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THE ANALYSIS OF ACCEPTANCE ON IMPLEMENTATION ERP ACCOUNTING IN UNIFIED THEORY OF ACCEPTANCE AND USE OF TECHNOLOGY (UTAUT) MODEL

Analisis Penerimaan dan Penerapan ERP Accounting dalam UTAUT MODEL

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ABSTRACT
This study aims to analyze acceptance of the implementation of accounting ERP in the UTAUT model. The research sample used 143 lecturers and accounting students using purposive sampling. The data analysis method used is Structural Equation Modeling with software AMOS 22.0. The results showed that social influence and self efficacy had a significant effect on behavioral intention to use. But attitude toward to use, exception performance and effort exception is not proven to have an effect on behavioral intention to use. In addition, empirical results show that facilitating conditions and behavioral intention to use have no effect on frequency to use. Finally, the results show that social influence shows the most significant influence in the UTAUT model. For further research, research can use the variable awareness and ease of use.

Keywords*: ERP, social influence, self efficacy, performance exceptancy, effort exceptancy, attitude toward to use, behavioral intention to use, facilitating conditions, frequency to use*

ABSTRAK
Penelitian ini bertujuan untuk menganalisa acceptance terhadap implementasi ERP akuntansi dalam model UTAUT. Sampel penelitian menggunakan 143 dosen dan mahasiswa akuntansi dengan menggunakan purposive sampling. Metode analisis data yang digunakan adalah Structural Equation Modelling dengan software AMOS 22.0. Hasil penelitian menunjukkan bahwa social influence dan self efficacy berpengaruh signifikan terhadap behavioral intention to use. Namun attitude toward to use, performance exceptancy dan effort exceptancy tidak terbukti berpengaruh terhadap behavioral intention to use. Selain itu, hasil empiris menunjukkan bahwa facilitating conditions dan behavioral intention to use tidak berpengaruh terhadap frequency to use. Terakhir, hasil menunjukkan bahwa social influence mneunjukkan pengaruh paling signifikan dalam model UTAUT. Untuk penelitian selanjutnya, penelitian dapat menggunakan variabel awareness dan ease of use.

Kata kunci: ERP, *social influence, self efficacy, performance exceptancy, effort exceptancy, attitude toward to use, behavioral intention to use, facilitating conditions, frequency to use*

A. RESEARCH BACKGROUND

At the time of technological advancements like today, information technology and information systems are also developing where both have an important role in the business

world. One of the roles of information technology and information systems in supporting the company's business activities is to help reduce operational costs and minimize activities carried out manually which often require more time. One concept of information systems that is growing rapidly is the implementation of Enterprise Resource Planning (ERP). ERP is a system that can be applied by companies to support business processes that are running. Enterprise resource planning (ERP) systems have redesigned organizational composition because this system ensures the assimilation of all distributed information in the organization perfectly (Davenport, 1998). ERP systems are the result of large organizations that seek to integrate business divisions that provide different information needs (Arunthari and Hasan, 2005). With the implementation of ERP, information contained in business areas such as Finance, Human Resources, Sales & Distribution, and Material Management can be integrated. Hong and Kim (2002) note that demand for it has provoked organizations to change information systems policies from developing old in-house systems to purchasing application software such as ERP systems to synergize and improve operations efficiently. Information Technology (IT) through ERP has been widely cited in literature as an important role in increasing the information needs of accountants, especially in the area of financial reporting and information management provisions (Scapens and Jazayeri, 2003; El Sayed, 2006).

B. LITERATURE REVIEW

Enterprise Resource Planning (ERP)

Scapens and Jazayeri (2003) describe ERP as a collection of application modules that are integrated and cover all business functions (including accounting). An ERP system is a module adapted to processes based on the best business practices in the industry. An ERP system includes most traditional accounting processes such as general journals, accounts receivable, cost control, budget and profitability analysis (Sadagopan, 2003; Spathis and Constantinides, 2004). Previous research shows that ERP systems can reduce the number of routine tasks performed by management accounting so that it makes it more flexible and analytic with information (Scapens and Jazayeri, 2003; Arnold and Sutton, 2007). Scapens and Jazayeri (2003) argue that accounting management practices will be more efficient and effective when supported by an ERP system. Jean Baptiste (2009) argues that accountants are key players in ERP systems, especially generalization of financial statements. Scapens et al (1996) and Scapens & Jazayeri (2003) argue that there are opportunities for ERP system business assistance.

