

ATTITUDE OF VILLAGE GOVERNMENT TO USE E-VILLAGE BUDGETING (EVB) IN COMPILATION OF ADD : AN INTEGRATION OF DECOMPOSEED THEORY PLANNED BEHAVIOR AND RISK

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Abstract

This study aims to examine the effect of perceived ease of use, perceived usefulness, compatibility and perceived risk toward the attitude of e-Village Budgeting (EVB) system user. The use of the mandatory EVB system, as well as the obligation to use information systems in village budgeting, make research on user attitudes appealing to be researched. Data analysis using Partial Least Square (PLS) with WarpPLS software version 3.0. The results showed that 1) Perceived Usefulness becomes the determinant factor of user attitude in using EVB system. 2) Perceived ease of use does not affect the attitude of users of EVB system. 3) Compatibility does not affect the attitude of users of EVB system and 4) Perceived risk does not affect the attitude of users of EVB system. This is because the perceived ease of use as a threshold variable and past users who previously used the manual budgeting system also affect the fit or not the EVB.

Keywords: e-village budgeting (EVB), attitude, village government

1. INTRODUCTION

Currently Information System (SI) becomes an important thing for anyone, especially for an organization. The use of SI in an organization will help the organization more effectively in achieving organizational goals. Benefits of the application of SI, among others SI can be used as a tool of planning, control and help in making a decision. For public organizations, the use of SI will be able to help realize transparent and accountable public services (banyuwangikab.go.id). So it can be said that SI can not be separated with the activities of an organization, especially in the public sector to be more transparent so that will facilitate the community in monitoring.

SI became the main pillar in supporting the implementation of government in Banyuwangi. Starting from the Local Government to the Village Government. The initial step to realize it is to cooperate with PT.Telkom for the installation of 1,000 free wifi points throughout the district of Banyuwangi. More than 40 public service innovations that are made in the Banyuwangi Government include: Smart Kampung, Simade, Transparency of Budget

Management, Government Accountability and E-village Budgeting (EVB).

Explained in Act No. 6 of 2014 on the village, the central government requires the village government to use information systems in the administration. The obligation to use SI is not without reason, but based on several things. First, because of the amount of funds allocated by the central government to the village government. The government wants to create an independent village, independently here it means that every village must be able to arrange and manage its village funds in a transparent manner that can be accounted for. Third, increasing public participation with the openness of budget management.

The use of information systems in the village administration is mandatory (Law No. 6 of 2014). So every village must use the information system in organizing the government, without exception. This obligation will certainly bring up the problem considering the previous village administration is done manually, especially in the preparation of the budget. Under conditions of use of the required information system such as this, the actual use of the system is determined by the user's attitude to the system used (Hartono, 2007).

That's why research on user attitudes is an interesting topic to research.

The village government in Banyuwangi uses the E-Village Budgeting (EVB) system to arrange the budget. Banyuwangi became the pioneer of the District with an online financial system. The implementation of the EVB system is not without reason, some of the objectives of EVB implementation, among others, is to transparency of budgeting, facilitate monitoring of development up to the corners of the village and to synergize development objectives between village and district level. In addition, the implementation of EVB also aims to protect the village apparatus so that the use and allocation of village funds becomes more effective and in accordance with the rules (banyuwangikab.go.id).

The application of the use of the EVB system for the preparation of this budget is in line with the Village Ministry (kemendes.go.id) program on the realization of village information disclosure. Village information disclosure is a self-directed effort to increase the capacity, initiative, willingness and participation of the community in supporting village development. The Kemendes program targets the development of information systems in each village consisting of BUMDes management information system, online village portal, village financial transparency, village services and village monitoring (kemendes.go.id).

