# IMPLEMENTATION OF THE SISTEM AKUNTANSI KEUANGAN TINGKAT INSTANSI (SAKTI) AT THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA

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**Abstract**
This research uses the Technology Acceptance Model (TAM) methodology to evaluate the success of implementing Sistem Akuntansi Keuangan Tingkat Instansi (SAKTI) at the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan, BPK). The SAKTI application was previously only tested, but starting in 2022, all Indonesian Ministries/Institutions, including BPK, will participate together. BPK will be reviewed as a reporting entity and is expected to enhance how its presented financial statements are presented. Data is collected by submitting operators' survey information from Google Forms via Whatsapp. Technical data analysis using the SMART-PLS v4 program and SEM PLS. The six hypotheses that were put forward as study results were not all accepted and supported. The hypothesis is accepted and has a significant positive impact on perceived ease of use, perceived usefulness, attitudes toward use, usage attitudes, and behavioral intentions for utilizing the system in the subject matter. The results are either not substantiated or have no impact on the perceived usefulness of the behavioral intention to use the SAKTI. To have a substantial impact on behavioral intentions to use and improve SAKTI, it is suggested in this study that top management should motivate operators to utilize SAKTI as effectively as possible and detect application system issues. Training or workshops are also offered to help operators feel like they are doing something useful and make them more likely to use SAKTI.

**Keywords**: SAKTI application; technology acceptance model; attitude; financial statements; behavior; operator

## INTRODUCTION

Several business and governmental organizations have employed online and integrated information systems to support various tasks in recent years, particularly since the COVID-19 pandemic struck Indonesia. The administration and reporting of government finances are no different. Government financial systems and applications have developed quickly as a result of the need to function more effectively and efficiently, on the one hand, and the current advancements in information technology, on the other. An organization needs information systems to do its business. Information systems technology nowadays is crucial to an organization's existence, especially in light of the COVID-19 pandemic. Organizations need information systems to manage the rapidly changing global economy.

Networked, collaborative, and digital governance are creating more inclusive and complex forms of public government. By focusing on the importance of networks, network governance fosters cooperation between governmental bodies. The relationship between the government and each employee emphasizes the value and necessity of individual participation. In contrast, digital governance is concerned with how every government function may benefit from this

digitalization by leveraging information and communication technologies. Because of this, public sector accounting has changed its focus and how it is used to put more emphasis on accountability, performance evaluation, budgeting, and reporting that are more effective and efficient (Grossi dan Argento, 2022).

It is required to specify a Regulation of the Minister of Finance concerning the Central Government Financial Accounting and Reporting System because it is stated in Law (Undang-Undang, UU) number 1 of 2004 regarding the State Treasury that the Minister of Finance, who serves as the State General Treasurer, has the authority to establish a state financial accounting and reporting system (Pemerintah Republik Indonesia, 2004). Based on this, the Minister of Finance issued Peraturan Menteri Keuangan (PMK) Number 215/PMK.05/2016 concerning Amendments to the Regulation of the Minister of Finance Number 213/PMK.05/2013 concerning the Accounting and Financial Reporting System of the Central Government, which states that the Accounting and Financial Reporting System Agencies are a series of manual or computerized procedures ranging from data collection, recording, and reporting. Governmental entities known as accounting entities must do accounting and prepare financial reports to be coupled with reporting entities since they use budgets and consume goods. A reporting entity is a government organization made up of one or more accounting entities that must submit financial reports as part of accountability reports (Kementerian Keuangan, 2016).

All organizational units in the central government, including state institutions and executive institutions, as well as accounting units in regional governments in the context of implementing deconcentration and/or assistance tasks with funding from the APBN, as well as the implementation of budget financing and calculations, are included in the scope of the central government accounting system. Increasing the efficacy and efficiency of government entities in managing state finances is one of the key goals of the accounting and financial reporting system for the government. Therefore, a government entity must pick the appropriate accounting system.

The simultaneous implementation of Sistem Akuntansi Keuangan Tingkat Instansi (SAKTI) for all Ministries/Institutions across Indonesia is one of the newest breakthroughs in the central government's accounting information system in 2022. The SAKTI program unifies multiple application systems currently being used in ministry or agency work units for financial management. The SAKTI application's primary functions range from financial accountability to planning and implementation. Furthermore, SAKTI implements the idea of a single database that is used by reporting and accounting entities of state ministries and agencies. Accounting entities and reporting entities conduct all of their transactions online. SAKTI is made up of online SAKTI and offline SAKTI, both of which employ an accrual-based accounting system, a single database, and a single-entry point system. SAKTI's transaction periodization includes both audited and unaudited transactions from January to December (KPPN Kuala Tungkal, 2022). By deploying the SAKTI application in financial management and reporting during the first semester of 2022, all ministries and agencies will be utilizing information systems to the fullest extent possible. The Integrated Financial Management Integration System's implementation is continued with SAKTI (IFMIS). The implementation of SAKTI is a complement to Indonesia's modernization of state financial management (Kementerian Keuangan, 2022).

The Minister of Finance Regulation Number 223/PMK.05/2015 mandates that the first restricted trial phase of SAKTI be implemented beginning in 2015 (Handoko, 2022). Twelve work units at the Ministry of Finance and the State Treasury and Budget System (SPAN) work units were piloted in 2015. The Ministry of Finance's State Tax Service Offices (Kantor Pelayanan Pajak Negara, KPPN) underwent piloting in all of them in 2016. Piloting was done in 2017 in the Central Ministries/Agencies and Directorate General of Treasury (Direktorat Jenderal Perbendaharaan, DJPb), where there was no vertical work unit. Except for the Directorate General of Taxes and the Directorate General of Customs and Excise, SAKTI was implemented throughout all Echelon I of the Ministry of Finance in 2018 (Mukhtaromin, 2018). A feasibility study, needs analysis, application design, and application development are the first steps in the development of SAKTI. With the adoption of PMK Number 171/PMK.05/2021 addressing the implementation of the SAKTI System, the full module SAKTI implementation will be made available to all Ministries and Agencies at the end of 2021 for 2022 APBN transactions (Kementerian Keuangan, 2022). So, for the first half of the fiscal year 2022, all ministries and agencies, including those that must be done by the Supreme Audit Agency as a reporting body, must use the SAKTI program to keep track of their financial accounts.

The State Audit Board (Badan Pemeriksa Keuangan, BPK), one of the state institutions, is supported in carrying out its responsibilities and powers by the BPK Executor, which is made up of the Secretariat General, audit task execution unit, supporting task implementation unit, representatives, auditors, and officials, as well as other matters as determined by the BPK by the needs (Pemerintah Republik Indonesia, 2006). BPK In addition to its primary role as an external audit agency, the government also has accounting and reporting responsibilities because it uses state funds from the state budget to fund institutional operating activities (Anggaran Pendapatan dan Belanja Negara, APBN). The BPK Budget is charged to a separate budget area in the State Revenue and Expenditure Budget, as specified in Article 35 of Law No. 15 of 2006, which was passed in 2006.