The Unified Theory of Acceptance and Use of Technology (UTAUT)

Davis et al. (1989) suggested that the technology acceptance model (TAM) primarily used the influence of external variables' on behavioral intentions. Venkatesh et al. (2003) reviewed specifically related research over the years and discovered that each empirical model had its own characteristics. They integrated the eight models from previous literature including the theory of reasoned action (TRA), the theory of planned behavior (TPB), the technology acceptance model (TAM), the combined model of TAM and TPB(C-TAM-TPB), the extrinsic motivation (EM), the model of PC utilization (MPCU), the innovation diffusion theory (IDT), and the social
cognitive theory (SCT). They further proposed the unified theory of acceptance and use of technology (UTAUT). The UTAUT model integrated the theories proposed in related literature into four major constructs: performance expectancy (PE), effort expectancy (EE), social influence (SI), and facilitating conditions (FC).

Attitudes toward use are positive / negative individual perspectives about the appearance of certain behaviors. In particular, judgment is preferred and disliked from individual behavior (Fishbein and Ajzen, 1975; Thompson et al, 1991; Davis et al, 1992; Compeau et al, 1999). TAM explained that the individual's desire behavior using IT is influenced by the attitude toward its use (Davis, 1989). Venkatesh et al (2003) define performance expectancy as a level where individuals believe that the use of the system will help it to achieve profits in job performance. Perceived usefulness, extrinsic motivation, relative advantage and outcome expectation are the constructive roots of performance expectancy. Perceived usefulness is a derivative of the TAM model (Davis, 1989; Davis et al, 1984). Venkatesh et al (2003, p.448) define it as the degree to which a person believes that the use of a particular system will improve his job performance. TAM predicts the intention to use of the system is influenced by its perception of usefulness.

Venkatesh et al (2003) define effort expectancy as the level of ease of use of the system. This includes factors such as perceived ease of use and complexity (Venkatesh, 2000). Perceived ease of use is defined by Venkatesh et al (2003) as the level at which believers use a certain system of free effort.

In the IT environment, Venkatesh et al (2003) define social influence as the level at which individual acceptance that the importance of others believes that he should use a new system. Social factors and images are the root of the construct. Social influences include beliefs, roles, attitudes, experiences, norms and values, which will sharpen one's perception of life. The concept of social factors (also known as subjective norms) is proposed in the theory of reasoned action (Fishbein and Ajzen, 1975) and the theory of planned behavior (Ajzen, 1991). Self-efficacy can be explained as a perception or belief in a person's ability to perform a particular task (Bandura, 1997). Trust in the level of difficulty or ease will have an impact on how a person handles certain situations. Self-efficacy is argued to have several measures for the effect on task effort, persistence and performance level (Gist, 1987). A person who has a high level of control will have a high level of performance (Oliver and Shapiro, 1993). It is also debated that the accountant's perception of the ease or difficulty of using an ERP system will be influenced by experience, expertise and knowledge of technology. Theory of planned behavior suggests that there is the same variable, perceived behavioral control as influencing behavior (Ajzen, 1991).

Venkatesh et al (2003) define facilitating conditions as the degree to which individuals believe that organization and technical infrastructure are available to support system usability. This is the perception that support will be consistent with the need for potential technology adopters (Thompson et al, 1991). Then, this construct reflects the user's perception of the organization and the technology environment that is implemented to reduce obstacles in using IT. Venkatesh et al (2003) found that facilitating conditions were not significant in influencing the behavioral intention to use IT. Payne and Curtis (2008) argue that facilitating conditions are generally significant in voluntary and mandatory settings in the initial period of use, but their effects on the desire to use will disappear after that.

The initial theory that dominates user behavior research is the theory of reasoned action, the theory of planned behavior and TAM (Fishbein and Ajzen, 1975; Davis et al, 1989; Ajzen, 1991). The TAM model is one of the models that is widely used to explain the relationship between behavioral intention and actual usage in the context of IT. Davis et al (1989) define behavioral intention as the level of individual desire to conduct a behavior or action. Theory of planned behavior suggests a positive relationship between intention and actual behavior (Ajzen, 1991). Ajzen (1991) argues that behavioral intention is a strong predictor of actual behavior.

