

INTERNSHIP REPORT

MINISTRY XYZ

**(Analysis of the Effectiveness of the MonSAKTI Application in Monitoring the
Quality of Financial Reports Data Using the Approach in the Technology
Acceptance Model (TAM))**



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MONITORING THE QUALITY OF FINANCIAL REPORTS DATA USING THE
APPROACH IN THE TECHNOLOGY ACCEPTANCE MODEL (TAM)**

AN INTERNSHIP REPORT

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DECLARATION OF AUTHENTICITY

I hereby declare the originality of my Internship Report. I have not presented the work of others for my university degree, nor have I presented the words, ideas or expressions of others without acknowledgment. If in the future this statement proves to be untrue, I am willing to accept any sanctions in accordance with the stipulated provisions or the consequences.

Yogyakarta, 17 January 2024



Fadhila Syifa Khairunnisa

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ABSTRACT

Monitoring Sistem Aplikasi Keuangan Tingkat Instansi (MonSAKTI) is an application used by the Indonesian central government to conduct supervision and control to ensure the quality and accuracy of financial data in government agencies. This study aims to analyze the effectiveness of the MonSAKTI application in monitoring the quality of financial report data by users within the Directorate DEF using the Technology Acceptance Model (TAM). The data used is primary data sourced from questionnaires that have been distributed and filled out by 32 respondents from 6 sub-directorates. This study uses Partial Least Square data analysis techniques and the method used in testing the hypothesis is the T-statistic test by paying attention to the p-value obtained through the bootstrapping procedure and processed through SmartPLS 4.0 software. The results showed that the perceived usefulness by users positively influences the actual usage of the MonSAKTI application in monitoring the quality of financial statement data. In addition, the perceived ease of use by users positively influences the actual use of the MonSAKTI application in monitoring the quality of financial statement data.

Keywords: MonSAKTI Application, Technology Acceptance Model, Financial Reporting

ABSTRAK

Monitoring Sistem Aplikasi Keuangan Tingkat Instansi (MonSAKTI) merupakan aplikasi yang digunakan oleh pemerintah pusat Indonesia untuk melakukan pengawasan dan pengendalian untuk memastikan kualitas dan keakuratan data keuangan di instansi pemerintah. Penelitian ini bertujuan untuk menganalisis efektivitas aplikasi MonSAKTI dalam memonitoring kualitas data laporan keuangan oleh pengguna pada lingkup Direktorat DEF dengan menggunakan Technology Acceptance Model (TAM). Data yang digunakan adalah data primer yang bersumber dari kuesioner yang telah disebar dan diisi oleh 32 responden dari 6 subdirektorat. Penelitian ini menggunakan teknik analisis data Partial Least Square dan metode yang digunakan dalam pengujian hipotesis adalah uji T-statistik dengan memperhatikan nilai p-value yang diperoleh melalui prosedur bootstrapping dan diolah melalui software SmartPLS 4.0. Hasil penelitian menunjukkan bahwa persepsi kebermanfaatan oleh pengguna berpengaruh positif terhadap penggunaan aktual aplikasi MonSAKTI dalam memantau kualitas data laporan keuangan. Selain itu, persepsi kemudahan penggunaan oleh pengguna berpengaruh positif terhadap penggunaan aktual aplikasi MonSAKTI dalam memantau kualitas data laporan keuangan.

Kata kunci: Aplikasi MonSAKTI, Technology Acceptance Model, Pelaporan Keuangan

CHAPTER I

INTRODUCTION

1.1. Background

The development of technology and information in the 5.0 era is very influential in everyday life. Technological developments have also driven progress and changes in the adjustment of human work including the accounting profession in financial reporting. Increasing technological sophistication will help companies in producing quality information. For a government agency, implementing an accounting information system in technological developments will majorly impact the company in managing finances and producing accurate and timely financial reports.

The government has a role in implementing and realizing good, transparent, and accountable governance in Indonesia by implementing the concept of Good Government Governance (GGG) to increase trust for users of financial statements. According to the United Nations Development Program (UNDP), good governance manages the economy and politics from various levels properly. The government, including the Ministry XYZ, needs to optimize sophisticated and integrated information systems that allow the government to monitor financial management more efficiently and accurately. Thus, this is an important step in realizing the concept of Good Governance Government (GGG) which can build public trust and maintain integrity in financial administration.

To realize the concept of Good Governance Government, the central government has issued Presidential Instruction No.3 of 2003 on the national policy and strategy for the development of E-Government Indonesia. To support the achievement of good, accountable, and transparent governance, the government implemented the Government Financial Management and Revenue Administration Project (GFMRAP). One of the biggest components of change in GFMRAP is the modernization of the state budget and treasury in the form of the implementation of the *Sistem Perbendaharaan dan Anggaran Negara* (SPAN) and the *Sistem Aplikasi Keuangan Tingkat Instansi* (SAKTI). The changes to be implemented include simplifying applications that are currently very numerous in work units with separate databases, into one application with an integrated

database. The implementation of SPAN and SAKTI uses the treasury reference model as a baseline, with modifications to suit the needs of the Government of Indonesia. The model underscores the importance of state financial management integration as the basis for state financial governance and accountability.

Furthermore, the *Direktorat Jenderal Perbendaharaan* (DJPb) developed a monitoring application used to review the work of SAKTI called MonSAKTI (Monitoring SAKTI). The MonSAKTI application has officially been used since the issuance of Director General of Treasury Letter Number S-29/PB/PB.6/2022 dated July 12, 2022. One of the functions of the MonSAKTI application is to monitor and improve the efficiency and effectiveness of the implementation of the reconciliation process and the preparation of financial reports. The Directorate General of Treasury issued *Perdirjen Perbendaharaan* Number Per-8/PB/2023 concerning Procedures for Monitoring the Quality of Financial Statement Data which aims to improve the quality of financial statement data in a shorter period so that financial statements can be prepared more quickly. The quality of financial statement data is a condition that describes financial transaction data and *Barang Milik Negara* (BMN) transactions in accounting entities that will be processed into financial statements. Quality financial statements are financial statements that can complete their transactions appropriately and fulfill all applicable provisions. To achieve this goal, the Directorate General of Treasury as the application developer needs to evaluate and develop the application further so that the MonSAKTI application can provide maximum benefits in improving efficiency and effectiveness in the reconciliation process and preparation of financial statements.

For analyzing further impact, it is crucial to research behavior in the implementation of an information system. One of the models used in this research is the Technology Acceptance Model (TAM). TAM is used in this study to analyze the factors that influence the acceptance of the MonSAKTI application in conducting financial reporting by users. This research explains the Ease of Use that affects the Usefulness of the application in using the new system so that it can attract their desire to use the system. This study uses the TAM model research concept by Davis and Venkatesh (1996). This concept shows that Perceived Ease of Use and Perceived Usefulness can influence a person to use a system or technology. This is because the variables of Perceived

Usefulness and Perceived Ease of Use are the most important factors in influencing user intention to use a system. Attitude toward using and behavioral intention to use are factors that influence users to use a system, but do not guarantee that users will use the system. Attitude toward using and behavioral intention to use in the TAM model can be an intervention variable that affects the Actual Usage of a system.

Research using the TAM concept in the acceptance of the SAKTI application on employees of the DJPb Ministry of Finance has been conducted by Prabowo (2017). The study proves that Perceived Ease of Use and Perceived Usefulness can explain that based on these variables the SAKTI application can be accepted by its users and has a significant influence on system acceptance. Lestari, Hizazi, and Gawon (2020) also show that TAM can be used as a tool to analyze and measure user acceptance and readiness of an accounting information system application. The results of this study indicate that Perceived Ease of Use affects Perceived Usefulness. The more user finds it easy to use the application, the more work unit operators can complete financial reports with higher quality and can improve their performance in completing financial reports. The results also show that the attitude of use affects the acceptance of applications which causes a more enthusiastic attitude of operators in completing higher quality financial reports as an implementation of an accrual-based accounting system. However, the study showed no influence between Perceived Ease of Use on application acceptance because the operators still thought that the application was far from what they expected. In the mentioned studies, it was found that a system can be enthusiastically accepted by its users if the system has benefits.

Based on the background of the problems that have been described, the researcher interested in conducting research related to the effectiveness of monitoring financial reports through applications with the title **“Analysis of the Effectiveness of the MonSAKTI Application in Monitoring the Quality of Financial Reports Data Using the Approach in the Technology Acceptance Model (TAM)”**. To understand the extent to which users accept this new technology by utilizing the TAM (Technology Acceptance Model) theory approach as the main reference basis in the entire series of this study.

1.2. Problem Formulation

Based on the explanation related to the analysis of the effectiveness of the MonSAKTI application in monitoring the quality of financial statement data that has been explained in the background, the research problem can be formulated as follows:

1. Does Perceived Usefulness affect users in accepting the MonSAKTI application in monitoring the quality of financial report data?
2. Does Perceived Ease of Use affect users in accepting the MonSAKTI application in monitoring the quality of financial report data?

1.3. Purpose of Internship Report

1. To identify whether Perceived Usefulness affect users in accepting the MonSAKTI application in monitoring the quality of financial report data.
2. To identify whether Perceived Ease of Use affect users in accepting the MonSAKTI application in monitoring the quality of financial report data.

1.4. Report Systematic

In this research, the writing systematics will be presented in 6 chapters so that it can be easily understood.

CHAPTER I INTRODUCTION

The first chapter of this research explains and describes the background of the problem, problem formulation, objectives of the research, benefits of research and writing systematics.

CHAPTER II LITERATURE REVIEW

The literature review in this study contains the basic concepts and principles needed to detail the framework and identify relevant variables. This chapter contains a theoretical basis that includes previous research that is relevant to the research topic.