BPK, which is one of the state institutions covered by the central government accounting system and has the mission statement "Menjadi Lembaga Pemeriksa Terpercaya yang Berperan Aktif Dalam Mewujudkan Tata Kelola Keuangan Negara yang Berkualitas dan Bermanfaat Mencapai Tujuan Negara," has the slogan "Accountability for All" (Badan Pemeriksa Keuangan, 2019). The public, other ministries/agencies, and local governments in Indonesia will be worried about BPK as a reporting entity while it prepares its financial statements. Additionally, BPK performs government external financial audits, so it will undoubtedly be expected to improve the presentation of its financial accounts before reviewing other government agencies. So, the authors want to know more about whether or not the BPK Representative work units in Indonesia, other than the head office in Jakarta, will accept the SAKTI application as a tool for making financial statements that must be used in Semester 1 of 2022.

According to a study by Pambudi and Adam (2018), there were still several issues during the initial piloting stage, including network connectivity issues, gaps in data input errors, bugs that resulted in application errors, insufficient functionalities offered, and missing data. The result is an unexpected user interface and experience, the use of unfamiliar phrases that are hard for

new users to understand, and support services from the piloting companion team that doesn't work.

The evaluation of the SAKTI application's execution has been the subject of several earlier studies. The results of Pambudi and Adam's (2018) study led to the conclusion that using the DeLone and McLean model approach, the implementation of SAKTI in the province of East Java during the second phase of piloting can be deemed successful. According to his research, user happiness rises in direct proportion to the quality of the system, the information, and the services provided by SAKTI. This study also provides real-world evidence that user happiness affects SAKTI's net benefits in terms of how users see the system's ability to help, which affects how well it works.

In a study by Mukhtaromin (2018) using the SERVQUAL model approach, it was discovered that respondents were content with the SAKTI application's functionality at the Financial Education and Training Agency. Users of the SAKTI application are satisfied; however, Nugroho and Lestyowati (2020) claim that there is still a need for improvement and enhancement to address problems. Furthermore, it is noted in his research that to raise consumer happiness, performance and service are the characteristics that need to be addressed. The findings of his study demonstrate that, based on the advantages and usability of the SAKTI application, it is thought to be practical and excellent for addressing user needs. Supristiowadi and Sucahyo (2018), who suggest using information security risk management, say that the SAKTI application does not have a way to make sure that current services are always available.

To assess the effectiveness of information systems (IS), several types of relevant models have been put into practice. According to Zaied (2012), despite the high expenditures required, the role of IS is useful in supplying a competitive advantage in corporate processes. So that the costs paid can be used effectively and efficiently, the business must understand the aspects that affect the success of the used IS. The SAKTI application, which was recently launched concurrently across ministries and agencies all around Indonesia, should be used by government organizations while implementing SI. When using SAKTI, the government should know how well the information system works and how ready the program is for users, especially the Human Resources people who will be in charge of it.

In 1992, DeLone and McLean established one of the IS success models, which provides a thorough and multifaceted explanation of the aspects that affect the system's effectiveness. In addition to the DeLone and McLean success model, Pambudi and Adam (2018) suggest using the Technology Acceptance Model (TAM) model to assess the degree to which IS is more easily accepted by users in comparison to other IS. This can also be accomplished using the DeLone and McLean IS success model approach.

This study, like earlier ones, uses the TAM model to gauge how well users at BPK can adopt the SAKTI application. Employing a strategy other than DeLone and McLean's SI success model is different, as Pambudi and Adam (2018) indicated. In earlier research by Prabowo (2017), an application for SAKTI that uses a TAM method was created to analyze the variables that affect SAKTI adoption by users at the Regional Office of the Directorate General of Treasury of the DKI Jakarta Province. But this study only looked at two things: how useful it was thought to be and how easy it was said to be to use.

By including two variables that were not present in other studies—attitudes toward the use and behavioral intent to use—this study attempts to assess every TAM approach variable. With the addition of these two characteristics, we anticipate being able to determine how someone's use of the SAKTI application affects their ability to do their job and their propensity to keep using it to suggest new features and inspire other users. So, this research will be more interesting and useful for policymakers because they will learn about user behavior and attitudes instead of just how easy they thought the SAKTI program was to use and how useful it was, as was done in previous studies.

Based on this justification, the author believes that this research is academically possible because it adds significant novelty value and knowledge to accounting information systems. This is due to the requirement that SAKTI is used for the first semester of the 2022 fiscal year to execute the new SAKTI application, which is applied concurrently in all Ministries and Agencies, including the BPK. Furthermore, comparatively little comparable research has been discovered.

In addition, this study is more interesting because it tries to evaluate from the perspective of the work unit in charge of auditing government financial statements, which will interact directly with users of the SAKTI program during audit assignments in the field. Since the main task of BPK is to carry out audits, it is only natural that BPK can serve as an example for other ministries and institutions before being audited by BPK's auditors in the following year.

## LITERATURE REVIEW

### Sistem Akuntansi Keuangan Tingkat Instansi (SAKTI)

In the era of technological development, an organization will be able to have the capacity to manage information effectively and efficiently if it is to achieve its goals while becoming competitive. Information has also taken on an intangible asset position in the government and, with effective management, can be utilized to increase efficiency and effectiveness. To successfully collect and use information, the government has started to develop and provide special attention to information systems (Budiman and Arza, 2013). One manifestation of this concern is the use of the SAKTI Application, an integrated computer-based financial information system application created by the Ministry of Finance and aimed at assisting all ministries and agencies prepare for LKKL/LKPP.

According to Indra (2020), the ministry of finance develops a variety of sustainable, high-quality applications connected to financial reporting that are used by ministries and agencies to assist state finance goals. According to PMK 07/PMK.01/2017 concerning the Governance of Communication Information Technology in the Ministry of Finance (IFMIS), information systems are developed and managed to enable national e-government and to realize the Integrated Financial Management Information System. An information system, according to the law, is a collection of hardware, network devices, software, and human resources, as well as procedures and/or rules that are arranged in an integrated manner to turn data into useable information to accomplish a purpose (Pemerintah Indonesia, 2017). One of the ways the government program is being realized is through the SAKTI application, which uses information technology to carry out these objectives. The RKAKL application, the Work Unit Application System (Sistem Aplikasi Satuan Kerja, SAS), the Accrual Basis Agency Accounting System (Sistem Akuntansi Instansi Basis Akrual, SAIBA), the State Property

Financial Accounting Management Information System (Sistem Informasi Manajemen Akuntansi Keuangan Negara, SIMAK BMN), and Inventory (Mukhtaromin, 2018),.

Because by automating every step of the accountability and reporting cycle, from budget creation to budget implementation to financial reporting, the government's financial management information system has offered an integrated solution for public financial management. This information system is operational at all levels of the budget organization to provide transparency and accountability in all transactions involving public resources, including allocation, use, and monitoring (Alsharari and Youssef, 2017). So that it can connect all budget organizations and help people make decisions efficiently and effectively.