Conceptual Framework

This study presents a model that states that individual antecedents (attitude toward use, performance expectancy, effort expectancy, self-efficacy and social influence) will affect the behavioral intention to use will affect the frequency of usage (actual usage). In summary, the determinants (performance expectancy, effort expectancy, social influence, facilitating condition) and the behavioral intention to use and actual usage are taken from Venkatesh et al (2003) UTAUT model. Attitude toward use (Davis et al, 1989; Ajzen, 1991) and self-efficacy (Ajzen, 191; Compeau et al, 1999) are added as determinants in this model.

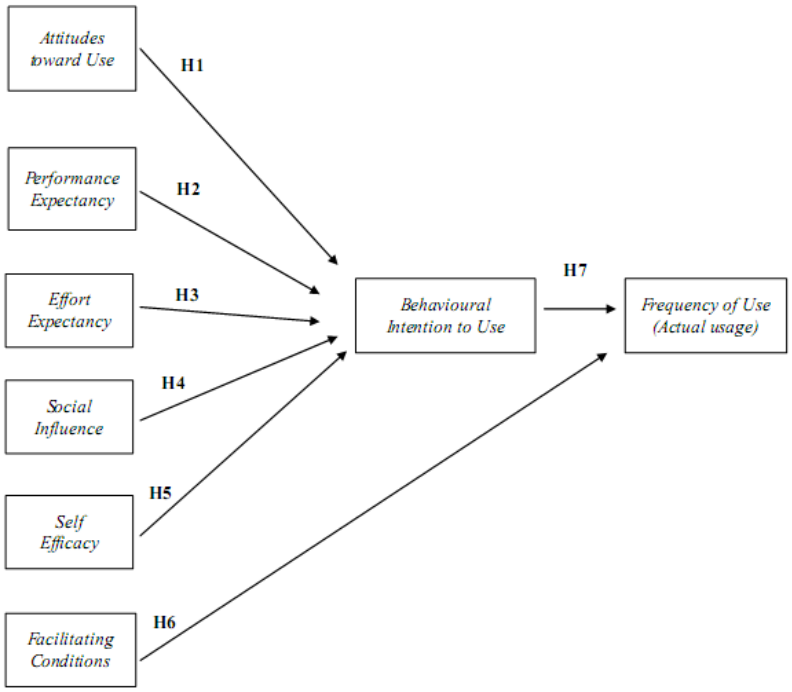

Figure 1
Conceptual Framework

The Influence Attitude toward use ERP on behavioural intention to use ERP
Previous research has found that support for the influence of attitudes in explaining technology acceptance (Taylor and Todd, 1995; Yang and Yoo, 2004; Kim et al, 2009). Previous research focuses on internet operations (Suh and Han, 2003) and medical personal acceptance of IT (Chao and Hu, 2002) has recognized variables, attitude toward use, as a significant predictor and influences the individual's behavioral intention to use IT.

The Influence Performance expectancy on behavioural intention to use sistem ERP
Performance expectancy using perceived usefulness, was found to have little strength in explaining intention to use (Venkatesh et al, 2003; Calisir and Calisir, 2004). Gupta et al (2008) found that performance expectancy significantly affected the behavioral intention to use technology. Previous research in accounting found that performance expectancy (usefulness of technology) significantly predicted technology acceptance (Bedard et al, 2003;

Loraas and Wolfe, 2006; Payne and Curtis, 2008). What is still debated is that positive performance outcomes will increase the intention to use.

The Influence Effort expectancy on behavioural intention to use ERP

Previous research investigated the influence of external variables on the use of technology, belief users and perceived ease of use. Effort expectancy, derived from perceived ease of use, was found to be significant as an IT usage predictor (Venkatesh et al, 2003; Amoako-Gyampah and Salam, 2004). Gupta et al (2008) found that effort expectancy significantly influences the behavioral intention to use technology. Previous research has also found that effort expectancy significantly influences the behavioral intention to use technology of a user in an accounting environment (Bedard et al, 2003; Pennington et al, 2006; Payne and Curtis, 2008).