Research on attitudes on the use of compulsory systems is interesting (Agag & El-Masry, 2016), this study focuses on the factors that influence the village government's attitude in using the EVB system. The individual's decision to adopt a new information system is based on his attitude to the information system (Davis, 1989). In the context of the use of information systems, the attitude that benefits the individual will be reflected in the continued use of the system, otherwise an unfavorable attitude will stop the use of the system (Ayo, Oni, Adewoye, & Eweoya, 2016). This study uses a model taken from the decomposition of attitudes in the theory of Decomposed Theory of Planned Behavior (DTPB) (Lau, Yen, & Chau, 2001) with the addition of risk variables (Lee, 2009)

2. THEORY AND HYPOTHESES

2.1. Behavioral Information System

Implementation of SI in an organization is not always successful, and often fails in its application. Failure of application of this SI is due to human being as the subject or user refuse even reluctant to use it. Acceptance or rejection in using the system is a behavior (behavior) (Hartono, 2007: 7). Behavioral Information systems learn how the development of an information system in an organization by directing the behavior of individuals in relation to information systems to fit the purpose of the application of information systems. Some research indicates that the cause of failure of application of SI in an organization lies in behavioral aspect (Jogiyanto, 2008; 1). For SI to be well received, then the reject behavior needs to be changed or SI needs to be prepared in advance for SI users to behave to accept the SI used.

2.2. Decomposed Theory of Planned Behavior (DTPB)

DTPB is a theory model combination between technology acceptance model (TAM) and theory of planned behavior (TPB). The difference between DTPB and TPB lies in the determinants of attitude constructs (Pratiwi, 2015). In the DTPB model, attitude constructs depend not only on perceived ease of use and usability perceptions, but also by matches.

(Davis, 1989) defines attitude as a positive or negative feeling, likes or dislikes someone to want to use a particular system. Attitude is the level of self-evaluation when a person feels advantaged or disadvantaged through multiple objects (Ajzen, 1991). In this study attitude is defined as positive or negative perceptions, feelings of love or dislike of village government in using EVB system.

The perception of ease of use is the level of one's belief that using SI is easy and to use it, does not require hard work (Davis, 1989). In this study the perception of ease of use is defined as the village government's belief that

using the EVB system is an easy thing and to use it does not require a hard effort.

Usability perceptions are defined as the level of user confidence that the system used will be able to facilitate its work (Koufaris, 2002 and Teo, 2001). (Davis, 1989) defines usability perceptions as the level of belief that one assumes that using a particular system will improve its performance. In this study the perception of utility is defined as the level of trust of the village government that using the EVB system will facilitate in the preparation of the budget.

Several previous studies by (Davis, 1989; Agag & El-Masry, 2016, Pratiwi, 2015, Ayeh, Au, & Law, 2013; Chau & H, 2001; Chau & H, 2001; Hsu & Lu, 2004) found that perceived ease of use and perceived usefulness have a positive effect on user attitudes of the system. This research tries to re-examine the effect of perceived ease of use and perceived usefulness to attitude on different fields. For that formulated hypothesis as follows.

H1 Perceived ease of use positively affects the attitude of village government to use the EVB system.

H2 Perceived Usefulness positively affects the attitude of village government to use EVB system.

(Taylor & Todd, 1995) define compatibility as the extent of an innovation in accordance with current user's values, including past experience and user needs. Compatibility is the level of confidence in a technological innovation consistent with existing values, needs and the past (Baridwan, 2012). In this study, a match is defined as the use of EVB system in village administration is a requirement that has become a lifestyle in the administration of government. Several studies have shown that the suit positively affects the behavior of system users such as (Cho, 2006), (Hung, Chang, & Yu, 2006) and (Lau et al., 2001). This study attempts to re-examine the effect of compatibility on user attitudes on village administration in Banyuwangi. For that formulated hypothesis as follows.

H3 Compatibility positively influence the village government's attitude to use EVB system.

2.3. Risk

Risk becomes the decisive factor that influences the adoption of a particular system (Gewald and Dibbern, 2009). (Hsu & Lu, 2004) define risk perception as a customer perception of uncertainty and unintended consequences when doing something. EVB is a new system for the village government, it will certainly be many consequences that may arise when using the EVB system. (Lee, 2009) study examining the adoption of online trading applications in Hong Kong found that risk perceptions negatively affected the attitudes of online trading application users. This study tried to re-examine the effect of perceived risk on the attitude of users of EVB system in Banyuwangi. For that formulated hypothesis as follows.

H4 Perceived risk negatively affect the attitude of village government to use the EVB system.

2.4. E-Village Budgeting (EVB)

EVB is a system used by the village government in Banyuwangi district to develop an integrated village budget in the online network. The purpose of the implementation of EVB system is to realize budget transparency and monitoring of village development by local government. The second objective of implementing the EVB system is to harmonize the development goals between village government and local government. In addition, EVB also aims as a protector of village government in managing a budget large enough to fit the rules (banyuwangikab.go.id).