The budgeting, financial administration, accounting, and reporting operations have all been integrated into the SAKTI program. There must always be an operator designated in every computer-based system implementation. Operators are responsible for managing apps that have previously been registered as users and are registered with the Directorate General of Treasury of the Ministry of Finance along with a letter of appointment from each head of the work unit. Some of the end users of the SAKTI Application in each work unit that is directly or indirectly involved with this application are Budget Users, Commitment Making Officers (Pejabat Pembuat Komitemn, PPK), Officials who sign the payment orders, Expenditure Treasurers, and State Property.

If the SAKTI Application is successfully implemented, the end-user would have gained significant advantages since it has helped him release LKKL/LKPP and comprehend how to follow the flow of financial transactions of Ministries/Agencies, particularly BPK RI, using the SAKTI Application. To serve as a model for other ministries and institutions that will become financial statement audit entities, it is intended that financial management can be carried out efficiently and effectively and result in unqualified opinions. This means that how well the SAKTI application is used at BPK RI is an outside factor in this study.

**Technology Acceptance Model (TAM)**

To explain and evaluate the degree of user adoption of information systems, Davis et al., (1989) developed the Technology Acceptance Model (TAM). The Theory of Reasoned Action (TRA), which was created in 1975 by Martin Fishbein and Icek Ajzen, is the source of TAM. According to Fishbein and Ajzen's TRA, the desire to carry out a particular behavior can be used to predict the conduct itself. Fred D. Davis identified two factors that influence the user acceptability of information technology in the early stages of TAM development. Perceived utility and perceived ease of use are the variables.

The TAM model provides a more thorough explanation of how end users' attitudes toward information technology can vary based on several factors. The four variables in this model—perceived ease, perceived usefulness, attitude toward use, and behavioral intention to use—place the attitude aspect of each user's action (Budiman and Arza, 2013). In addition, it is explained in his research that there are four individual beliefs, namely: perceived ease, perceived usefulness, attitude towards use, and behavioral intention to use, which are the main determinants of adoption behavior and ultimately use of technology. This research uses TAM as a basic model to measure the success of implementing an application. According to Zaied (2012), TAM starts by examining how external influences affect two basic internal beliefs, namely perceived usefulness and perceived ease of use, whereas perceived ease of use also

influences perceptions of usefulness on external variables. These two ideas have an impact on users' views toward using IS. Behavioral intention to use, which is affected by attitudes toward using IS, is an important part of figuring out how the system will be used in real life.

The TAM model is frequently used by researchers to examine their studies on people's views of the use of various technologies (Camilleri dan Falzon, 2021). Scherer and Teo (2019) claim that TAM dominates research on technological acceptance and the majority of empirical investigations on the topic. This study makes use of the framework from Budiman and Arza's (2013) TAM model-based research. Perceived utility, perceived ease of use, attitudes toward usage, and behavioral intentions to use are some of the exogenous variables included in this study. The effects of the four factors on endogenous variables, such as how the SAKTI application is used in real life, will be measured.

## HYPOTHESIS DEVELOPMENT

### Perceived Ease of Use

According to Budiman and Arza (2013), indicators of how simple it is to use information technology are things like (a) how simple it is to learn, (b) how quickly it answers user needs, and (c) how simple it is to develop new abilities using it. (d) operating information technology is very simple. Rusminah and Hilmiati (2021) state that because the technique is simple to apply, the form is easy, comprehensible, and transparent. System usability is the degree to which a person thinks that learning how to use certain applications will make it easier to use a certain system.

The research by Rusminah and Hilmiati (2021) examined the impact and significant level of perceived usability of the GoFood service application. The article's results show that the community in the city of Mataram uses food applications more frequently when they are deemed to be simple to use. A person's perception of how easy it is to use a system is the degree or state at which they feel no effort is necessary. The Gojek app offers a food delivery service called Food. As a sign of responsibility, a person will devote a finite amount of effort to a task. The degree of user interest in the functions and qualities of the application itself can be determined using the food application as a parameter for technological development. The GoFood service application will always be accessed automatically by users who believe it to be simple to use and comprehend, and their behavior will appear to indicate that they will keep doing so.

According to Davis et al. (1989), based on the subjective perspectives of its users, using a given system is easy or simple to do. The degree to which someone perceives that utilizing a given system will be trouble-free is referred to as perceived ease of use. It is possible to assert that simplicity of use will limit the resources a person can devote to using a system for which he is accountable (Prabowo, 2017). It is stated by Camilleri and Falzon (2021) that if a technology is simple to use, people may be interested in adopting it. On the other hand, if the technology is sophisticated, hard to use, or complicated, people will not feel productive. Budiman dan Arza's (2013) research shows that the perceived ease of using an application has a positive effect on how users see its value and feel about using it.

The SAKTI application's perceived ease of use in this study is based on the supposition that users will find it simple to use. So that the Ministry of Finance, which is the SAKTI

application's developer, will create, develop, and work to make the SAKTI application simple to use so that the Ministry's or institution's end users will not run into problems using it. The Ministry of Finance undertakes training and outreach to financial managers in each ministry/agency to introduce the SAKTI Application in those ministries/agencies. To protect data security, each SAKTI Application user will be provided with a username and password to log in. The SAKTI Application's ability to be implemented and understood by managers in Ministries and Agencies is its primary usability feature. So, the SAKTI application is a success if it can make high-quality LKKL/LKPP and if its users can easily use the information technology it represents.

The proposed hypothesis is determined by the preceding description.

H1: The perceived ease of use (PEOU) has a big impact on the perceived usefulness (PU) of the SAKTI application.

H2: Attitudes toward using (ATU) the SAKTI application have a significant positive impact on perceived ease of use (PEOU).

**Perceived Usefulness**

According to Budiman and Arza (2013), the benefits of using IT are the advantages that IT users expect when performing their jobs. Additionally, according to his research, there are two aspects of information technology's usefulness: (1) usability, which makes tasks simpler and more beneficial and increases productivity; and (2) efficacy, which can enhance work performance. According to Rusminah and Hilmiati (2021), the notion of perceived usefulness reveals the user's perception of how much information systems aid user performance. Or, how strongly a person thinks that using the system will help and make them better at what they do.

To determine the effect and significance of the perceived usefulness of the GoFood application, Rusminah and Hilmiati's (2021) research was carried out. The study's findings indicate that perceived utility has a favorable and significant impact on how frequently the GoFood application is used in the Mataram community. The degree to which a person believes that using technology will increase his or her ability to perform at work is often referred to as perceived usefulness. This perception can be utilized as one of the factors in determining how much value the information system—in this case, GoFood—offers users. Users who think the app will help them will gladly use it or act in a way that shows they want to keep using it. The results of Budiman and Arza's (2013), study show that how useful users think an app is has a positive effect on how they feel about using it and how likely they are to do so.

A need for helping the Ministry's or Agency's financial management prepare the LKKL/LKPP is that they must perceive benefits from implementing the SAKTI Application. The SAKTI application can be considered useful if users in ministries and institutions use it according to their demands. To produce high-quality results, the Ministry of Finance will design the SAKTI Application to the requirements of the Ministry/Agency while preparing LKKL/LKPP. Because of this, how well the SAKTI application is put into place will depend on how useful it is.