CHAPTER III RESEARCH METHOD

In this chapter, the author describes data analysis methods, variable definitions and measurements, data collection methods, types and sources of data, population and research samples, data quality tests, and hypothesis testing.

CHAPTER IV RESULT AND DISCUSSION

This chapter explains the author's activities during the internship such as the company profile and the author's activities during the internship. In this chapter contains a discussion of the results of the data obtained in the study based on data processing that researcher have carried out. The results of data processing are displayed and explained both in tabular and graphical form. This chapter is a reference for concluding Chapter V, namely conclusions and recommendations.

CHAPTER V CLOSING

This chapter contains conclusions, limitations, and recommendation from the results of the research analysis conducted by the author and suggestions for the results achieved and problems found during the research so that recommendations need to be made to be studied more deeply in subsequent studies.

1.5. Benefits of Scientific Work

1.5.1. For Students

- a. Providing direct experience and insight into the world of work so that it can train and improve the researcher's problem-solving skills related to the problems that occur.
- b. Increase practical experience regarding the application of government accounting in producing financial statements of the Ministry XYZ.
- c. Provide a deeper understanding of the government financial system, especially in the practice of preparing financial statements.

1.5.2. For Company

- a. To improve the quality of information for users of financial statements to improve the concept of accountability/transparency of financial managers of the Ministry of Finance of the Republic of Indonesia.

- b. Assist in maximizing operational effectiveness and efficiency in carrying out supervision and management of financial reports.
- c. Enable the establishment of a good relationship between the Ministry XYZ and Universitas Islam Indonesia.

1.5.3. For Accounting Study Program FBE UII

- a. As a means to establish a closer working relationship with the Ministry XYZ to assist in relevant projects.
- b. The benchmark of students' ability to apply knowledge to produce graduates who are relevant and ready to enter the world of work.
- c. As an evaluation material for the internship report conducted by students for future curriculum development to be even better.

CHAPTER II

LITERATURE REVIEW

2.1. Literature Review

2.1.1. *Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI)*

Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) is one part of the Integrated Financial Management Information System (IFMIS) so that adaptation is needed for the integration of state financial management, with the basic principles of financial management. According to Minister of Finance Regulation Number 159/PMK.05/2018, SAKTI is an application used by work units to support the implementation of *Sistem Perbendaharaan dan Anggaran Negara (SPAN)* in conducting financial management which includes the stages of planning to budget accountability.

SAKTI is used by accounting entities and reporting entities of Ministries/Institutions. The SAKTI application has main functions that can support the entire budget cycle from planning, implementation, and to budget accountability. SAKTI consists of several modules to carry out these functions, including the budgeting module, commitment module, payment module, treasury module, inventory module, fixed asset module, receivables module, and accounting and reporting module.

All applications related to the management of state finances, which were previously numerous and stood on their own, were then integrated into one application with an integrated database in SAKTI. This simplification of the application system has the aim of reducing the occurrence of human errors, duplication of work, and repetition of data entry which causes data differences between one application and another application so that the information generated is inaccurate. SAKTI adopts new business processes that integrate with the business processes in SPAN

on the side of the *Bendahara Umum Negara* (BUN), which was implemented before the implementation of SAKTI.

2.1.2. Monitoring Sistem Aplikasi Keuangan Tingkat Instansi (MonSAKTI)

In presenting reliable and accountable Financial Statements, the work unit monitors the quality of financial statement data using the *Monitoring Sistem Aplikasi Keuangan Tingkat Instansi* (MonSAKTI) application. SAKTI application users use the MonSAKTI application to carry out internal supervision and control of work units, monitoring and evaluation of work unit budget implementation, and monitoring and evaluation of application systems.

To maintain the quality of financial report data, there are several features available in the MonSAKTI application, including To Do List, Monitoring, Reconciliation, Financial Report, State Property Report, List/Details, Data Validity, Download Detail Data, and Thematic. MonSAKTI application has two main functions, namely the function of monitoring and evaluating the implementation of budgets and; the function of supervision and internal control of work units. The existence of these functions in the MonSAKTI application will help ensure compliance with each stage in the SAKTI application.

The monitoring function in the MonSAKTI application can be accessed by all ministries/institutions. The monitoring functions in the MonSAKTI application include; (1) monitoring the effectiveness of budget use, (2) monitoring state cash receipts including tax rebate receipts on APBN exemptions, (3) reconciliation of financial reports carried out automatically, (4) monitoring payment transactions in real-time, (5) monitoring contract implementation by the timeline, (6) monitoring treasury transactions in real-time, (7) monitoring inventory and asset transactions in real-time.

2.1.3. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a theoretical model that can be used to analyze the factors that influence the acceptance of an information system. TAM adopts the TRA (Theory of Reasoned Action) model by explaining a person's behavior through their intentions. In this model, when users are given a new system, several factors will influence their decisions regarding how and when to use the system. The TAM theory model according to Davis and Venkatesh (1996), is one of the most influential technology acceptance models, with two main factors influencing a person's intention to use new technology, namely Perceived Usefulness and Perceived Ease of Use, both of which influence intention to use information technology systems. Davis & Venkatesh's research model is described in Figure 1.

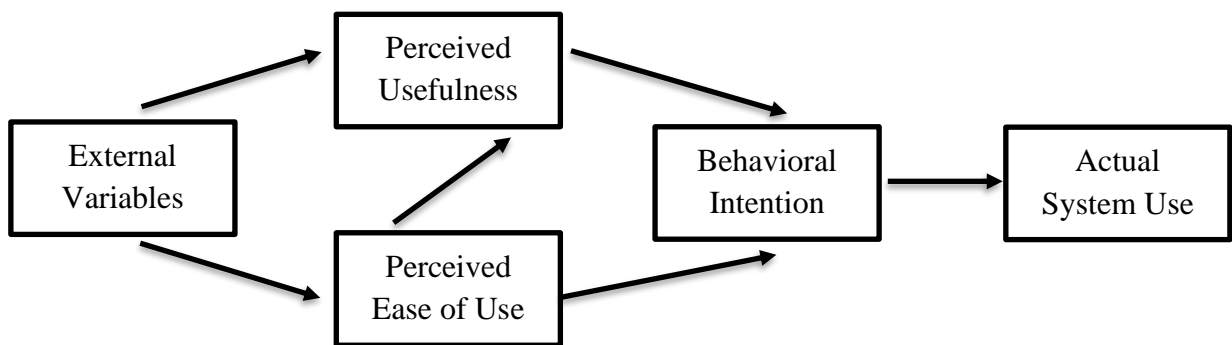


Figure 1 Davis & Venkatesh Research Model

Source: Davis & Venkatesh (1996)

Perceived Usefulness (PU) is the extent to which a person believes that using a new system will improve their job performance (Davis, 1989). With increased performance, it can produce increased benefits such as the results obtained will be faster and more satisfying when compared to not using this technology. From this definition, Perceived Usefulness has an important role in user trust as one aspect of the decision-making process.

Perceived Ease of Use (PEOU) is a concept used to measure and predict the extent to which a person can easily and confidently use a particular system. According to Davis in Nuryakin et al. (2023), Perceived

Ease of Use is a factor that affects the use of technology directly or indirectly through user intentions, attitudes, and Usefulness. Perceived Ease of Use has continuity with Perceived Usefulness. It can be said that the more useful and easier it is to use, it will reduce user effort in using a system.

Building upon the understanding of TAM's key factors influencing user acceptance, Actual Usage explains how technology users can accept and use the technology. Actual Usage in TAM is considered an important variable in measuring the result of the technology adoption process. According to SE (2019), users of a system will continue to use the system if they believe that the system is easy to use and can increase the productivity of its users. Analyzing Actual Usage can provide a better understanding of how the technology is applied and can increase productivity and efficiency in making financial reports.

2.2. Hypothesis Formulation

2.2.1. The Effect of Perceived Usefulness on Actual Usage of MonSAKTI Application

Perceived Usefulness is the user's perception on how much the system will be able to help users achieve their goals. Perceived Usefulness has an influence on the actual use of the system if the user considers the system useful so that the user will be more likely to use it. Research conducted by Novianti et al. (2021) explained that Perceived Usefulness has a positive influence on the actual use of a system. The argument was supported by Rohman et al. (2023) which states that Perceived Usefulness has a positive influence on the actual use of a system. By knowing the benefits generated by the MonSAKTI application in monitoring the quality of financial statement data, it can be concluded that the higher the benefits felt by users of the MonSAKTI application will be able to influence user decisions to continue using it.

In this study, the effect of Perceived Usefulness on the Actual Usage of a system will be tested. Therefore, the hypothesis proposed is

H1: Perceived Usefulness on the Actual Usage of MonSAKTI Application

2.2.2. The Effect of Perceived Ease of Use on the Actual Usage of MonSAKTI Application

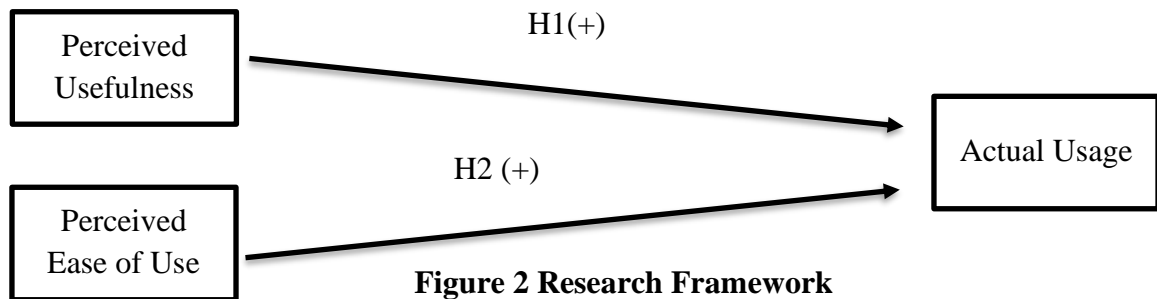
Perceived Ease of Use on the Actual Usage of system is the user's perception regarding the Ease of Use of a system which can affect the Actual Usage of a system because users feel that the system is easy to use and does not require much effort to learn. Research conducted by Rohman et al. (2023) explained that Perceived Ease of Use has a positive and significant effect on Actual Usage of a system. This is in line with research conducted by Zaidi et al. (2023) which states that the Perceived Ease of Use variable has a positive influence on the actual use of a system. Zaidi adds that the higher the ease felt by the user, it will be able to influence the user's decision to use the system. The MonSAKTI application is a new application that was implemented in 2022, so the higher the ease felt by MonSAKTI application users in monitoring data quality will be able to influence these users to continue using the application.