In general, EVB system consists of three parts, namely planning, governance and evaluation. EVB system is used as media in making village budget planning that is adjusted with District planning. Governance is a governance of village government based on the prevailing principles. The evaluation is intended, the EVB system is used as a monitoring of local government on the performance of village government on village planning and development.

3. RESEARCH METHODS

This research was conducted on village administration in Banyuwangi. The population in this study is all villages in Banyuwangi by taking one village officer device that plays as a

user of EVB system. Banyuwangi reGENCY has 189 villages spread over 25 districts. Researcher use slovin formula to determine the amount of sample so that got 128 samples. The data used in this study comes from primary data, using survey method.

The data in this study were analysed using warPLS software version 3.0. PLS is a part of SEM-based variants that can simultaneously test the measurement model to test the validity and reliability as well as structural testing for hypothesis testing with prediction model.

4. RESEARCH RESULTS

A total of 128 questionnaires were distributed from February to May 2017. There were 9 non-return questionnaires and 2 questionnaires were not processed, so there were 117 questionnaires that could be processed.

4.1. Hypothesis Test

Hypothesis test is done by looking at coefficient value of path and p value. This study uses a significance level of 5%. All hypotheses in this study have relationship direction, so the p value displayed in the PLS output will be divided into two for one tailed test. So the hypothesis is accepted if the magnitude of the p value divided by two is less than 0.05 and the path coefficient value corresponds to the hypothesized direction (appendix table 1).

4.2. Discussion of Hypothesis Testing Results

This study examines the factors that influence the village government to use the EVB system. Here is a discussion of the results of the four research hypotheses.

4.2.1. Discussion Effect of Perceived Ease of Use on Attitude

The result of analysis shows that there is influence of perceived ease of use to attitude of village government in using EVB system but not significant, so the first hypothesis is rejected. This means that the perceived ease of use does not affect the attitude of the village government as an EVB user to use EVB.

If looking at the respondent's demographic table (appendix table 3) on the education level of respondents, it shows that the average of the last undergraduate education. This should be a supporter of respondents in receiving and using an EVB system used. However, this study shows that perceived ease of use does not affect user attitudes, this is because perceived usefulness is a threshold variable (Heijden, Hans, Tibert, & Creemers, 2003). That is, once a certain level of evaluation is achieved, the perceived ease of use no longer contributes to a positive attitude. Therefore, perceived ease of use affects attitudes only at low evaluation levels, when respondents perceive them as incapable or weak in technology. High level of education, making respondents feel no need more convenience in using the EVB system, so the perceived ease of use does not affect the attitude of respondents in using the EVB system.

4.2.2. Discussion Influence Perceived Usefulness to Attitudes

The result of the analysis shows that there is a significant influence of the perceived usefulness of the village government attitude in using the EVB system, so that the second hypothesis is accepted. This means perceived usefulness affects the attitude of village government as EVB users to use EVB. The more users believe that EVB will be a facility in the preparation of the budget, then the user attitude towards EVB the better.

The EVB system itself is made not only for use as a budget system, but the EVB system also provides protection to village officials regarding mistakes in budgeting. Given the assurance of correctness and conformity of the output generated by the EVB system with the applicable regulations, make the system users feel secure. The sense of security in using the EVB system, makes the EVB system users feel that the EVB system used is very usefull and a facility in the work, so that the benefits felt by the user to make users have a positive attitude towards the system used.

4.2.3. Discussion Influence Compatibility to Attitudes

The result of the analysis shows that there is influence of the attitudes toward village government attitude in using EVB system but

not significant, so the third hypothesis is rejected. This means match does not affect the attitude of the village government as EVB users to use EVB. The rejection of the third hypothesis shows that respondents have not felt fit with the EVB used, because EVB is related to the past of system users. The use of manual budgeting system that has been done for years has become a habit, so the change from manual to EVB takes time to feel fit and accustomed to the new EVB.

If looking at the respondent's demographic table (appendix table 3) shows the average respondent has worked in government for more than 8 years. This long time will certainly make someone familiar with what he does in the work. The compatibility of this research is defined as the compatibility of a technological innovation with the user's past. The duration of the user using the manual system, making the user feel that the EVB system applied is different or not the same as what he used to do in the past, so that the fit of EVB system users does not affect the attitude of users in using the EVB system.