According to the preceding description, the proposed hypothesis is as follows:

H3: Perceived usefulness (PU) has a big, positive effect on how people feel about using the SAKTI application (ATU), and

H4: Using the SAKTI application, perceived usefulness (PU) significantly influences behavioral intentions (BI).

**Attitude Towards Using**

An individual's positive or negative feelings regarding their behavior to achieve a goal are referred to as their attitude (Ariffin et al., 2021). A person's attitude is referred to as a factor that affects their behavior. A person's attitude consists of cognitive/perspective, affective, and behavior-related elements (Anshar, 2013). The study's findings by Budiman and Arza (2013) demonstrate a favorable relationship between the attitude variable used in the application and the behavior to keep using it.

According to Budiman and Arza (2013), a person's attitude is made up of two components: cognitive and behavioral. A person's conduct will probably go in a favorable direction if the perspective of an information system technology points in that direction, which means the person will keep using information system technology continually. The success of SAKTI implementation by the Ministry/Agency is greatly influenced by the utilization attitude. For the LKKL/LKPP to run effectively, on schedule, and provide high-quality financial reports, it will be very useful if the application user exhibits an attitude of acceptance. On the other hand, if the user's attitude is more likely to be one of rejection, using the SAKTI program to prepare LKKL/LKPP will cause problems, which will lower the quality of financial reports.

Given the preceding description, the proposed hypothesis is

H5: Attitude toward use (ATU) has a strong positive effect on behavioral intention to use the SAKTI application (BI).

**Behavioral Intention to Use**

Wibowo (2006) asserts that the behavior to keep utilizing is the behavioral desire to keep using technology. The degree of a person's attention to technology can be used to forecast how much of it they will utilize. His research also explains that a useful indicator of recognizing genuine usage is the attitude of attention to use. The successful acceptance of an information system technology is highly encouraged by attitudes that demonstrate a willingness to add supporting features, a motivation to continue utilizing it, and a desire to motivate others to utilize information technology (Budiman and Arza, 2013). The results of Budiman and Arza's (2013) study show that behavioral factors that make people more likely to keep using the app have a positive effect on its successful adoption.

Fishbein and Ajzen's concept of behavioral intention is where the idea of an intention to use comes from. Actual use of the system is the behavior alluded to in terms of the information system's success. The user's ability to use the system can thus be interpreted as their desire to use it (Mardiana et al., 2015). Additionally, it is noted in his research that attitudes and perceived usefulness determine the intention to use or behavioral intention in TAM. Zaied (2012) research shows that the success of information systems depends more on how users plan to act, which is a translation of how they feel about using the system.

The SAKTI application, developed by the Ministry of Finance, is projected to be ready to support Ministries and Agencies using it consistently. If quality service features are accessible, such as training, user guide modules, and serving complaints if issues arise during the deployment of the SAKTI application, application end users should feel comfortable operating the SAKTI application. The best way for the Ministry of Finance to handle customer complaints is to study them, possibly adding new features based on what users want and staying up-to-date.

The end-user has gained significant benefits from the SAKTI Application's effective installation because it has assisted him in preparing LKKL/LKPP and has taught him how to track the flow of state financial transactions while using the SAKTI Application. So, it is expected that financial management will be done well and efficiently and that high-quality financial reports will be the result.

The proposed hypothesis is determined by the preceding description.

H6: The installation of the SAKTI application shows that behavioral intention to use (BI) affects how the system is used (USE).

## RESEARCH METHODS

Selecting the right target population is the first step in sampling. The target population needs to be determined in terms of factors, limits, and timing (Sekaran, 2010). The BPK Representatives' finance and general employees from as many as 34 provinces around Indonesia make up the study's population. Each BPK Representative office has five SAKTI operators as end users, including

1. The finansial officer;
2. The operator of commitment;
3. The operator of assets and/or inventory
4. The treasurer oversees spending; and
5. Other operators

The validator did not approve the sample selection because it was dominated by structural leaders and officials, taking into account that the operators who interacted and played a more direct role were the operators whose accounts were controlled directly by the staff. The operator is the final user of the SAKTI program that BPK created, which is why they were chosen. According to the explanation, there are a total of 170 people (34 x 5 people) taking part in this study.

Purposive sampling was employed in this study as the sampling strategy. The purposive sampling approach, according to Sekaran (2010) and Indra (2020), is a sampling strategy that is restricted to specific types of people who can supply the necessary information since only those who have certain criteria or meet several criteria stated by the researcher are eligible. The criteria are SAKTI organizers who manage and run the SAKTI program in the drafting of all BPK Representatives' Financial Statements throughout Indonesia. Using the Slovin method, the following was done to figure out how many samples were used for this analysis:

$$n = \frac{N}{1+Ne^2}$$

with:

n = sample size
N = population size
e = percentage of slack due to tolerable sampling error, e = 0.1
By using the Slovin formula above and the error rate of 5% (significance level), the number of samples for this study is determined:

$$n = \frac{170}{1+170(0,05)^2}$$

$$= \mathbf{101}$$

So, with a population of 170 people and a tolerance for error of 5%, we need to look at 101 respondents, or 102 respondents after making adjustments.

A questionnaire will be used to collect data in this study. Although the data used is primary, it takes the form of respondents' perceptions of the variables that are used and asked about in the questionnaire. In this study, the end users of the SAKTI application provided the data by responding to the questionnaire's questions. The questionnaire typically has two parts, the first of which contains questions concerning respondent data, according to Indra et al., (2021). The questions in the second section pertain to the study's variables. Surveys were delivered online via a Google form and through the SAKTI operator's WhatsApp group, which included people from 34 provinces. The questionnaire was distributed online, and 102 respondents—representing 136 SAKTI operators—provided their responses. Error tolerance of 5% was assumed. Starting on Sept. 14, 2022, the online data collection process lasts for around two weeks.

The instrument employed in this study was adapted from research by Davis et al (1989), Wibowo (2006), and Budiman and Arza (2013). The 5-point Likert scale is used to rate each statement in the questionnaire. Budiman and Arza's (2013) study about the successful implementation of the SIMDA application used the successful implementation of the SAKTI application to explain, describe, and show the effects of perceived ease of use, perceived usefulness, usage attitudes, and behavioral intentions of actually using the system.

In the table below, you can see the research variables and details of the indicators that were used in this study.