In this study, the effect of Perceived Ease of Use on Actual Usage of a system will be tested. Therefore, the hypothesis proposed is

H2: Perceived Ease of Use on Actual Usage of MonSAKTI Application

2.3. Research Framework

Based on the review of theory above, this study uses two independent variables, namely Perceived Usefulness and Perceived Ease of Use. The two variables will be tested for their influence on the dependent variable, namely Actual Usage. The research framework used in this study is described in Figure 2



2.4. Previous Research Studies

There are several previous studies related to Accounting Information Systems that use the Technology Acceptance Model (TAM) model in the government and private sectors that have been conducted by Lestari, Hizazi, Gowon in 2020, Iwan in 2022, Nuriadini & Hadiprajitno in 2022, Alnemer in 2022, and Putri, Widagdo, & Setiawan in 2023 with different results.

Building upon Lestari, Hizazi, & Gowon (2020) findings, entitled *Analisis Penerimaan Aplikasi Sistem Akuntansi Instansi Berbasis Akrual (SAIBA) Dengan Menggunakan Pendekatan Technology Acceptance Model (TAM) Pada Satuan Kerja (Satker) Kementerian Agama Mitra Layanan Kantor Pelayanan Perbendaharaan Negara (KPPN) Jambi* can be reported that Perceived Ease of Use has an influence on Perceived Usefulness. Perceived Ease of Use also affects attitudes towards use because the easier the application is to learn and use, the faster the operator will submit financial reports. However, this study did not show any influence between Perceived Ease of Use and SAIBA acceptance. Because the user has not found the benefits that can be obtained regarding data accuracy and information accuracy in completing financial reports.

In contrast to the previous study, research conducted by Iwan (2022) entitled *Analisis Implementasi Sistem Informasi Akuntansi Terhadap Kualitas Laporan Keuangan Melalui Pendekatan Technology Acceptance Model (TAM) Dalam Perspektif Akuntansi Syariah Pada Dinas Sosial Provinsi Lampung* can be reported that by implementing an accounting information system successfully conveyed that the indicators of Perceived Usefulness and Perceived Ease of Use made financial reports more effective, fast, accurate, and accountable.

Further supporting the importance of TAM factors, Nuriadini, & Hadiprajitno (2022) entitled *Manfaat Penerapan Sistem Informasi Akuntansi terhadap Kinerja*

Karyawan dengan Pendekatan TAM can be reported that Perceived Usefulness and Perceived Ease of Use have a positive influence on the attitude of accounting information system users. This can improve the performance of employees who use accounting information systems, both in terms of productivity, quality, and work attitude.

Expanding the scope beyond financial accounting software, research conducted by Alnemer (2022) entitled Determinants of digital banking adoption in the Kingdom of Saudi Arabia: A technology acceptance model approach can be reported that the two components of the TAM model, namely, Perceived Usefulness and Perceived Ease of Use along with trust, show a significant marginal effect on digital banking adoption in Saudi Arabia. Emerging trust is an important factor influencing digital banking adoption.

Offering a nuanced perspective, Putri, Widagdo, & Setiawan (2023) entitled Analysis of financial technology acceptance of peer to peer lending (P2P lending) using extended technology acceptance model (TAM) can be reported that data security and privacy are significantly influenced by Perceived Usefulness. However, Perceived Ease of Use has no effect on data security and privacy. This causes many people to be reluctant to use P2P lending with the main reason being concerns about data security and privacy. Therefore, Perceived Ease of Use does not affect behavioral intention because borrowers will think again when deciding to use the platform with the many negative news about P2P lending.

Table 1 Previous Studies of the TAM Model

No	Writer	Object	Findings
1.	Lestari et al. (2020)	Acceptance of <i>Sistem Akuntansi Berbasis Akrua</i> (SAIBA) in Work Units in the Ministry of Religion	The results showed that Perceived Ease of Use has an influence on Perceived Usefulness. Perceived Ease of Use also affects attitude towards using because the easier the application is to learn and use, the faster the operator will submit financial reports. However, this study does not show the influence

			between Perceived Ease of Use and acceptance of SAIBA. Because the operator has not found the benefits that can be obtained regarding data accuracy and accuracy of information in completing financial reports.
2.	Iwan (2022)	Implementation of Accounting Information Systems on the Quality of Financial Statements at the Lampung Provincial Social Service	The results showed that by implementing an accounting information system successfully conveyed that the indicators of Perceived Usefulness and Perceived Ease of Use made financial reports more effective, fast, accurate, accountable, and accountable.
3.	Nuriadini & Hadiprajitno (2022)	Implementation Of Accounting Information Systems on Employee Performance	This study found that Perceived Usefulness and Perceived Ease of Use have a positive influence on the attitude of accounting information system users. This can improve the performance of employees who use accounting information systems, both in terms of productivity, quality, and work attitude.
4.	Alnemer (2022)	Digital Banking Adoption in the Kingdom of Saudi Arabia	The results showed that both components of the TAM model, namely, Perceived Usefulness and Perceived Ease of Use along with

			trust, showed significant marginal effects on digital banking adoption in Saudi Arabia. Emerging trust is an important factor influencing digital banking adoption.
5.	Putri et al. (2023)	Financial Technology Acceptance of Peer to Peer Lending (P2P)	This study found that data security and privacy are significantly influenced by Perceived Usefulness. However, Perceived Ease of Use does not influence data security and privacy. This causes many people to be reluctant to use P2P lending with the main reason being concerns about data security and privacy. Therefore, Perceived Ease of Use does not influence behavioral intention because borrowers will think again when deciding to use the platform with the many negative news about P2P lending.

CHAPTER III

RESEARCH METHOD

3.1. Type of Research

The type of research used in this study is quantitative research. Quantitative research, characterized by its positivist foundation, focuses on collecting numerical data through standardized instruments. This data is then analyzed statistically to test predetermined hypotheses and draw generalizable conclusions about specific populations or samples (Sugiyono, 2022). By choosing this type of research, researcher hope to provide a deeper analysis of the monitoring process of preparing financial statements using the MonSAKTI application and provide an in-depth analysis of the perspective of application users so that it can provide input in an effort to improve the effectiveness and efficiency of the MonSAKTI application in realizing reliable and accountable government financial report information.

3.2. Research Sources and Data

This research use primary data sources. Primary data sources are data collected and obtained directly by researcher through questionnaire. In this case, the Directorate DEF that use the MonSAKTI application that supervise of work units and ministries/institutions are considered the first party to provide the data. By collecting primary data, researcher can answer research questions in depth analysis.

3.3. Data Collection Technique

To support data collection in this study, the researcher used one approaches to collect data, including the following:

1. Questionnaire

The questionnaire is an instrument of collecting data from a very large number of respondents, containing a series of questions given to respondents either directly or indirectly. According to Sugiyono (2022), a questionnaire is

a data collection technique that is done by giving a set of questions or written statements to respondents to answer. The questionnaire in this study was used to collect primary data. Researcher will compile a list of questions which are then given to respondents in the form of a Google Form where each question is given 4 assessment options. The list of questions in the questionnaire is measured by a measurement value scale using a Likert option scale. The draft questions in this questionnaire are based on guidelines that have been tested and researched previously and have undergone several developments by researcher. The answer choice options that can be given by respondents are:

1 = Strongly Disagree

2 = Disagree

3 = Agree

4 = Strongly Agree

3.4. Data Analysis Technique

After all the data has been collected, the next step is to analyze the data. To analyze quantitative data, researcher use statistical analysis.

3.4.1. Statistical Inferential Analysis

In this research, researcher conducted statistical inferential analysis to test the relationship of each existing variable data to make conclusion. Data analysis in this study used the Partial Least Square (PLS) approach. PLS is a component or variant-based Structural Equation Modeling (SEM) equation model the processing is assisted by using SmartPLS software. Researcher use this software because in this study, researcher want to understand the causal relationship between variables which is suitable for data processing in SmartPLS software. PLS-SEM analysis consists of two sub-models for measuring model fit, namely the outer model and the inner model.

3.4.1.1. Outer Model

The outer model or measurement model has the aim of specifying the relationship between latent variables and their indicators. The outer model is used to determine and measure validity and reliability and evaluate the reflectivity index to produce latent variables or constructs and Composite Reliability and Cronbach alpha for index blocks.

3.4.1.1.1. Validity Test

The validity test on the outer model in this study is used to ensure and evaluate the indicators used in the measurement of this research model so that they can be relied upon in measuring latent variables. The results of the validity test on the outer model can provide a deep understanding of the latent variables being measured so that it can allow researcher to ensure the reliability and validity of measurements in the PLS-SEM model.

3.4.1.1.2. Reliability Test

The reliability test is also part of the outer model in this study which is used to assess the accuracy and consistency in measuring the instrument so that the results obtained can be used safely because the instrument used is reliable and accurate. Reliability testing can be measured using Cronbach's Alpha and Composite Reliability methods provided that the minimum desired value is > 0.7 .