4.2.4. Discussion Influence Perceived Risk to Attitude

The result of analysis shows that there is influence of perceived risk to village government attitude in using EVB system but not significant, so fourth hypothesis is rejected. This means that the perceived risk by users of the EVB system does not affect the attitude of the village government to use the EVB system.

The non-acceptance of the fourth hypothesis can be seen from the indicators used to reflect the perceived risk in this study. Indicators used as risk considerations that may occur when using the EVB system for its attitude in this research there are three, i.e. not functioning as usual, expenses and wasted time. Respondents in this study did not consider these three possibilities as an obstacle to their attitude in using the EVB system. According to some respondents, the most frequent complaints are limited to unstable internet network, so this constraint is outside the EVB system or as a support facility, so users do not feel the risk of using the EVB system. For further research, it is better to add support facilities outside the system variables studied such as network to obtain a better model.

5. CONCLUSIONS

The results of this study indicate that perceived usefulness is the only factor affecting the attitude of users of the EVB system. This means that users who benefit from the application of EVB will tend to have a positive perception to use the EVB system. In addition, this study found that perceived ease of use, compatibility and perceived risk do not become the determinants of village government attitudes in using the EVB system. Our suggestion is that if the government wants to implement a new system it needs to be ensured that the system being used has clear benefits, so that the objectives of implementing the system can be realized.

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Appendix

Table 1 : Result

Hypothesis	Description	Coefficient Value	P Value	Significancy	Decision
H1	PKP -> SKP	0.298	0.057	Not Significant	Rejected
H2	PKG -> SKP	0.375	0.002	Significant	Accepted
H3	KCK -> SKP	0.071	0.138	Not Significant	Rejected
H4	PRS -> SKP	0.097	0.106	Not Significant	Rejected

Table 2 : Research Instrument

Konstruk	Research Instrumen
Perceived easy of use (PKP) (Hsiu and Lin, 2011)	<ol style="list-style-type: none"> 1. Learning to use EVB is easy for me. 2. It's very easy to use EVB to complete budgeting. 3. Using EVB does not require much effort. 4. Overall I believe that using EVB is easy.
Perceived Usefullnes (PKG) (Chiu <i>et al.</i> , 2007)	<ol style="list-style-type: none"> 1. The EVB system is useful for the budgeting process.. 2. budgeting using EVB is beneficial for me 3. The advantages of using EVB for budgeting outweigh the disadvantages. 4. Overall using EVB to build a budget would be advantageous for me.
Compatibility (KCK) (Hsiu and Lin, 2011)	<ol style="list-style-type: none"> 1. EVB fits my lifestyle. 2. Adopting EVB fits the way I like to budget. 3. Adopted EVB in budgeting according to my work style.
Perceived Risk (PRS) (Hsu and Chiu, 2007)	<ol style="list-style-type: none"> 1. It's possible that EVB isn't working properly and may not provide the desired benefits. 2. There is the potential for more costs associated with using EVB. 3. There is a possibility that time is wasted when an error occurs in the budgeting process due to having to repeat it again
Attitude (SKP) (Hsiu and Lin, 2011)	<ol style="list-style-type: none"> 1. Using EVB in budgeting is a good idea. 2. Using EVB in budgeting is a wise idea. 3. I like to use EVB in preparing budgeting.

Table 3 : Respondent Demographic

No	Information	Total	%
1	Gender :		
	a. Male	91	77,78%
	b. Female	26	22,22%
	Total	117	100%
2	Level of Education		
	a. High School	39	33,33%
	b. Diploma	11	9,40%
	c. Bachelor	67	57,26%
	Total	117	100%
3	Work Experience		
	a. < 1 years	8	6,84%
	b. > 1 years – 2 years	13	11,11%
	c. > 2 years – 4 years	35	29,91%
	d. > 4 years – 8 years	23	19,66%
	e. > 8 years	38	32,48%
	Total	117	100%
4	Experience Using EVB		
	a. < 6 month	21	17,95%
	b. 6 – 12 month	27	23,08%
	c. 13 – 18 month	33	28,21%
	d. 18 – 24 month	26	22,22%
	e. > 24 month	10	8,55%
	Total	117	100%