**Table 1.** Details of Measurement of Indicator Variables

| Variable | Question | Source |
|---|---|---|
| Perceived ease of use (PEOU) | 1. The SAKTI application is easy to use in the preparation of financial statements (EOU1)<br>2. I don't make continuous errors when using the SAKTI Application (EOU 2)<br>3. Learn to operate the SAKTI Application through the easy module for me (EOU3)<br>4. I have no difficulty using the SAKTI Application (EOU4)<br>5. I rarely need help using the SAKTI Application (EOU5)<br>6. It's easy for me to become proficient when using the SAKTI Application (EOU6) | Davis et al., (1989), Wibowo (2006) and Budiman and Arza (2013) |
| Perceived Usefulness (PU) | 7. The use of the SAKTI Application improves my work performance (USEF1)<br>8. Using the SAKTI Application speeds up my work (USEF2)<br>9. The use of the SAKTI Application increases the effectiveness of my work (USEF3)<br>10. The SAKTI application improves the quality of my work (USEF4)<br>11. The SAKTI application makes my work easier (USEF5)<br>12. The use of the SAKTI Application minimizes the loss of information in the preparation of financial statements (USEF6) | Davis et al., (1989), Wibowo (2006) and Budiman and Arza (2013) |
| Attitude Toward Using (ATU) | 13. The use of the SAKTI Application answers the need for the difficulty of preparing financial reports so far (ATT1)<br>14. I use password authorization on the SAKTI Application for data security (ATT2)<br>15. SAKTI Application Display is easy to understand (ATT3)<br>16. I refuse if an unauthorized party asks for the data that has been inputted into the SAKTI Application (ATT4) | Davis et al., (1989), Wibowo (2006) and Budiman ann Arza (2013) |

| | | |
|---|---|---|
| Behavioral Intention to Use (BI) | 17. I use supporting software to support the smooth use of the SAKTI Application (BI1)<br>18. I installed an antivirus for security and to protect important data (BI2)<br>19. I will continue to use the SAKTI application even though there are other similar applications (BI3)<br>20. I would suggest the SAKTI application be used elsewhere because in your opinion the SAKTI application is very helpful for your work (BI4) | Davis et al., (1989), Wibowo (2006) and Budiman and Arza (2013) |
| Actual use of the system (USE) in the form of implementation of the SAKTI | 21. I almost every day operate the SAKTI Application (USE1)<br>22. Overall the use of the SAKTI Application is very easy for me (USE2)<br>23. Overall I am satisfied with the performance of the SAKTI Application (USE3)<br>24. I convey my satisfaction using the SAKTI Application to other employees (USE4) | Davis et al., (1989), Wibowo (2006) and Budiman and Arza (2013) |

In this study, the authors used component-based structural equation modeling (SEM), also known as partial least squares, to evaluate the data using the path analysis method. The SmartPLS version 4 software, which was recently developed in August 2022, is used to read the PLS-SEM. The measurement model and the structural model of the study are evaluated by the author using the equation model. Indra et al. (2021) from Sekaran (2010) indicate that the acquired data will undergo statistical analysis during the data analysis step to determine whether the resulting hypothesis has been confirmed. Furthermore, using the proper statistical analysis, hypothesis testing is done.

Because SEM-PLS has more probabilistic reasoning than other PLS techniques and does not require the data to have a multivariate normal distribution, it is being used in this investigation (J. Hair et al., 2017). PLS-SEM has also been used in many domains, including organizational science, management information systems, and corporate development. PLS is beneficial for structural equation modeling in applied research projects, particularly when the sample size is constrained and the data distribution is not normal (Wong, 2013). The measurement model and the structural model are the two types of components that the research PLS technique applies to the causal model (Amriani and Iskandar, 2019). According to Widodo et al. (2018), the third step is to confirm the earlier model following the structural model's validation and reliability tests and the structural model's testing of the relationship model between the variables employed. As a result, the following will be the description of these stages:

1. Measurement Model

By analyzing the validity and reliability of the study variables, the measurement model evaluates the relationship between indicators and latent variables. The following criteria were used to evaluate the measurement model in this study:

a. Using SMART PLS software version 4, the concept score and item/component score are correlated to determine the convergent validity. Finding the validity of each relationship between indicators and latent variables is the goal of convergent validity. Based on the

relationship between item scores and variable scores, convergent validity was evaluated. According to J. F. Hair et al (2018), the loading value has a high level of validity and is recommended if it is over 0.708. This shows that the construction accounts for more than 50% or 0.50 of the indicator variance, which means the item is reliable.

b. Construct an indicator block for reliability that measures a construct that can be evaluated by analyzing Cronbach's alpha value. According to J. F. Hair et al (2018), a latent variable has high reliability if Cronbach's Alpha is above 0.6 and the composite reliability value is above 0.7. It is also stated that if the value is above 0.90 (and most definitely above 0.95), it is not acceptable because it indicates that all indicator variables measure the same phenomenon and cannot be a valid construct measure. It is also stated that if the value is above 0.90 (and most definitely above 0.95), it is not acceptable because it indicates that all indicator variables measure the same phenomenon and cannot be a valid construct measure.

With an AVE value > 0.5, the Average Variance Extracted (AVE) value is also used to evaluate excellent convergent validity. Indra et al. (2021) say that a model has good discriminant validity if the square root of the AVE for each construct is greater than the correlation between the two parts of the model.

After analyzing the measurement model to make sure that the measurements of the construct are valid and accurate, the next step in testing is to evaluate the structural model.

2. Structural Model

Modeling of the relationship between constructs is accomplished by evaluating the structural model (inner model). The R-square value is examined to perform this assessment. The R-square value, which is used to assess the degree of variation in the variable change, is the percentage of variance in the structural model that can be represented by the endogenous construct. The precise interpretation of the R –squared number is dependent on the specific research topic, according to Hair et al. (2017). R square values for the target construct of 0.25, 0.50, and 0.75 are often regarded as low, moderate, and strong, accordingly.

3. Confirm the model

The structural path coefficient value, or the path coefficient value indicating the extent of the impact of the variable, is estimated and used to confirm the model (construct). The t-statistical test was used to assess this estimated value. The bootstrapping approach was used to perform the t-statistical test. Bootstrapping is a computer-based technique that evaluates the precision of statistical estimates using the SMART-PLS 4 program. The bootstrapping methodology allowed the use of freely distributed data and does not necessitate the assumption of a normal distribution, but a minimum sample size of 30 is advised (Amriani and Iskandar, 2019). The t-test is used to conduct the test, and the following measures are used:

a. Accept the hypothesis if the t-statistic is greater than 1.96 and the p-value is less than 0.05; and

b. Reject the hypothesis if the t-statistic is less than 1.96 and the p-value is less than 0.05, indicating that it is not significant.

## RESULTS AND DISCUSSION

### Respondent Demographics

There were 102 operators/people representing work units at BPK who were asked to participate in this study and were chosen as the sample. All respondents have received research questionnaires via their own Whatsapp Messenger (WA) applications using Google Forms technology. However, only 54 respondents returned the completed questionnaire per person up until the deadline for returning/filling out the designated questionnaire. This indicates that 52.94% of the total questionnaires issued were returned, or the response rate for the survey.

The study can still move on to the analysis step even though the response rate is less than 100%. Iskandar and Saragih (2018) quote Hartono (2011) as saying that a higher response rate is preferable even if it does not reach 100%. With a response rate of 30%, a survey distributed via the media (such as social media or email) is also considered sufficient. The data was then processed along with a description and grouping of the respondents based on their gender, experience, and level of education.