3.4.1.2. Inner Model

The inner model in the PLS-SEM model connects the latent variables that make up the model. The inner model is also known as a structural model which is used to understand the causal relationship between variables. According to Ghazali in Lesmana

(2020), structural model testing is carried out by looking at the relationship between constructs. In this study, the relationship between constructs was carried out by looking at and evaluating the significant value and the R-square.

3.4.1.2.1. R-Square Test

The R-square test in this study was conducted to determine and measure how much influence the independent variable has on the dependent variable. According to Chin (1998), the R-Square value is included in the strong category if it is more than 0.67, the moderate category if it is more than 0.33 but lower than 0.67, and the weak category if it is more than 0.19 but lower than 0.33.

3.5. Hypothesis Test

Hypothesis testing conducted in this study, the supportability of the hypothesis can be seen in path coefficient by comparing the value of the p-value and alpha, where the alpha value is determined before the p-value.

Alpha or α is the maximum limit used as a benchmark by the researcher. In this study using an alpha of 0.05 or 5%, this shows that the acceptable level of data accuracy is 95%. Hypothesis testing criteria have a significant level (α) of 5% with the following conditions:

- a. If the p-value ≤ 0.05 ($\alpha = 5\%$) is obtained, then H_a is accepted (influence variables)
- b. If the p-value ≥ 0.05 ($\alpha = 5\%$) is obtained, then H_a cannot be accepted (does not influence variables)

3.6. Variable Operational Definition and Measurement

To conclude a study, it is necessary to have variables that support the research. Research variables are attributes and properties or assessments of people, factors, treatments, objects, or activities that have certain variations set by researcher to study or

draw conclusions (Siyoto in Saputra, 2021). In this study, the operational definitions and measurements for these variables are:

1. Independent Variable

Independent variables are variables that can affect other variables (Bhandari, 2023). Independent variables are considered as causes or influencing factors in a study. The independent variables in this study are as follows:

a. Perceived Usefulness

Perceived Usefulness is one of the factors that can influence a person's intention to use technology. According to Susanto (2019), Perceived Usefulness can be used to determine a person's level of trust in accepting technology can provide benefits to improve performance.

b. Perceived Ease of Use

Perceived Ease of Use in the TAM model is a factor that can influence a person's intention to use technology. A system will be said to be of quality if users of the system can feel satisfied through the ease of using the system. Perceived Ease of Use perceives that a system is easy to use and not a burden so that it can reduce a person's effort in learning information technology (Susanto, 2019).

2. Dependent Variable

According to Bhandari (2023), the dependent variable is a variable that is influenced or becomes the result of an independent variable. The dependent variable is a variable whose results or values depend on the independent variable in a study. The dependent variable in this study is as follow:

a. Actual Usage

Actual Usage in the TAM model is the actual use of a particular technology or system by users, which reflects the practical application of

technology in the real world. Satisfaction with the use of information technology will be achieved if users are able to increase productivity, including their needs in utilizing information technology (Hendarto, 2020).

Table 2 Operational Definition and Indicator

Variable	Definition	Indicator	Question Items	Source
Perceived Usefulness	Perceived Usefulness is one of the perceptions used in the TAM model to determine the extent to which a person believes that using technology or a system will be useful and can improve user performance.	<ul style="list-style-type: none"> - Make work easier - Improving productivity - Improving effectiveness - Improving efficiency - Providing information needs 	<ol style="list-style-type: none"> 1. MonSAKTI application facilities my work in monitoring financial reports. 2. The MonSAKTI application positively affects the achievement of my work results in monitoring financial reports. 3. MonSAKTI application can increase the effectiveness of the work process in monitoring financial reports. 4. MonSAKTI application helps me to 	Mayjeksen and Pibriana (2020)

			<p>monitor financial reports more quickly and efficiently.</p> <p>5. The MonSAKTI application has provided all the information I need to monitor financial reports.</p>	
Perceived Ease of Use	Perceived Ease of Use in the TAM model is used to assess a person's belief that using a particular technology or system will feel easy and uncomplicated.	<ul style="list-style-type: none"> - Easy to use - Easy to understand - Easy to be mastered 	<ol style="list-style-type: none"> 1. I feel that I can easily use the MonSAKTI application to monitor financial reports. 2. I feel that I can understand how to use the MonSAKTI application easily. 3. I feel that I can quickly master the use of the MonSAKTI application 	Pradnyani et al. (2021) and Hasan (2022)
Actual Usage	Actual Usage in the TAM model is the actual use	<ul style="list-style-type: none"> - Compliance with procedures 	<ol style="list-style-type: none"> 1. I have used the MonSAKTI application in 	Pradnyani et al. (2021), Hasan

	<p>of a particular technology or system by users, which reflects the practical application of technology in the real world.</p>	<ul style="list-style-type: none"> - Frequency of use - Problem Solving - Satisfaction of use 	<p>accordance with the procedures that have been given</p> <ol style="list-style-type: none"> 2. I always use the MonSAKTI application in monitoring the preparation of financial reports. 3. MonSAKTI application can help solve problems related to monitoring financial reports. 4. I feel satisfied with the features in the MonSAKTI application in supporting the monitoring of financial reports. 	<p>(2022), Mayjeksen and Pibriana (2020)</p>
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3.7. Population

Population is the totality of each element to be studied that has the same characteristics in the form of individuals from a group, event, or something to be studied (Handayani, 2020). The population used in this study are all MonSAKTI users at the Directorate DEF.

3.8. Sample

According to Arikunto (2019), the sample is a part or representative of the population to be studied. Samples are used in statistical testing when the population size is too large in a test that includes all members of the observation. The type of sample in this study used a purposive sampling technique. By using this purposive sampling technique, the researcher will take a random sample in the sample group that has been targeted and determined by the researcher. Researcher will later distribute questionnaires to parties who have used or are responsible for monitoring the preparation of financial reports using the MonSAKTI application. The sample in this study was 32 users of the MonSAKTI application within the Directorate DEF. The criteria are:

- a) MonSAKTI application users who work at the Directorate DEF
- b) Supervisors of Work Units and Ministries/Institutions

CHAPTER IV

RESULT AND DISCUSSION

4.1. Company Profile



Figure 3 Directorate General of ABC of Ministry XYZ's Building

Company Name : Directorate General of ABC of Ministry of XYZ

Adress : Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta

The Directorate General of ABC is an Echelon I Unit under the Ministry of XYZ. Directorate of DEF is one of the Echelon II under the Directorate General of ABC which has the task of formulating and implementing policies and technical standardization in the field of accounting and financial reporting. In carrying out its duties, the Directorate of DEF has a multifaceted role in the realm of financial accounting and reporting preparation. The core responsibilities include the following preparation of policy formulation in the field of financial accounting and reporting, preparation of policy implementation in the field of financial accounting and reporting, preparation of the preparation of norms, standards, procedures, and criteria in the field of financial accounting and

reporting, preparation of providing technical guidance and evaluation in the field of financial accounting and reporting, and the last one is carrying out administrative affairs of the Directorate of DEF.

Vision

"Becoming an Accountable, Transparent, and Timely State Financial Reporting and Accountability Manager in Support of the Directorate General of XYZ's Vision of "Becoming an Excellent State Treasury Manager at the World Level"."

Mission

1. Managing State Finances Transparently and Accountably;
2. Realizing Transparency in State Financial Management;
3. Optimizing Monitoring and Evaluation;
4. Improving Compliance and Law Enforcement.

Organizational Structure of the Directorate of DEF:

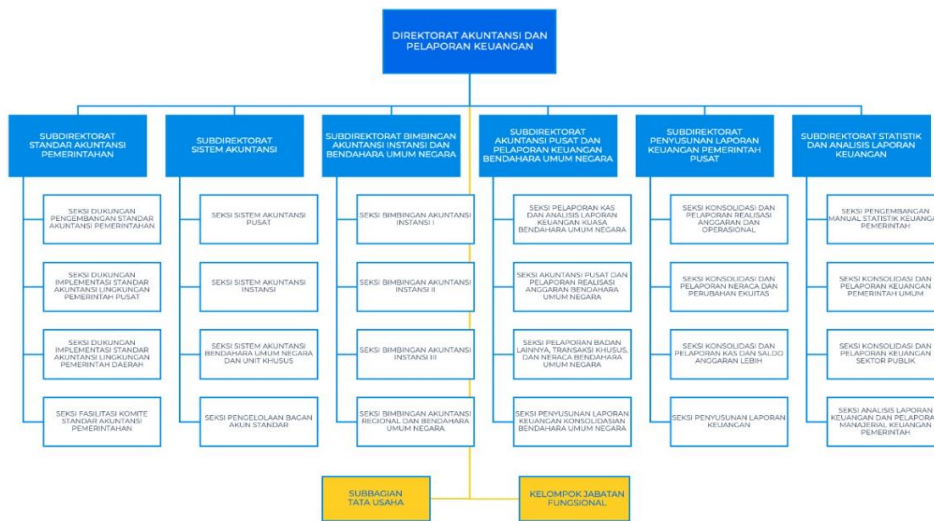


Figure 4 Organizational Structure of Directorate of DEF

4.2. Internship Activities

The Directorate of DEF of the Directorate General of ABC of the Ministry of XYZ is an internship implementation office located at Central Jakarta City, Special Capital Region of Jakarta. The Directorate of DEF has the task of preparing policy

formulation in the field of financial accounting and reporting, preparation of policy implementation in the field of financial accounting and reporting, preparation of the preparation of norms, standards, procedures, and criteria in the field of financial accounting and reporting, preparation of providing technical guidance and evaluation in the field of financial accounting and reporting, and the last one is carrying out administrative affairs of the Directorate of DEF. The internship began on September 18, 2023 to December 22, 2023, with an agreed total time of three months. Based on the rules that need to be followed by students, activities are carried out in five working days, starting from Monday to Friday with working hours starting at 07.30 WIB until 17.00 WIB.