The Influence Social influence on behavioural intention to use ERP

Previous research has found that a positive relationship between individual perceptions of how others want you to behave and use IT (Thomson et al, 1991; Bergeron et al, 1995; Chang et al, 2007). Gupta et al (2008) found that significant social influences influence behavioral intention to use technology. Social influences include pressure or the influence of senior management, various parties and colleagues who benefit from using ERP. In the accounting area, previous research also found support for social influence on the technology intention to use of an accounting staff (Lorass and Wolfe, 2006; Curtis and Payne, 2008). As a result, social pressure is useful for influencing the use of ERP system staff members.

The Influence Self-efficacy on behavioural intention to use ERP

In the IT literature, the concept of computer self-efficacy is recommended as an influential factor in facilitating computer use by providing needed needs (Compeau and Higgins, 1999; Venkatesh and Davis, 2000). Computer self-efficacy is defined as individual beliefs related to ability and level of control in computer use (Compeau and Higgins, 1999). Past research has revealed strong support for self-efficacy that has a direct impact on ERP use (Venkatesh and Davis, 2003; Shih, 2006; Shivers-Blackwell and Charles, 2006). Venkatesh and Davis (2003) argue that computer training aimed at self-efficacy has a positive influence on acceptance by users.

The Influence Facilitating condition on actual usage ERP

Thompson et al (1994) found that there was a significant and positive relationship between facilitating conditions and personal computer usage. Previous research found support for facilitating conditions as a predictor of the use of technology in the context of auditing (Payne and Curtis, 2008). Vatanasakdakul et al (2010) found that variable, facilitating condition is a significant predictor of the actual use of SIA among accountants.

The Influence Behavioural intention to use ERP on actual usage ERP

Previous research found empirical support for behavioral intentions that positively and directly affect the actual usage of the ERP system (Shih and Huang, 2009; Vatanasakdakul et al, 2010).

C. RESEARCH METHOD

The design of this study uses hypothesis testing, which is research that aims to test hypotheses, generally explaining the characteristics of certain relationships or differences

between groups or more in a situation. The sampling technique in this study is non-probability sampling which is a withdrawal procedure the sample is subjective, in this case the probability of selecting elements of the population cannot be determined. The sampling method used was purposive sampling / judgmental sampling, which is a sampling technique based on considerations based on certain criteria (Sekaran, 2015). The population in this study were lecturers and accounting students who had known and used Enterprise Resource Planning (ERP) applications. Respondents were taken as many as 143 people through a questionnaire with a Likert scale - 5 points. The data analysis method used in this study is Structural Equation Model (SEM) with parceling techniques that are processed using AMOS version 22.0.

Variables and Measurement

The variables in this study consist of the following seven variables:

1. Behavioral intention to use is measured using a measure developed by Ajzen and Fishbein (1980), which consists of four statement items as follows:
    a. I want to use ERP in my work if the ERP system is available.
    b. I want to use ERP as often as possible if needed.
    c. As much as possible I will use ERP in work and management on a regular basis.
    d. This is the desire of the organization so I use ERP to do my work activities.
2. Frequency of use (actual usage) measured by using questions such as "How often do you use an ERP system in one week?"
3. Attitude toward use is measured using a measure developed by Venkatesh et al (2003), which consists of five statement items as follows:
    a. I do not approve of the idea of using ERP.
    b. I like working with ERP.
    c. I have a favorable attitude when using ERP.
    d. I believe that it would be a good idea to use ERP in my work schedule.
    e. Using ERP is a stupid idea.
4. Performance expectancy is measured using a measure developed by Venkatesh et al (2003), which consists of four statement items as follows:
    a. I found that ERP is very useful for my work.
    b. Using ERP allows me to complete tasks quickly.
    c. Using ERP will increase my productivity.
    d. If I use ERP, then I increase my chances of getting a salary increase or promotion.
5. The expectancy efficiency is measured using a measure developed by Venkatesh et al (2003), which consists of four statement items as follows:
    a. My interaction with ERP allows me to complete tasks faster.
    b. This will make me an expert or expert using ERP.
    c. I found that ERP is easy to use.
    d. Learning to use ERP is easy for me.
6. Social influence is measured using a measure developed by Venkatesh et al (2003), which consists of four statement items as follows:
    a. People who are important to me, think that I should use ERP.
    b. People who influence my actions, think that I should use ERP.
    c. Management and senior staff have been very helpful in using ERP.
    d. In general, my organization supports the use of ERP.