The majority of the 56 respondents—32 men (57.17%) and 24 women (42.86%)—were male. According to the data gathered, up to eight respondents have the authority to operate the budget; 11 are operators of the commitment module; 10 are operators of the fixed assets and/or inventory module, and 27 are other operators and/or expenditure treasurers. As a result of their sufficient experience, a total of 41 people, or 73.21% of the respondents, were noted as being/having used the old or existing system applications (RKAKL, SAS/SILABI, SAKPA/SAIBA, SIMAK-BMN, and Inventory), whereas 15 people, or 26.79%, had not used an old or existing system application for less than a year due to the implementation of the SAKTI application. Table 2 shows the complete demographic statistics information of the respondents who took part in this questionnaire.

**Table 2**. Respondent Demographics

| | Category | Total (people) | Percentage (%) |
|---|---|---|---|
| Gender | Male | 32 | 57,17 |
| | Female | 24 | 42,86 |
| | Total | 56 | 100,00 |
| Education Level | High School/Equivalent | 3 | 5,36 |
| | Diploma III | 8 | 14,29 |
| | Bachelor/Diploma IV | 35 | 62,50 |
| | Postgraduate | 10 | 17,86 |
| | Total | 56 | 100,00 |
| Based on the Authority to Use SAKTI | Financial officer | 8 | 14,29 |
| | Operator of commitment | 11 | 19,64 |
| | The operator of assets and/or inventory | 10 | 17,86 |

| | | | |
|---|---|---|---|
| | Other Operators and/or treasurer oversees spending | 27 | 48,21 |
| | Total | 56 | 100,00 |
| Working Period as a Financial Management Team, BMN, and/or Inventory | > 6 years | 16 | 28,57 |
| | 4 to 6 years | 11 | 19,64 |
| | 1 to 3 years | 14 | 25,00 |
| | < 1 year | 15 | 26,79 |
| | Total | 56 | 100,00 |

*Source: Primary data processed, 2025*

**Evaluating the Measurement Model (Outer Model)**

Validity and reliability tests are used to evaluate the measurement model. Convergent validity and discriminant validity were evaluated for the validity test, and construct reliability was evaluated using composite reliability and Cronbach's alpha criteria. The value of the loading factor can be used to determine convergent validity. The results of the loading factor test reveal that one measurement item, USE1, which serves as a gauge for the SAKTI Application's operational time, has a loading factor value that is less than the required loading value of 0.708. Due to this, one measurement item with a loading factor value of less than 0.708 was eliminated from the calculations. The loading factor value for each assessment item after reevaluating the convergent validity was 0.708. Table 3 gives an overview of the convergent validity test's outcomes.

Based on Table 3, it can be determined that every indicator used in this research exceeds the established standards for convergent validity, namely having a loading factor value greater than 0.708. Table 4 also shows the results of processing the data to look at the value of cross-loading to measure discriminant validity, composite reliability, and research constructs. In particular, it looks at the composite reliability, Cronbach alpha, and AVE values.

**Table 3.** Convergent Validity Test Results

| Variable | Item | Loading Factor (>0,708) | Result | Loading Factor (Minus USE1) | Re-test Results |
|---|---|---|---|---|---|
| Perceived Ease of Use (PEOU) | EOU1 | 0,768 | Valid | 0.768 | Valid |
| | EOU2 | 0,762 | Valid | 0.762 | Valid |
| | EOU3 | 0,915 | Valid | 0.915 | Valid |
| | EOU4 | 0,912 | Valid | 0.912 | Valid |
| | EOU5 | 0,753 | Valid | 0.753 | Valid |
| | EOU6 | 0,844 | Valid | 0.844 | Valid |
| Perceived Usefulness (PU) | USEF1 | 0.859 | Valid | 0.859 | Valid |
| | USEF2 | 0.895 | Valid | 0.895 | Valid |

| | | | | | |
|---|---|---|---|---|---|
| | USEF3 | 0.924 | Valid | 0.924 | Valid |
| | USEF4 | 0.881 | Valid | 0.881 | Valid |
| | USEF5 | 0.888 | Valid | 0.888 | Valid |
| | USEF6 | 0.721 | Valid | 0.721 | Valid |
| Attitude Toward Using (ATU) | ATT1 | 0.789 | Valid | 0.789 | Valid |
| | ATT2 | 0.799 | Valid | 0.799 | Valid |
| | ATT3 | 0.793 | Valid | 0.793 | Valid |
| | ATT4 | 0.735 | Valid | 0.735 | Valid |
| Behavioral Intention to Use (BI) | BI1 | 0.735 | Valid | 0.735 | Valid |
| | BI2 | 0.751 | Valid | 0.751 | Valid |
| | BI3 | 0.885 | Valid | 0.885 | Valid |
| | BI4 | 0.804 | Valid | 0.804 | Valid |
| Actual System to Use (USE)- | USE1 | 0.590 | Not Valid | Delete | Delete |
| implementation of the SAKTI | USE2 | 0.760 | Valid | 0.769 | Valid |
| | USE3 | 0.941 | Valid | 0.949 | Valid |
| | USE4 | 0.855 | Valid | 0.867 | Valid |

*Source: results of questionnaire data processing*

**Table 4.** Value of Cronbach's Alpha, Composite reliability, and AVE

| Variable | Cronbach's Alpha | Composite reliability | AVE | The Result |
|---|---|---|---|---|
| Perceived Ease of Use (PEOU) | 0,907 | 0,919 | 0,686 | Reliable and Valid |
| Perceived Usefulness (PU) | 0,931 | 0,934 | 0,746 | Reliable and Valid |
| Attitude Toward Using (ATU) | 0,787 | 0,918 | 0,608 | Reliable and Valid |
| Behavioral Intention to Use (BI) | 0,809 | 0,797 | 0,634 | Reliable and Valid |
| Actual System to Use (USE) | 0,828 | 0,832 | 0,748 | Reliable and Valid |

*Source: results of questionnaire data processing*

According to Table 4, all constructs have good reliability and satisfy the requirements, with the Cronbach alpha value > 0.60, composite reliability > 0.70, and AVE value > 0.50 for all variables higher than the reference value.

**Structural Model Evaluation (Inner Model)**

Structural Model Evaluation (Inner Model) Data analysis is done for the second process of testing in the evaluation of the structural model after the measurement model assessment is completed and all research constructs are found to be valid and reliable. Based on substantive theory, structural model evaluation describes the relationship between latent variables. By evaluating the structural model, which is composed of the research model's latent constructs and proposed links between them, the structural model may be evaluated. Looking at the R-square value of the variables that are influenced by the independent variables is how this test is conducted. In Table 5, the R-square values were displayed.

