirausahaan, dukungan kewirausahaan pemerintah dan upaya siswa TVET ke dalam kewirausahaan terkait TI – Analisis efek jalur tidak langsung. *Helion*, 6(11), 5504. <https://doi.org/10.1016/j.heliyon.2020.e05504>.
- Schmitz, A., Díaz-Martín, A. M., & Yagüe Guillén, M. J. (2019). Memodifikasi UTAUT2 untuk perbandingan adopsi telemedis lintas negara. *Komputer Dalam Perilaku Manusia*, 130(Mei). <https://doi.org/10.1016/j.chb.2022.107183>.
- Sebastian, M. G. d. B., Antonovica, A., & Guede, S. (2023). Apa faktor utama dalam menggunakan platform pembayaran seluler peer-to-peer Spanyol, Bizum? Analisis terapan model UTAUT2. *Peramalan Teknologi Dan Perubahan Sosial*, 187(Desemb. <https://doi.org/10.1016/j.techfore.2022.122235>
- Setyawan, I. K. J. (2023). No Title. In efektivitas penerapan sistem informasi pemerintahan daerah (sipd) dalam meningkatkan pelaporan keuangan di badan pengelolaan keuangan dan aset daerah kabupaten Gianyar provinsi Bali. institut pemerintah dalam Negeri.
- Soodan, V., & Rana, A. (2019). Memodelkan niat pelanggan untuk menggunakan dompet elektronik di negara berkembang: Memperluas UTAUT2 dengan keamanan, privasi, dan penghematan. *Jurnal Perdagangan Elektronik Dalam Organisasi*, 18(1), 89–114. <https://doi.org/10.4018/JECO.2020010105>.
- Sztompka, P. (2020). *Kepercayaan: Sebuah Teori Sosiologis*. Cambridge. Pers Universitas Cambridge.
- Thenata, A. P., Suyoto, & Santoso, A. J. (2019). Menjelajahi sistem manajemen informasi kepegawaian menggunakan model hot-fit dan utaut2. *Kemajuan Ilmu Pengetahuan, Teknologi Dan Sistem Rekayasa*, 4(4), 106–114. <https://doi.org/10.25046/aj040412>.
- Venkatesh, V., Thong, & Xu. (2020). Penerimaan Konsumen dan Penggunaan Teknologi Informasi: Memperluas Teori Terpadu Penerimaan dan Penggunaan Teknologi. *MIS Triwulanan*, 36(1), 157–178.
- Vimalkumar, M., Sharma, S. K., Singh, J. B., & Dwivedi, Y. K. (2020). “Oke Google, bagaimana dengan privasi saya?”: Persepsi privasi pengguna dan penerimaan asisten digital berbasis suara. *Komputer Dalam Perilaku Manusia*, 120. <https://doi.org/10.1016/j.chb.2021.106763>.
- Watmah, S., Fauziah, S., & Herlinawati, N. (2023). Identifikasi Faktor Pengaruh Penggunaan Dompet Digital Menggunakan Metode TAM Dan UTAUT2. *Jurnal Rekayasa Perangkat Lunak Indonesia (IJSE)*, 6(2), 261–269. <https://doi.org/10.31294/ijse.v6i2.8833>.
- Widiasih, N. P. S., & Darma, G. S. (2021). Pembuat Konten Digital Milenial di Era New Normal: Faktor-Faktor yang Menjelaskan Niat Menjadi Pengusaha Digital. *Manajemen Asia Pasifik Dan Aplikasi Bisnis*, 010(02), 161–176. <https://doi.org/10.21776/ub.apmba.2021.010.02.4>.
- Widyanto, H. A., Kusumawardani, K. A., & Septyawanda, A. (2020). Mendorong Niat Perilaku Menggunakan Pembayaran Seluler: Perpanjangan dari Utaut2. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 4(1), 87. <https://doi.org/10.24912/jmie.v4i1.7584>.
- Zainordin, N. A., Ali, E., & Haron, R. (2022). Faktor-Faktor yang Mempengaruhi Niat Perilaku untuk Berpartisipasi dalam Takaful Keluarga di Malaysia: Perpanjangan Teori UTAUT2. *Jurnal Keuangan Islam*, 11(2), 68–83.