On the first day, student is directed first to meet Mr. Mursalim, the head of the *Tata Usaha* sub-field to get a briefing during the internship activities, such as the dress code during the internship. Student have to follow the same rules as employees in the Directorate of DEF: Monday wearing white shirts; Tuesday and Thursday wearing free and polite shirts; Wednesday wearing blue shirts and brown trousers; and Friday wearing batik. In the briefing, the head of *Tata Usaha* also explained some technical implementation of the internship, as well as the organizational culture within the Directorate of DEF. Then Mr. Mursalim redirected the student to Mr. Rahmat Mulyono as the head of the sub-directorate of accounting systems. Mr. Rahmat Mulyono gave a detailed explanation of the sub-directorate of accounting systems within the Directorate of DEF and the tasks carried out in the accounting systems sub-directorate. Then Mr. Rahmat Mulyono handed over the student to Mr. Didied Ary Setyanang and Mr. Wakhid Susilo as a mentor during the internship and was introduced directly to the employees in the sub-directorate of accounting systems and then explained the duties of each division.

During September to the first week of October, student was asked to observe and understand the activities and technical work in the accounting system field before the distribution of tasks was given. Then in October, after the student had sufficient understanding of the work in the accounting system field, the student was asked to search for studies related to value-added tax on tolls as consideration materials needed by superiors for discussion. Furthermore, student is asked to look for studies related to cost accounting practices in the public sector and FIFO and reciprocal practices at the end of

the year in the government sector as a consideration for making new policies. Student is also asked to take part in online APK guidance related to the socialization of new policies, namely Regulation of the Director General of Treasury Number Per-8/PB/2023 concerning Procedures for Monitoring the Quality of Financial Statement Data, Reconciliation, and Submission of Financial Statements at the Ministry of State / Institution. After attending the socialization, student received guidance on the financial reporting process within the central government which has been integrated with the SAKTI application which is then monitored through the MonSAKTI application.

In the next task, student is asked to study more deeply related to the government investment accounting system as a consideration for making new policies. In the next stage, student is asked to make a presentation of meeting materials containing government investment accounting system material as meeting material with the relevant directorates. Because the International Public Sector Accounting Standard Board (IPSASB) issued a new standard, student is asked to focus on reviewing the new standard to be applied to the creation of new standard in Indonesia. The process begins by translating the new IPSAS and then comparing it with the *Pernyataan Standar Akuntansi Pemerintahan* (PSAP) which has similar concepts to the new IPSAS then sort out the relevant policies to be applied to the new standard. After comparing the new standard with the PSAP, the student was asked to study the latest studies related to the *Rekening Penampungan Akhir Tahun Anggaran* (RPATA) to make materials for meetings with other directorates and then make minutes of the meeting results to be distributed to meeting participants. Student began to learn and practice accounting tasks while still under the supervision of supervising employees. During the one-month internship, after understanding each part of the company, student is interested in taking a topic with the title "**Analysis of the Effectiveness of the MonSAKTI Application in Monitoring the Quality of Financial Reports Data Using the Approach in the Technology Acceptance Model (TAM)**". After the title was approved by the supervisor and the company, the student requested documents from the company to help prepare the internship proposal.

Entering the second month of internship implementation, in November, student began to continue some of their duties within the staff of Directorate of DEF in the field of accounting systems by helping to find materials needed to create new policies. All materials that have been done to support the making of new policies have been completed,

then the student submit them to Mr. Didied Ary Setyanang for his review. Student was also given the opportunity to participate in the first consignment to make the Minister of XYZ Regulation Plan which discusses the government's investment accounting system. Some of the important things that student can learn at the consignment event for the preparation of the Minister of XYZ Regulation Plan are the process of drafting policies and the impact that this new policy will have on other directorates. In this activity, there is great hope to have a target to solve problems or BPK findings found in the preparation of financial statements. As well as the duties as a student with the responsibilities in the final project, the student began to continue in completing the internship report at the stage of preparing questions to collect data by distributing questionnaire to the Directorate of DEF. With the results of the questionnaire, student understand more about the details of the effectiveness of the MonSAKTI application in monitoring the quality of financial report data from the user's point of view within the Directorate of DEF.

December is the third and final month in the implementation of the internship program. This month, student had another opportunity to attend the second consignment which discussed the legal drafting of the government's investment accounting system policy with the legal bureau and Ministry of Law and Human Rights of the Republic of Indonesia. Student is given the opportunity to understand and observe the process of making government policies which are then adjusted to other directorates. Then on this month, student begin to focus on completing all the materials needed for the final project from the internship proposal, mid-internship report, and final internship report to publication. Then make sure again that they have obtained all the information and data needed to complete the internship report.

Table 3 Internship Activities

No.	Time	Problem	Activity	Result
1.	18 - 21 September 2023	- Do not yet have an overview of the implementation of the internship both	- Briefing on the implementation of internships in general and	- Getting to know all employees in the accounting

		<p>in terms of internship tasks, internship rules and other technical implementation of the internship.</p> <ul style="list-style-type: none"> - Have not yet received and understood significant internship assignments. 	<p>the company's structure by the head of the <i>Tata Usaha</i> sub-field and the accounting system sub-field.</p> <ul style="list-style-type: none"> - Studying and observing the technical implementation and tasks performed in the field of accounting systems. 	<p>system field so that they get a good enough relationship and begin to understand the technical implementation of internships in general and the company's organizational culture.</p> <ul style="list-style-type: none"> - Have new knowledge in the field of accounting systems, such as policies that have been issued by the government, and accounting systems for agency financial reporting.
2.	2 - 6 October 2023	<ul style="list-style-type: none"> - Do not have an adequate understanding of the accounting 	<ul style="list-style-type: none"> - Get guidance on regulation of the Director General of 	<ul style="list-style-type: none"> - Understand and gain insight into the new

		<p>system field, especially in existing job desks such as the process of making new policies and the process of making financial reports within the scope of the central government.</p> <ul style="list-style-type: none"> - Have not found a topic for the internship report yet. 	<p>Treasury Number Per-8/PB/2023 concerning Procedures for Monitoring the Quality of Financial Statement Data, Reconciliation, and Submission of Financial Statements at the Ministry of State / Institution</p>	<p>regulations, namely regulation of the Director General of Treasury Number Per-8/PB/2023</p>
3.	9 - 13 October 2023	<ul style="list-style-type: none"> - Have not found a topic regarding the internship report. - Not yet familiar with the central government financial reporting process. 	<ul style="list-style-type: none"> - Start digging up information and activities in the company that are suitable for the topic of the internship report. 	<ul style="list-style-type: none"> - Obtain an internship topic for the internship report that has been confirmed by the supervisor and the company.
4.	16 - 20	<ul style="list-style-type: none"> - Do not have 	<ul style="list-style-type: none"> - Directly assist 	<ul style="list-style-type: none"> - Having

	October 2023	company documents for proposal preparation. Not aware of the financial reporting process through the MonSAKTI application.	in finding supporting studies in making new policies based on existing data such as previous regulations that have similar meanings.	company documents as materials in preparing proposals. So that you can know the process of preparing financial reporting in the central government and know the function of MonSAKTI.
5.	23 - 27 October 2023	- Still in the learning stage to fulfill the target according to the topic material that will be discussed in the internship report and does not yet have complete documentation.	- Students continue their job desc in conducting regulatory studies to be used as material for making new policies. The implementation of the job desc was followed by taking documentation	- Understand the central government financial reporting process through the MonSAKTI application in accordance with the topic material that will be discussed in the internship

			as material for the internship report.	report.
6.	30 October 2023 - 3 November 2023	- Have no direct experience in answering official notes.	- Student is directed to help answer official notes related to requests for technical guidance related to the Implementation of PMK Number 109 of 2023 concerning Mechanisms for Budget Implementation for Work That Has Not Been Completed at the End of the Fiscal Year.	- Gain experience and understanding to answer official memorandum.
7.	6 - 10 November 2023	- Do not have a broad and detailed understanding of the process of developing new	- Student is assigned to complete materials on government	- Understand more about the process of drafting new policies and

		<p>policies and technical guidelines.</p>	<p>investment business models.</p> <p>- I also paid attention to the material together with all relevant directorates discussing the technical guidelines for the Budget Year End Escrow Account and became the minutes of the event.</p>	<p>technical guidelines.</p>
8.	13 - 17 November 2023	<p>- Has not had more experience involved in the preparation of changes to the plan of the minister of XYZ's regulation on the accounting system and financial reporting of government investment.</p>	<p>- Followed the consignment related to the changes in the plan of the minister of XYZ's regulation on the accounting system and financial reporting of</p>	<p>- Gain experience and a deeper understanding of the policy-making process.</p>

			government investment.	
9.	20 - 24 November 2023	- Have not yet received draft documents and information on further discussion regarding research data collection for the preparation of internship reports.	- Prepare PPT related to IPSAS 47 in Indonesian for meeting material. - Participated in meetings and took minutes related to the reciprocal transaction accounting system.	- Understand more about the new IPSAS, IPSAS 47. - Understand more about reciprocal transactions. - Have careful preparation for the questions used in the questionnaire that will be distributed as data information in order to complete the discussion of the internship report research.
10.	27 November - 1 December 2023	- Not yet aware of the latest developments in the central government's	- Participated in a discussion meeting on the Draft Minister of XYZ	- Know in detail about the latest central government accounting

		financial reporting process.	Regulation related to the <i>Sistem Akuntansi dan Pelaporan Keuangan Pusat (SiAP)</i> .	system and financial reporting process that will be updated.
11.	4 - 8 December 2023	- Have not received permission to make a business memorandum to distribute questionnaires	- Participated in the second consignment to discuss the government's investment accounting system. - Make a business memorandum as a condition for distributing questionnaires	- Gain a deeper understanding of the process of creating the body of a new policy. - Obtained a business memorandum so that permission to distribute questionnaires has been obtained.
12.	11 - 15 December 2023	- Some respondents have not completed the questionnaire.	- Attended a meeting with the attorney general's finance bureau to discuss the use of the receivables	- All respondents have been willingness to fill out the questionnaire so that data processing can

			<ul style="list-style-type: none"> module in the SAKTI application. - Answering the official memorandum related to the proposed application of EBITDA in the Government's operational report. 	<ul style="list-style-type: none"> be carried out. - Know the procedure and gain experience in how to answer official notes in accordance with writing rules.
13.	18 - 22 December 2023	<ul style="list-style-type: none"> - Having not yet received another internship assignment, student is asked to focus on completing the final report. 	<ul style="list-style-type: none"> - Ensure that all documents and information needed for the preparation of the internship report have been fulfilled. 	<ul style="list-style-type: none"> - Obtain all information and documents needed in the relevant report.