**Table 5**. R-Square (R2) value

| Variable | R-Square ($R^2$) |
|---|---|
| Perceived Usefulness (PU) | 0,397 |
| Attitude Toward Using (ATU) | 0.661 |
| Behavioral Intention to Use (BI) | 0.691 |
| Actual System to Use (USE) | 0,379 |

*Source: results of questionnaire data processing*

The actual system used variable's R-square value is 0.379. This value indicates that 37.9% of the system's actual use—represented by SAKTI implementation—is explained by factors outside of this research model, which accounts for the remaining 62.1%. These factors include perceived usefulness, perceived ease of use, attitudes toward use, and behavioral intention to use. The perceived usefulness variable's R-square value is 0.397, which indicates that it is influenced by the perceived ease of use variable by 39.70% while being influenced by other variables outside of this research model by the remaining 60.30%. The variable's attitude toward use has an R-square value of 0.661, which indicates that it is influenced by the variable's perception of use and perceived ease of use to the extent of 66.10%, with the remaining 33.90% being influenced by other variables outside of this study model. Additionally, the behavioral intention to use variable's R-square value is 0.691, which means that 69.10% of the behavioral intention variable's influence comes from the variables' perceived usefulness and attitude toward use, with the remaining 30% coming from other variables outside of this research model.

**Table 6.** Path coefficient and t-statistic value

| Hypothesis | Relationship | Coefficient | t-statistic (≥ 1,960) | P-Value (≤ 0,050) |
|---|---|---|---|---|
| H1 | PEOU →PU | 0,630 | 7,694 | 0,000 |
| H2 | PEOU →ATU | 0,216 | 2,289 | 0,022 |
| H3 | PU → ATU | 0,660 | 7,851 | 0,000 |
| H4 | PU → BI | 0,063 | 0,455 | 0,649 |
| H5 | ATU → BI | 0,781 | 7,205 | 0,000 |
| H6 | BI → USE | 0,616 | 8,099 | 0,000 |

*Source: results of questionnaire data processing*

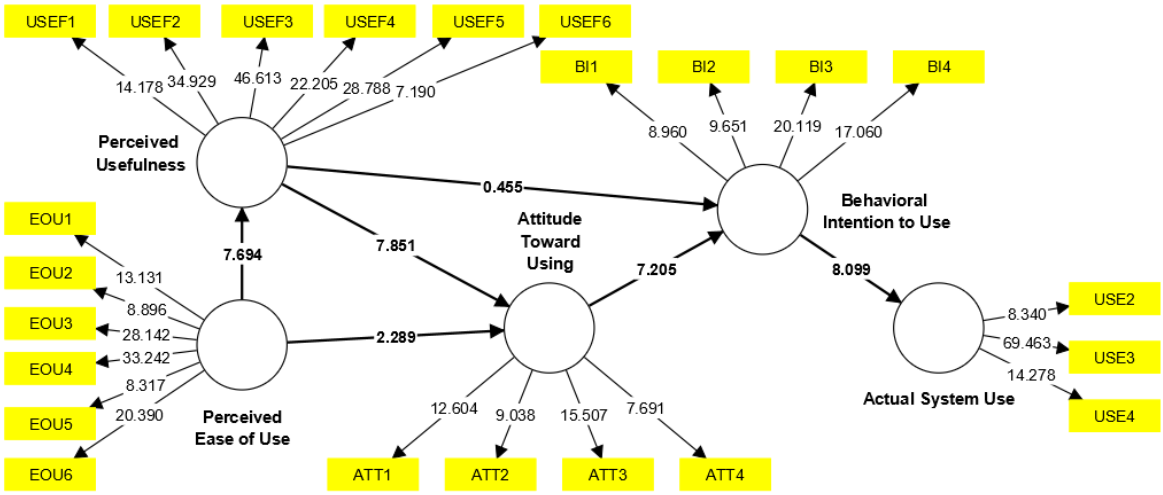


***Figure 1**. Structural Model Test Results*

## Hypothesis Testing

Not all results support the proposed hypothesis with a positive relationship direction, according to the hypothesis testing results shown in Table 6 and Figure 1. Perceived usefulness significantly influences attitudes toward using the SAKTI application and perceptions of its value. The attitude toward the use of the SAKTI application is significantly positively impacted by its perceived usefulness. The SAKTI Application's behavior intentions are significantly influenced by attitude toward usage, and behavioral intentions to use are significantly influenced by actual system use, which takes the form of putting the SAKTI Application into practice. Nevertheless, behavioral intentions to use the SAKTI application are unaffected by perceived usefulness.

The SAKTI application's perceived utility is significantly positively correlated with the perceived ease of use, according to the first hypothesis (H1). Perceived usefulness significantly benefits from the link between variables related to perceived ease of use. The SAKTI application has a t-statistics score of 7.694 and a path coefficient value of 0.630. These findings suggest a positive path coefficient value and a higher t-statistics value than the t-table (1, 96). Additionally, it is also known that the p-value is 0.0001, or smaller than 0.05. Based on these results, it is possible to say that the perceived usability of the SAKTI application has a positive and significant effect, so H1 is accepted.

The SAKTI application's usability value increases with ease of use, according to the direction of the positive influence, which is reflected by the path coefficient value. The statements included in this study questionnaire can be used to empirically explain respondents' opinions on the SAKTI system's quality. The ease of use of SAKTI is well-received by users. According to the study's findings, SAKTI operators will be more satisfied with technology adoption if they believe it to be simple to use, which will have an impact on the value of putting the SAKTI application into use at BPK.

The findings of this study are in line with Camilleri dan Falzon's (2021) research, which suggests that if a technology is simple to use, more people will be interested in adopting it. On

the other hand, if the technology is confusing, challenging, or tough to use, it will not feel beneficial. Budiman and Arza (2013), (Prabowo, 2017), and Rusminah and Hilmiati (2021) all found similar research results that showed the perceived ease of use variable had a large and positive effect on how useful the program was seen to be and how people felt about using it.

The second hypothesis (H2) states that attitudes toward use are significantly positively impacted by the perceived ease of use variable. On attitudes toward using the SAKTI application, the relationship between perceived ease of use and variables has a strong positive impact. It has a t-statistics value of 2,289 and a path coefficient value of 0.216. These findings suggest a positive route coefficient value and a higher t-statistics value than the t-table (1.96). Additionally, it is also known that the p-value is 0.022, or less than 0.050. The value is still below even though it is very close to the p-upper value's limit. Based on these results, we can say that how easy something seems to use has a positive effect on how people feel about it. This means that H2 is accepted.

The SAKTI application is more likely to be used because of the positive direction of effect, as indicated by the path coefficient value, which suggests that the application is simple to learn and use and that the operator will always have access to it. The results of this study suggest that how easy operators think the SAKTI application is to use will affect how they feel about it. This will affect how well the technology is accepted and how well the SAKTI application is used at BPK.

The third hypothesis (H3) states that the attitude toward using the SAKTI application is significantly positively influenced by the perceived usefulness variable. Attitudes toward using the SAKTI application are significantly positively impacted by the relationship between perceived usefulness characteristics. It has a t-statistics value of 7.851 and a path coefficient value of 0.660. These findings suggest a positive path coefficient value and a higher t-statistics value than the t-table (1.96). Additionally, it is also known that the p-value is 0.000, or less than 0.050. Based on these results, we can say that H3 is true since the sense of utility has a positive and significant effect on how people feel about using the SAKTI app.