7. Self-efficacy is measured using a measure developed by Compeau et al (1999), which consists of four statement items as follows:
    a. I am confident in using ERP even though there is nothing around me that shows how to use ERP.
    b. I am confident in using ERP even though I have never used it.
    c. I am confident in using ERP as long as people show how to use ERP.
    d. I am confident in using ERP if I have built-in help facilities as a help.

8. Facilitating coniditons are measured using a measure developed by Venkatesh et al (2003), which consists of four statement items as follows:
    a. I have important knowledge to use ERP.
    b. There are certain people or groups who are always there to help with difficulties in using ERP.
    c. I have enough resources to use ERP.
    d. ERP is not compatible with other systems that are being used.

Table 1. Validity Test

Items	P-Value	Significance	Decision
FREQUENCY OF USE (ACTUAL USAGE)			
Z	0.734*	0.000	Valid
BEHAVIORAL INTENTION TO USE (Y)			
Y.1	0.796**	0.000	Valid
Y.2	0.781**	0.000	Valid
Y.3	0.819**	0.000	Valid
Y.4	0.764**	0.000	Valid
ATTITUDE TOWARD USE (X1)			
X1.1	0.772**	0.000	Valid
X1.2	0.727**	0.000	Valid
X1.3	0.700**	0.000	Valid
X1.5	0.594**	0.000	Valid
PERFORMANCE EXPECTANCY (X2)			
X2.1	0.700**	0.000	Valid
X2.2	0.750**	0.000	Valid
X2.3	0.624**	0.000	Valid
X2.4	0.664**	0.000	Valid
EFFORT EXPECTANCY (X3)			
X3.1	0.802**	0.000	Valid
X3.2	0.875**	0.000	Valid
X3.3	0.842**	0.000	Valid
X3.4	0.551**	0.000	Valid
SOCIAL INFLUENCE (X4)			
X4.1	0.613**	0.000	Valid
X4.2	0.717**	0.000	Valid
X4.3	0.790**	0.000	Valid
X4.4	0.761**	0.000	Valid
SELF EFFICACY (X5)			
X5.1	0.815**	0.000	Valid
X5.2	0.892**	0.000	Valid

X5.3	0.883**	0.000	Valid
X5.4	0.814**	0.000	Valid
FACILITING CONDITIONS (X6)			
X6.1	0.304**	0.000	Valid
X6.2	0.368**	0.000	Valid
X6.3	0.380**	0.000	Valid

Source : SPSS 22.0

Based on the summary table testing the validity above, it is known that the statement items used in each research instrument have a p-value of 0,000 less than alpha 0.05. This means that each item of statement is declared valid.

Tabel 2
Reliability Test

Variable	n	Croanbach Alpha	Decision
FREQUENCY OF USE (ACTUAL USAGE) (Y2)	4	0.796	*Reliable*
BEHAVIORAL INTENTION TO USE (Y1)	1	0.732	*Reliable*
ATTITUDE TOWARD USE (X1)	4	0.643	*Reliable*
PERFORMANCE EXPECTANCY (X2)	4	0.615	*Reliable*
EFFORT EXPECTANCY (X3)	4	0.775	*Reliable*
SOCIAL INFLUENCE (X4)	4	0.690	*Reliable*
SELF EFFICACY (X5)	4	0.871	*Reliable*
FACILITING CONDITIONS (X6)	3	0.699	*Reliable*

Source : SPSS 22.0

Based on the table above, the Cronbach's Alpha coefficient in the construct used in the study meets the reliability criteria recommended by Sekaran (2003: 311). Thus, if all constructs in the study have a Cronbach's Alpha coefficient of at least 0.60 or more, then the respondent's response to the statements used to measure each construct is consistent and the construct is reliable.