4.3. Data Description

The questionnaire was distributed to respondents virtually by utilizing Google Form. It was distributed to all employees of the Directorate DEF who had / used the MonSAKTI application and also employees who were Satker or Ministry / Institution supervisors. The number of questionnaires returned was 32 questionnaires, after which the data was processed using Partial Least Square software, namely SmartPLS 4.0.

Table 4 Return of Questionnaires

Questionnaire	Total
Questionnaires distributed to respondents	32
Non-returned questionnaires	0
Returned questionnaires	32
Questionnaires used for research	32

Source: Data processed 2023

Based on the table presented above, researcher distributed questionnaires to 32 employees at the Ministry XYZ who had / used the MonSAKTI application and also employees who were *Satker* or Ministry / Institution supervisors. The returned questionnaires were 32 questionnaires and 0 questionnaires were not returned. Therefore, the data that meet the criteria for data processing is 32 respondents.

4.4. Description of Respondents

Respondents in this study are employees of the Directorate DEF who use the MonSAKTI application and are supervisors of *Satker* or Ministries / Institutions in monitoring the quality of financial report data in the MonSAKTI application. The characteristics of the respondents are the division of work.

4.4.1. Respondent's Job Division

From the results of the questionnaires that have been distributed by researcher, the results are as shown in Table 5 below

Table 5 Classification of Respondents Based on Job Division

Division of Work	Total	Presentation
Accounting System	18	56.3%
Government Accounting Standards	3	9.4%

Agency Accounting Guidance and The State General Treasury	3	9.4%
Central Accounting and Financial Reporting	2	6.3%
Central Government Financial Report Preparation	3	9.4%
Financial Report Statistics and Analysis	3	9.4%

Source: Data processed 2023

Based on table 5, 56.3% of respondents came from the accounting system division, 9.4% from the government accounting standards division, 9.4% from the agency accounting guidance division and the state general treasury, 6.3% from the central accounting and financial reporting division, 9.4% from the central government financial report preparation division, and 9.4% from the financial report statistics and analysis division.

4.5. Data Analysis

4.5.1. Outer Model

Measurement model testing or outer model is an instrument test that includes validity and reliability test. This measurement model aims to measure the extent of the relationship between latent variables and their indicators. In conducting a validity test on the outer model evaluation, it is necessary to test convergent validity and discriminant validity. Convergent validity can be measured through outer loading and Average Variance Extracted (AVE). Meanwhile, discriminant validity can be measured through the Average Variance Extracted (AVE) value. The following is a picture of the PLS Algorithm results:

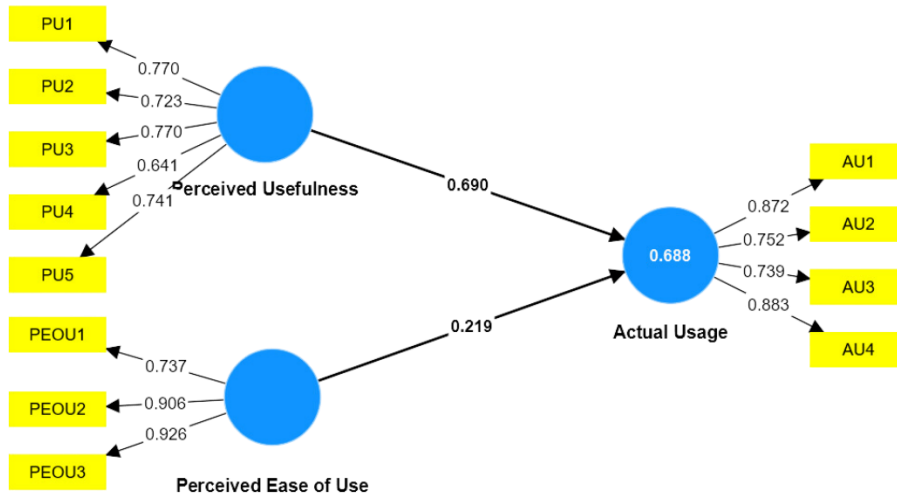


Figure 5 PLS Algorithm

From the figure above, data validity and reliability testing can be carried out, these tests include:

4.5.1.1. Validity Test

4.5.1.1.1. Convergent Validity

Convergent validity can be measured through outer loading and Average Variance Extracted (AVE) which according to Chin & Todd (1995), indicators are said to be valid if they have an outer loading correlation value > 0.70 , while the Average Variance Extracted (AVE) value is > 0.50 . The following are the results of the calculation of the outer loading and AVE values presented in Table 6.

Table 6 Result for Outer Loading (Convergent Validity)

Variable	Indicator	Item	Loading	AVE
Actual Usage	Compliance with procedures	AU1	0.872	0.662
	Frequency of use	AU2	0.752	
	Problem Solving	AU3	0.739	
	Satisfaction of use	AU4	0.883	

Perceived Ease of Use	Easy to use	PEOU1	0.737	0.740
	Easy to understand	PEOU2	0.906	
	Easy to be mastered	PEOU3	0.926	
Perceived Usefulness	Make work easier	PU1	0.770	0.534
	Improving productivity	PU2	0.723	
	Improving effectiveness	PU3	0.770	
	Improving efficiency	PU4	0.641	
	Providing information needs	PU5	0.741	

Source: Data processed 2023

Based on the results of validity testing in table 6, it shows that the outer loading is not entirely > 0.70 . So, the item that needs to be deleted in this case is PU4 with a value of 0.641. Therefore, based on the results of outer loading in table 6, it has not been fulfilled because the correlation between different instruments is not valid enough. So, it is necessary to delete the items shown in table 7

Table 7 Initial Item Loadings and AVE

Variable	Indicator	Item	Loading	AVE
Actual Usage	Compliance with procedures	AU1	0.868	0.663
	Frequency of use	AU2	0.759	
	Problem Solving	AU3	0.739	
	Satisfaction of use	AU4	0.881	
Perceived Ease of Use	Easy to use	PEOU1	0.738	0.740
	Easy to understand	PEOU2	0.906	

	Easy to be mastered	PEOU3	0.925	
Perceived Usefulness	Make work easier	PU1	0.800	0.598
	Improving productivity	PU2	0.725	
	Improving effectiveness	PU3	0.800	
	Providing information needs	PU5	0.766	

Source: Data processed 2023

4.5.1.1.2. Discriminant Validity

Discriminant validity is carried out to see the validity of the construct by comparing the correlation of the AVE value of each construct with other constructs. Discriminant validity is said to be good if the AVE root of each construct has a value greater than the correlation with other constructs. The following in table 8 is the output result of the correlation between constructs.

Table 8 Discriminant Validity

	Actual Usage	Perceived Ease of Use	Perceived Usefulness
Actual Usage	0.814		
Perceived Ease of Use	0.593	0.860	
Perceived Usefulness	0.775	0.483	0.773

Source: Data processed 2023

Table 9 Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)	Square Root of AVE
Actual Usage	0.663	0.814
Perceived Ease of Use	0.740	0.860
Perceived Usefulness	0.598	0.773

Source: Data processed 2023

From table 8 and table 9 it can be concluded that the square root of AVE on all constructs has a higher value than the correlation between variables. For example, the Actual Usage variable has a square root of AVE value of 0.814 which is greater than the correlation between the Perceived Ease of Use variable and Actual Usage of 0.593. Likewise, the square root of AVE value for other variables is greater than the correlation coefficient between variables.

Thus, the variable constructs of Actual Usage, Perceived Ease of Use, Perceived Usefulness can be declared valid because the square root value of AVE is greater than the correlation coefficient value. Therefore, all variables have high discriminant validity. To assess discriminant validity, it can also be seen through cross loading between indicators and their constructs. With a high cross loading value, it can be concluded that the indicator correlates better with its latent variable than with other latent variables. The following are the results of cross loading which can be seen in table 10.

Table 10 Cross Loading

	Actual Usage	Perceived Ease of Use	Perceived Usefulness
AU1	0.868	0.671	0.676
AU2	0.759	0.463	0.555

AU3	0.739	0.158	0.598
AU4	0.881	0.550	0.689
PEOU1	0.465	0.738	0.509
PEOU2	0.590	0.906	0.393
PEOU3	0.453	0.925	0.348
PU1	0.545	0.413	0.800
PU2	0.661	0.494	0.725
PU3	0.542	0.136	0.800
PU5	0.623	0.411	0.766

Source: Data processed 20233

4.5.1.2. Reliability Test

The good quality data is valid and reliable, in addition to the construct validity test in this study, a construct reliability test was also carried out which can be assessed from Composite Reliability and Cronbach's alpha with the minimum requirement that the value is > 0.70 . The following are the research results obtained by researcher from the results of data processing using partial least square in SmartPLS 4 software which are presented in table 11

Table 11 Reliability Value

Variable	Composite Reliability	Cronbach's Alpha	Result
Actual Usage	0.887	0.830	Reliable
Perceived Ease of Use	0.894	0.819	Reliable
Perceived Usefulness	0.856	0.777	Reliable

Source: Data processed 2023

From table 11, the output results of Composite Reliability and Cronbach's alpha are obtained with the value of each variable above 0.70. This value can be concluded that the reliability of the instrument is met.