According to the results of the hypothesis test, attitudes toward using the SAKTI application are positively impacted by the perceived usefulness variable. The path coefficient value's positive direction of influence means that the happier an operator is to access the application or seems to be when using the SAKTI application, the higher his assessment of the benefits of the application's utility for himself. The findings of this test are consistent with those of (Rusminah and Hilmiati, 2021) and (Budiman and Arza, 2013). Since the application is made to fit the needs and ideas of the operator, it can be said that the SAKTI application at BPK has been installed correctly if there is a willingness to use it.

According to the fourth hypothesis (H4), the perceived usefulness variable has a positive impact on behavioral intention to use. The t-statistics value for the relationship between behavioral intents to use the SAKTI application and perceived usefulness factors is 0.455, and the path coefficient value is 0.063. These findings show a positive path coefficient value but a t-statistics value that is less than or equal to 0.455 from the t-table (1.960). Additionally, it is also known that the p-value is 0.649, or greater than 0.05. Based on these results, we can say that people's plans to use the SAKTI program don't depend much on how useful they think it is, so H4 is found to be false.

The results of the hypothesis test indicate a positive relationship between behavioral intentions to use the SAKTI application and the perceived usefulness variable. The positive path coefficient value, which indicates the direction of the positive influence, indicates that even though the effect is not considerable, the behavioral intention to use the SAKTI application increases with perceived usefulness. The findings of this insignificant analysis do not support (Davis et al., 1989), which places the attitude factor of each user's behavior with four variables, one of which is behavioral intention to use the application. Davis' TAM explains the dimensions of end users' acceptance of information technology.

The incorrect explanation provided by the operator is that it is well known that using the application at particular times can be challenging due to the high volume of customers who log in. As a result, if one operator is not prepared to use the application, it will slow down other users who are. Additionally, this application is integrated with several modules that are held by various people. Because there are still issues with its use, the behavioral intention to continue using the SAKTI application is decreased in terms of its utility.

The fifth hypothesis (H5) states that behavioral intentions to use are significantly positively influenced by attitudes toward use. The SAKTI application's behavioral intentions to use it are significantly positively impacted by the link between attitudes toward use. It has a t-statistics score of 7.205 and a path coefficient value of 0.781. These findings suggest a positive route coefficient value and a higher t-statistics value than the t-table (1.96). Additionally, it is also known that the p-value is 0.000, or smaller by 0.05. These results support the idea that perceptions of usage attitudes have a big effect on people's plans to use the SAKTI application to say that H5 has been accepted.

The results of the hypothesis test show that the use-attitude variable has a positive effect on behavioral intentions to use the SAKTI application. The route coefficient value, which points in the direction of a positive effect, shows that a person's attitude toward using SAKTI is better the more they want to use it.

The behavioral intention variable to use has a strong beneficial impact on the system's actual use, as evidenced by the implementation of the SAKTI application, according to the sixth hypothesis (H6). The association between behavioral intentions and use factors has a very positive impact on how well the SAKTI application is implemented. It has a t-statistics value of 8.099 and a path coefficient value of 0.616. These findings suggest a positive route coefficient value and a higher t-statistics value than the t-table (1.96). Additionally, the p-value is also acknowledged to be 0.000, or smaller than 0.05. Based on these results, we can say that the desire to use the system has a positive effect on how it is used, specifically by putting the SAKTI application in place so that H6 is accepted as true.

According to the results of the hypothesis test, the behavioral intention variable to utilize the system significantly positively affects how the SAKTI application is used. According to the route coefficient value, which points in a positive direction, the level of actual system use—in the form of executing the SAKTI application—increases in direct proportion to the behavioral desire to use SAKTI. The statement point 3 (USE3) in this research questionnaire, which says, "Overall, I am satisfied with the performance of the SAKTI application with the highest score compared to other indicators, which is 69.453," can be used to explain empirically how respondents felt about SAKTI.

Overall user satisfaction in this study refers to how beneficial and user-friendly the SAKTI application is judged to drive usage attitudes that ultimately result in behavioral intent to use the SAKTI application by BPK operators. The propensity of operators' behavioral intentions to use the SAKTI application indicates that the SAKTI application has been implemented well and will be used in the future. Users' suggestions to other operators to use the SAKTI application, along with encouragement from the leadership, show that the implementation of the SAKTI application has been successful because they are happy with how it is being used and how much it has aided in preparing for the LKKL Semester 1 of 2022 at the work unit level. To generate the next quality LKKL and serve as a model for other ministries/agencies that will be audited at the start of next year, it is intended that the SAKTI application would be successfully implemented at BPK.

## CONCLUSION

The implementation of the SAKTI application in the BPK environment is empirically proven to be well accepted by SAKTI operators based on the TAM approach, although there is one variable that is not significant, according to the analysis and testing results. Only one of the six ideas put forward turned out to be wrong, while the other five were accepted.

The following six hypotheses are the basis for the test results: Perceived usefulness and attitude toward use are significantly influenced positively by perceived ease of use. The attitude toward using the SAKTI application is significantly positively impacted by its perceived usefulness. The behavior to continue using the SAKTI Application has a substantial beneficial impact on both the success of the SAKTI Application's deployment and the attitude toward use, which has a significant positive impact on both. Although behavioral intentions to continue using the SAKTI Application are unaffected by perceived usefulness, The IS success model developed by DeLone and McLean or the Unified Theory of Acceptance and Use of Technology (UTAUT), which incorporates multiple models, could be utilized as alternatives to the single approach and small sample used in this study. Given the intricate SAKTI architecture, this will assist the organization in better understanding how users respond to the introduction of new technology. It is advised that future research increase the research object to include more examples, possibly not just operators but also validators, approvers, and even leader management. This is done to make the system evaluation more thorough and quantitative.

In terms of the research model, the method of gathering data through questionnaires is carried out by putting all of the trust in the respondents to complete them. This type of behavior is likely to produce results that are biased toward the degree of confidence of the survey respondents. Because respondents may not have enough time or a reliable internet connection to fill out web-based questionnaires, the use of information technology (Google Forms and the Whatsapp messenger program) has not been able to fully meet the research goals (online).

The following recommendations for policy can be made based on the analysis and discussion of this research's findings: By empirically demonstrating that perceived usefulness has no discernible influence on behavior to continue using the SAKTI Application, BPK RI can use it as material for scientific considerations in making decisions, especially in motivating all SAKTI operators to use it to its fullest potential because, from a usability perspective, it is very clear to assist in the preparation of financial statements. The Finance and General Affairs Bureau, which reports to the Secretary-General, is the work unit that coordinates all SAKTI

operators across the BPK. It acts as a communication link between SAKTI operators and the ministry of finance, for example, by compiling a list of challenges and suggestions from operators to be sent to the ministry of finance as evaluation material. Also, it might be necessary to hold training sessions or workshops on how to use the SAKTI application as a BPK that all SAKTI operators must follow to create a behavioral propensity to keep using the SAKTI program once it has been successfully run.

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