D. EMPIRICAL RESULTS

Descriptive Statistics

Table 3
Descriptive Statistic

Variable	N	Minimum	Maximum	*Mean*	*Std. Deviation*
BEHAVIORAL INTENTION TO USE (Y1)	143	2.75	6.00	4.4528	0.7668
FREQUENCY OF USE (ACTUAL USAGE) (Y2)	143	2.00	6.00	4.1818	0.8017
ATTITUDE TOWARD USE (X1)	143	2.50	6.00	4.4283	0.6632
PERFORMANCE EXPECTANCY (X2)	143	3.00	6.00	4.5542	0.6182
EFFORT EXPECTANCY (X3)	143	2.25	6.00	4.5350	0.8009
SOCIAL INFLUENCE (X4)	143	2.25	6.00	4.5559	0.6897
SELF EFFICACY (X5)	143	2.50	6.00	4.6311	0.8146

FACILITING CONDITIONS (X6)	143	2.33	6.00	4.1538	0.7627

Source: SPSS 22.0

Based on the above table, it can be seen that out of 143 respondents, the Behavioral Intention To Use variable has a minimum value of 2.75, has a maximum value of 6.00 with an average value of 4.4528 and a standard deviation value of 0.7668 means that if the standard deviation is close to 0 then the data is not varies and if away from the number 0, the nature of the data varies. The Frequency of Use (Actual Usage) variable has a minimum value of 2.00, a maximum value of 6.00 with an average value of 4.1818 and a standard deviation value of 0.8017. Attitude Toward Use variable has a minimum value of 2.50, a maximum value of 6.00 with an average value of 4.4283 and a standard deviation value of 0.6632. The Performance Expectancy variable has a minimum value of 3.00, a maximum value of 6.00 with an average value of 4.5542 and a standard deviation value of 0.6182. The Effort Expectancy variable has a minimum value of 2.25, a maximum value of 6.00 with an average value of 4.5350 and a standard deviation value of 0.8009. Social Influence variables have a minimum value of 2.25, a maximum value of 6.00 with an average value of 4.5559 and a standard deviation value of 0.6897. Self Efficacy variables have a minimum value of 2.50, a maximum value of 6.00 with an average value of 4.6311 and a standard deviation value of 0.8146. Variable Faciliting Conditions have a minimum value of 2.33, a maximum value of 6.00 with an average value of 4.1538 and a standard deviation value of 0.7627.

Testing of the proposed hypothesis is carried out using the Structural Equation Modeling (SEM) method with the help of Amos version 22.0 software. This method is chosen because there is an endogenous variable that becomes an independent variable (exogenous) for other variables.

The basic decision making hypothesis test is to compare the p-value with a significant level of 5% (alpha 0.05). If the p-value is less than alpha 0.05, the null hypothesis (Ho) is rejected, which means that there is a significant relationship between the two variables. Likewise vice versa if the p-value is greater than alpha 0.05 then the null hypothesis (Ho) fails to be rejected, which means there is no significant relationship between the two variables.

Following are the results of hypothesis testing with the Structural Equation Modeling method:

Table 4
Hypotheses Test

Hypotheses				**Coefficient**	***C.R.***	***p-value***	**Decision H_0**
H_1 :	ATTITUDE TOWARD USE (X1)	→	BEHAVIORAL INTENTION TO USE (Y1)	0.000	-0.001	0.999	Ho diterima
H_2 :	PERFORMANCE EXPECTANCY (X2)	→	BEHAVIORAL INTENTION TO USE	-0.020	-0.22	0.820	Ho diterima

			(Y1)		8		
H_3 :	EFFORT EXPECTANCY (X3)	→	BEHAVIORAL INTENTION TO USE (Y1)	0.033	0.386	0.699	Ho diterima
H_4 :	SOCIAL INFLUENCE (X4)	→	BEHAVIORAL INTENTION TO USE (Y1)	0.587	6.583	0.000	Ho ditolak
H_5 :	SELF EFFICACY (X5)	→	BEHAVIORAL INTENTION TO USE (Y1)	0.271	3.252	0.001	Ho ditolak
H_6 :	FACILITING CONDITIONS (X6)	→	FREQUENCY OF USE (ACTUAL USAGE) (Y2)	0.073	0.751	0.452	Ho diterima
H_7 :	BEHAVIORAL INTENTION TO USE (Y1)	→	FREQUENCY OF USE (ACTUAL USAGE) (Y2)	0.007	0.072	0.943	Ho diterima

Source: AMOS 22.0

Based on the results of data processing, shows that the p-value for the first hypothesis is 0.999> alpha 0.05 (C.R. -0.001 <t-table -1.976). Thus H_{01} is accepted and H_{a1} is not supported, which means there is no influence of attitude toward use on behavioral intention use. Regression coefficient of 0,000 with positive direction means that the influence of attitude toward use towards behavioral intention use is very low. Positive direction on the coefficient value shows that the more influence the attitude toward use, the more behavioral intention use will be.