4.5.2. Inner Model

After evaluating the outer model, the next step is to test the structural model (inner model). Inner model evaluation according to Ghozali in Lesmana (2020), aims to see the relationship between research constructs in the model. To find out the suitability of the research constructs in this study, it can be seen from the R-Square test.

4.5.2.1. R-Square Test

The R-Square test is carried out to determine and measure how much influence each variable has. The following is a table of the results of the R-Square calculation using SmartPLS 4 software.

Table 12 R-Square Testing

Variable	R-Square
Actual Usage	0.664

Source: Data processed 2023

The results of the R-Square coefficient of determination from table 12 can be seen that the Actual Usage variable shows a value of 0.664, which means that according to Chin (1998), there is a moderate relationship with Perceived Usefulness and Perceived Ease of Use. Actual Usage of 66.4% can be explained by Perceived Usefulness and Perceived Ease of Use while the remaining 33.6% is explained by other variables not explained in this research model.

4.5.3. Hypothesis Test

After the data has been obtained and data processing is carried out, the researcher tests the hypothesis by paying attention to the p-value in the path

coefficient and the level of significance in the T-Statistic. In this study using an alpha of 0.05 or 5%, this shows that the acceptable level of data accuracy is 95%.

Table 13 Path Coefficient

	Original Sample	T-Statistic	P-Value	Result
PU → AU	0.637	4.460	0.000	Accepted
PEOU → AU	0.286	2.063	0.042	Accepted

Source: Data processed 2023

The results of hypothesis testing in this study are as follows:

4.5.3.1. Testing Hypothesis 1

The first hypothesis in this study is Perceived Usefulness on Actual Usage of MonSAKTI Application. Table 13 shows that Perceived Usefulness (PU) affects Actual Usage (AU) with an original sample value of 0.637 and a t-statistic value of 4.460 which is greater than the t-table of 1.96 at a p-value that shows 0.000. Hypothesis testing in this study has a significance level of 5% or < 0.05 which indicates the data can be accepted, thus this shows that Perceived Usefulness on Actual Usage of MonSAKTI application in this study is accepted.

4.5.3.2. Testing Hypothesis 2

The second hypothesis in this study is Perceived Ease of Use on Actual Usage of MonSAKTI Application. Table 13 shows that Perceived Ease of Use (PEOU) has an effect on Actual Usage (AU) with an original sample value of 0.286 and a t-statistic value of 2.063 which is greater than the t-table of 1.96 at a p-value that shows 0.042. Hypothesis testing in this study has a significance level of 5% or < 0.05 which indicates the data is acceptable, thus this shows that the Perceived Ease of Use on Actual Usage of MonSAKTI application in this study is accepted.

4.6. Discussion

4.6.1. The Effect of Perceived Usefulness on Actual Usage of MonSAKTI Application

Based on the test results, the first hypothesis of Perceived Usefulness on Actual Usage of MonSAKTI application in this study is accepted. Table 13 shows that Perceived Usefulness (PU) influences Actual Usage (AU) with an original sample value of 0.637 and a t-statistic value of 4.460, which is greater than the T-table (1.96) at a p-value that shows the number 0.000. The test results are in line with the results of previous research conducted by Rohman et al. (2023) and Novianti et al. (2021).

These results show that Perceived Usefulness affects the Actual Usage of MonSAKTI application in monitoring the quality of financial statement data. The higher the Perceived Usefulness felt by users of the MonSAKTI application in monitoring the quality of financial statement data, users will be more likely to use the application so that it can help them to achieve the objectives in accordance with *Perdirjen Perbendaharaan* Number Per-8/PB/2023, which is to improve the quality of financial statement data in a shorter period so that financial statements can be prepared more quickly and can complete their transactions appropriately. This is in accordance with the results of research that has been conducted, if the Perceived Usefulness felt by users of the MonSAKTI application is high, then users will be more likely to use the application to complete their tasks in monitoring the quality of financial statement data. Therefore, the benefits of an application can be seen from the Actual Usage by users.

4.6.2. The Effect of Perceived Ease of Use on Actual Usage of MonSAKTI Application

Based on the test results, the second hypothesis of Perceived Ease of Use on Actual Usage of MonSAKTI application in this study is accepted. Table 13 shows that Perceived Ease of Use (PEOU) influences Actual Usage (AU) with an original sample value of 0.286 and a t-statistic value of 2.063, which is greater than the T-table (1.96) at a p-value that shows 0.042. The test results are in line with the

results of previous studies conducted by Rohman et al. (2023) and Zaidi et al. (2023).

These results show that Perceived Ease of Use affects the Actual Usage of MonSAKTI application users in monitoring the quality of financial statement data. The higher the Perceived Ease of Use felt by MonSAKTI application users in monitoring the quality of financial statement data, the more likely users will use the MonSAKTI application. This is because users of the MonSAKTI application in monitoring data quality find it helpful to improve the quality of financial report data, besides that users of the MonSAKTI application feel that the application is easy to use and does not require much effort to learn. This will be in accordance with the objectives of *Perdirjen Perbendaharaan* Number Per-8/PB/2023 to produce financial reports faster, so that the easier the application is to use, users can easily and comfortably monitor the quality of financial report data using the MonSAKTI application.

CHAPTER V

CLOSING

5.1. Conclusion

In accordance with the research objectives that have been formulated by researcher, it can be concluded that the research results are as follows:

1. Perceived Usefulness (PU) has an influence on Actual Usage (AU). The benefits of an application can be seen from Actual Usage because the use of the MonSAKTI application feels that the more useful an application is perceived by users, the more likely users are to use the application optimally to complete their tasks in monitoring the quality of financial statement data.
2. Perceived Ease of Use (PEOU) has an influence on Actual Usage (AU). This is because users of the MonSAKTI application in monitoring data quality find it helpful to improve the quality of financial report data. The easier the application is to use, the users can easily and comfortably monitor the quality of financial report data using the MonSAKTI application.

5.2. Limitation

Based on the results of the study, the researcher found several limitations so that it is possible that the research results obtained have not described the actual conditions. The limitations are as follows:

1. This research is quantitative research so that the data obtained from respondents may experience limitations due to the lack of in-depth discussion in this study.
2. This research only focuses on one directorate within the scope of the ministry so that if research is carried out with a limited scope, it can cause bias and cannot provide a comprehensive description of the phenomenon under study.

5.3 Recommendation

Based on the findings of related research studies, the researcher provides several recommendations for institutions and further researcher, including the following:

1. The addition of other factors in research that can affect the level of use of the MonSAKTI application needs to be done to find out other factors that can affect the level of use of the MonSAKTI application.
2. The use of a broader scope to obtain an overview of the user side of the MonSAKTI application related to the factors of using the MonSAKTI application from various parties who use the MonSAKTI application.
3. Human resources (HR) are an important factor in the sustainability and smooth use of the MonSAKTI application, especially in the process of monitoring the quality of financial report data. Therefore, to improve the smooth use of the MonSAKTI application, it is necessary to conduct training for human resources in order to use the latest technology.

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ATTACHMENTS

Attachment 1 Questionnaire Research

KUESIONER PENELITIAN TUGAS AKHIR

ANALISIS EFEKTIVITAS APLIKASI MONSAKTI DALAM MONITORING KUALITAS DATA LAPORAN KEUANGAN MENGGUNAKAN PENDEKATAN TAM

Assalamualaikum Wr. Wb.

Perkenalkan nama saya Fadhila Syifa Khairunnisa, saya merupakan salah satu mahasiswa tingkat akhir Fakultas Bisnis dan Ekonomika Program Studi Akuntansi (*International Undergraduate Program*) Universitas Islam Indonesia. Saat ini saya sedang melakukan penelitian guna memenuhi tugas akhir magang dengan judul **“Analysis of the Effectiveness of the MonSAKTI Application in Monitoring The Quality Of Financial Reports Data Using the Approach in the Technology Acceptance Model (TAM)”**. Kuesioner ini berisi faktor-faktor yang berpengaruh terhadap penggunaan aplikasi MonSAKTI pada monitoring kualitas data laporan keuangan dari segi persepsi manfaat (*Usefulness*), persepsi kemudahan (*Ease of Use*), dan penggunaan aktual (*Actual Usage*).

Sehubungan dengan maksud tersebut, ditengah kesibukan Bapak/Ibu/Saudara/i, saya memohon bantuan kepada Bapak/Ibu/Saudara/i untuk bersedia meluangkan waktu guna mengisi kuesioner ini. Dalam kuesioner ini tidak ada benar atau salah dalam setiap pernyataan, jawaban yang diharapkan dari Bapak/Ibu/Saudara/i adalah jawaban yang sesuai dengan kondisi yang sebenarnya. Kuesioner ini dibuat untuk kepentingan penyelesaian Tugas Akhir. Seluruh data dan informasi responden sudah pasti dijamin kerahasiannya.

Adapun kriteria responden yang dibutuhkan dalam penelitian ini adalah

1. Pernah/Menggunakan Aplikasi MonSAKTI
2. Pembina Satker maupun Kementerian/Lembaga

Atas partisipasi Bapak/Ibu/Saudara/i dalam mengisi kuesioner ini, dengan rendah hati saya mengucapkan terima kasih.