Based on the results of data processing, it shows that the p-value for the second hypothesis is 0.820> alpha 0.05 (C.R. -0.228 <t-table -1.976). Thus H_{02} is accepted and H_{a2} is not supported, which means that there is no effect of performance expectancy on behavioral intention use. Regression coefficient of -0.020 with negative direction means that the effect of performance expectancy on behavioral intention use is very low. The negative direction on the coefficient value indicates that the more influence the performance expectancy is, the lower the behavioral intention use.

Based on the results of data processing, shows that the p-value for the third hypothesis is 0.699> alpha 0.05 (C.R. 0.386 <t-table 1.976). Thus H_{03} is accepted and H_{a3} is not supported which means there is no effect of effort expectancy on behavioral intention use. The regression coefficient of 0.033 with a positive direction means that the effect of effort expectancy on the behavioral intention use is very low. Positive direction on the coefficient value shows that the more influence of effort expectancy, the more behavioral intention use. Based on the results of data processing, it shows that the p-value for the fourth hypothesis is 0,000 <alpha 0,05 (C.R. 6,583> t-table 1,976). Thus H_{04} is rejected and H_{a4} is supported which means that there is a social influence influence on behavioral intention use. The regression coefficient of 0.587 with a positive direction means that the influence of social influence on the behavioral intention use is sufficient. Positive direction on coefficient values indicates that the more influences of social influence, the more behavioral intention is used.

Based on the results of data processing, it shows that the p-value for the fifth hypothesis is 0.001 <alpha 0.05 (C.R. 3.252> t-table 1.976). Thus H_{05} is rejected and H_{a5} is supported which means that there is an effect of self efficacy on behavioral intention use. Regression coefficient of 0.271 with a positive direction means the effect of self efficacy on low behavioral intention use. Positive direction on coefficient value shows that the more influence of self efficacy, the more behavioral intention use. Based on the results of data processing, it shows that the p-value for the sixth hypothesis is 0.452> alpha 0.05 (C.R. 0.751 <t-table 1.976). Thus H_{06} is accepted and H_{a6} is not supported, which means there is no faciliting influence on actual usage. The regression coefficient of 0.073 with a positive direction means that the faciliting conditions influence the actual usage (actual usage) is very low. Positive direction on coefficient values indicates that the more faciliting conditions influence the more frequency of use (actual usage).

on the results of data processing, shows that the p-value for the seventh hypothesis is 0.943> alpha 0.05 (C.R. 0.072 <t-table 1.976). Thus H_{07} is accepted and H_{a7} is not supported, which means there is no influence of behavioral intention use on frequency of use (actual usage). Regression coefficient of 0.007 with a positive direction means that the influence of behavioral intention use on frequency of use (actual usage) is low. The positive direction on the coefficient value indicates that the more influence the behavioral intention use the more frequency of use (actual usage).

E. CONCLUSION

From several hypotheses that have been carried out in the previous chapter, in this chapter explain some conclusions, namely: (1) there is no significant Attitude influence toward using the Behavioral Intention to use, (2) there is no significant effect on Performance expectancy on Behavioral intention to use, (3) there is no significant effect of Effort expectancy on the Behavioral intention to use, (4) there is a significant influence of Social influence on Behavioral intention to use, (5) there is a significant effect of Self efficacy on Behavioral intention to use, (6) there is no significant influence of the Facilitating conditions on Frequency of use (Actual Usage), and (7) there is no significant effect of Behavioral intention to use on Frequency of use (Actual Usage). The variables that influence the biggest intention to use Behavior in Respondents are Social influence. For further research, it is expected to be able to use a qualitative survey approach through interviews or focus group discussions to get responses from respondents. In the case of the sample being the object of research, the researcher should further increase the number of respondents to be used. In addition to the above, it is also expected that further research will examine other related factors, including awareness and ease of use.

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