Wassalamualaikum Wr. Wb

Peneliti,

Fadhila Syifa Khairunnisa

Petunjuk Pelaksanaan Survey:

- a. Waktu pelaksanaan survey adalah tanggal 6 Desember 2023 sampai dengan 13 Desember 2023.
- b. Survey dilaksanakan secara online dengan mengakses alamat: <https://bit.ly/TugasAkhirFadhilaSyifa>
- c. Responden harap memberikan penilaian terhadap kinerja/realita yang dirasakan atas setiap aspek sistem informasi dan teknologi aplikasi MonSAKTI sesuai dengan skala:

1	:	Sangat Tidak Setuju
2	:	Tidak Setuju
3	:	Sangat Setuju
4	:	Setuju

BAGIAN I

Pertanyaan pada bagian I berupa identitas dari responden.

➤ Identitas Responden:

1. Nama Responden : ...
2. Jabatan/Divisi : ...

BAGIAN II

Pernyataan pada bagian II merupakan dasar pengukuran pengaruh dalam penelitian ini.

Petunjuk Pengisian Kuesioner:

Dalam setiap item pernyataan, Bapak/Ibu/Saudara/i dimohon untuk memilih salah satu jawaban yang sesuai dengan pendapat Bapak/Ibu/Saudara/i. Semua pilihan jawaban tidak ada yang benar ataupun salah.

1 : Sangat Tidak Setuju

2 : Tidak Setuju

3 : Setuju

4 : Sangat Setuju

1. Persepsi Manfaat (*Usefulness*)

No	Item Pertanyaan	Skala Pengukuran			
		1	2	3	4
1.	Aplikasi MonSAKTI memudahkan pekerjaan saya ketika melakukan monitoring kualitas data laporan keuangan				
2.	Aplikasi MonSAKTI secara positif mempengaruhi pencapaian hasil kerja saya ketika melakukan monitoring kualitas data laporan keuangan				
3.	Aplikasi MonSAKTI dapat meningkatkan efektifitas proses kerja dalam melakukan monitoring kualitas data laporan keuangan				
4.	Aplikasi MonSAKTI membantu saya ketika melakukan monitoring kualitas data laporan keuangan lebih cepat dan efisien				
5.	Aplikasi MonSAKTI telah menyediakan seluruh informasi yang saya butuhkan dalam monitoring kualitas data laporan keuangan				

2. Persepsi Kemudahan (*Ease of Use*)

No	Item Pertanyaan	Skala Pengukuran			
		1	2	3	4
1.	Saya merasa dapat dengan mudah menggunakan aplikasi MonSAKTI dalam melakukan monitoring kualitas data laporan keuangan				
2.	Saya merasa dapat memahami cara menggunakan aplikasi MonSAKTI dalam monitoring kualitas data laporan keuangan dengan mudah				
3.	Saya merasa dapat dengan cepat menguasai penggunaan aplikasi MonSAKTI dalam monitoring kualitas data laporan keuangan				

3. Penggunaan Aktual (*Actual Usage*)

No	Item Pertanyaan	Skala Pengukuran			
		1	2	3	4
1.	Saya telah menggunakan aplikasi MonSAKTI dalam monitoring kualitas data laporan keuangan sesuai dengan prosedur yang telah diberikan				
2.	Saya selalu menggunakan aplikasi MonSAKTI dalam monitoring kualitas data laporan keuangan				
3.	Aplikasi MonSAKTI dapat membantu menyelesaikan masalah yang berkaitan dengan monitoring kualitas data laporan keuangan				
4.	Saya merasa puas dengan fitur fitur yang ada pada aplikasi MonSAKTI dalam mendukung monitoring kualitas data laporan keuangan				

Attachment 2 Data Tabulation

Perceived Usefulness				Perceived Ease of Use				Actual Usage			
PU 1	PU 2	PU 3	PU 4	PU 5	PEOU 1	PEOU 2	PEOU 3	AU 1	AU 2	AU 3	AU 4
4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	3	4	4	4	4	4	4	4
4	3	4	3	3	4	4	4	3	4	4	3
3	3	4	4	3	3	3	3	3	3	4	3
3	4	3	3	4	4	4	4	4	3	3	4
4	4	4	4	4	4	4	4	4	4	4	4
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4	3	3	4	3	4	4	4	3	4	3	3
4	4	4	4	4	4	4	4	4	4	4	4
3	4	3	4	3	4	4	4	4	3	4	3
3	3	3	3	4	4	3	3	3	4	3	3
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3	3	3	4	3	3	4	4	3	3	3	4
4	4	4	4	3	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	3	3	3	3	3	3	3	4	3
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4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4

Attachment 3 Outer Loading

Outer loadings - Matrix			
	Actual Usage	Perceived Ease of Use	Perceived Usefulness
AU1	0.868		
AU2	0.759		
AU3	0.739		
AU4	0.881		
PEOU1		0.738	
PEOU2		0.906	
PEOU3		0.925	
PU1			0.800
PU2			0.725
PU3			0.800
PU5			0.766

Attachment 4 Discriminant Validity

Discriminant validity - Cross loadings			
	Actual Usage	Perceived Ease of Use	Perceived Usefulness
AU1	0.868	0.671	0.676
AU2	0.759	0.463	0.555
AU3	0.739	0.158	0.598
AU4	0.881	0.550	0.689
PEOU1	0.465	0.738	0.509
PEOU2	0.590	0.906	0.393
PEOU3	0.453	0.925	0.348
PU1	0.545	0.413	0.800
PU2	0.661	0.494	0.725
PU3	0.542	0.136	0.800
PU5	0.623	0.411	0.766

Attachment 5 Reliability and Validity

Construct reliability and validity - Overview				
	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Actual Usage	0.830	0.851	0.887	0.663
Perceived Ease of Use	0.819	0.840	0.894	0.740
Perceived Usefulness	0.777	0.775	0.856	0.598

Attachment 6 R-Square

R-square - Overview		
	R-square	R-square adjusted
Actual Usage	0.664	0.641

Fadhila Syifa Khairunnisa

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Yogyakarta, Indonesia

PROFILE

A final year student at the Faculty of Business and Economics, Islamic University of Indonesia, majoring in Accounting. Skilled in Accounting, Tax, and Financial Analyst and able to learn new concepts to improve my skills quickly and efficiently, apply the learning in real-time from strategic planning and stakeholder management.

Proven expertise in handling the reconciliation process of state financial report data in an effort to minimize the occurrence of recording differences that have an impact on the validity and accuracy of the data. Motivated to expand knowledge, grow, and contribute in a fast-paced environment.

EDUCATION

ISLAMIC UNIVERSITY OF INDONESIA

2020 - Present

Bachelor of Business and Economics, Major in Accounting
GPA: 3,57

EXPERIENCE

WORK EXPERIENCE

Direktorat Jenderal Perbendaharaan Kementerian Keuangan Accounting System - Internship

September 2023 - Present

- Understanding and analyzing the accounting system used and identifying potential improvements or enhancements in efficiency
- Investigating and supporting system integration with other components as needed, and understanding the processes of government financial reporting disclosure
- Studying government accounting reports and understanding government financial policies/standards

BADAN PENGELOLAAN KEUANGAN DAN ASSET DIY Accountant - Internship

January 2023 - February 2023

- Assist in the preparation of monthly, quarterly, and annual financial reports. Involve compiling a balance sheet, income statement, and cash flow statement based on the data that has been recorded.
- Perform analysis and reconciliation to ensure the accuracy of financial data. Include bank reconciliations, inventory reconciliations, or budget analysis to compare actual performance with forecasts.
- Record the company's financial transactions. Includes entering data from invoices, receipts, and other financial documents into the accounting system the company uses.

ORGANIZATION EXPERIENCE

HIMPUNAN MAHASISWA JURUSAN AKUNTANSI KOMISI FBE UII Media Information and Communication Staff (Yogyakarta, Indonesia)

March 2022 - May 2023

- Conduct research on trends, developments, or issues related to the industry or field relevant to the organization. This experience can involve data collection, competitive analysis, and preparing reports or presentations.
- I would like to help manage and make more than 20 images and 3 videos for the organization's social media accounts, including creating posts, responding to comments, and tracking social media performance.

HIMPUNAN MAHASISWA JURUSAN AKUNTANSI KOMISI FBE UII **June 2021 - February 2022**
Media Information and Communication Intern (Yogyakarta, Indonesia)

- Involved in compiling content for various communication channels, such as social media, newsletters, or flyers. This task includes writing articles, editing content, and optimizing information to suit the target audience.

COMMITTEE EXPERIENCE

SUPER ACCOUNTING PROGRAM #12 **August 2022 - January 2023**
Coordinator of Creative Media and Decoration Division

- Responsible for coordinating the creative team, consisting of graphic designers, photographers, videographers, and decorators. My duties include assigning tasks, monitoring project progress, and ensuring teamwork meet deadlines and quality standards.
- Corporate and collaborate with marketing departments, and events to achieve desired goals in creative projects.

SUPER ACCOUNTING PROGRAM #11 **September 2021 - December 2021**
Staff of Creative Media and Decoration Division

- Planning and arranging event decorations, including selecting themes, selecting decoration materials, spatial planning, and ensuring all decoration elements look harmonious and in accordance with the concept of the event.
- Responsible for taking photos and videos during the event, both for documentation and promotional purposes.

INDONESIAN BUSINESS CARNIVAL #9 **January 2021 - September 2021**
Staff of Design Decoration and Documentation Division

- Produce and preparation of promotional media such as brochures, posters, promotional videos, or presentations.
- Assist creative media and decoration coordinators in planning and developing creative projects.

CERTIFICATION

- Brevet Pajak A&B
- Introduction to SAP S/4 HANA Using GBI - Score : A

SKILLS

Ms. Word/ Google Document
Ms. Excel/ Google Sheet
Ms. Power Point/ Google Slide

Taxation
Critical Thinking, Problem-Solving, and Team Work
Language: Indonesia and English