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Factors Influencing The Intention to Use of Information System for Audit in The Financial Audit Board of Indonesia

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Abstract

The purpose of this study is to examine the factors that influence the intention to use the application system for auditing of local government's financial statement (SiAP LKPD). Study was conducted at the Financial Audit Board representative office. This study uses primary data that is acquisition of questionnaires from respondents. While the research data collection technique is done through the documentation technique. The number of samples was 200 respondents as auditors at Financial Audit Board representative office of Indonesia. The research model used in this study is integrated model, which integrates three theories of information system, which are UTAUT model, HOT Fit model and DeLone and McLean Model. According to integrated model, this study focuses on three dimensions: human factor, organizational factors and technology factors. The method used in this study is based on partial least square method using Smart PLS software. The result of this study showed that human factor have influence on behavioral intention to use SiAP LKPD, while organizational and technology factors insignificantly moderate influence on behavioral intention to use SiAP LKPD. Other results indicate that intention to use SiAP LKPD significantly affect user satisfaction and net benefit. In addition, user satisfaction also affects net benefit.

Keywords: Integrated Model, UTAUT HOT Fit, DeLone and McLean Model, Human Factors, Organizational Factors, Technology Factors, Intention to Use, User Satisfation, Net Benefit.

Introduction

In recent decades, information technology has rapidly developed. According to Salamah and Kusumanto (2017), in 1980, 50% of new capital additions were allocated to information system development. Today, information technology is an integral part of governance systems, businesses, and daily life. E-government and e-governance are important topics in contemporary governance studies, particularly in the fields of public sector accounting and auditing (Jafari et al., 2011; Blom and Uwizeyimana, 2020). E-governance involves government activities that serve the public and are mediated by information technology,

while e-government refers to the internal governance activities of the government that utilize technology (Belwal and Al-Zoubi, 2008).

Indonesia has implemented an e-government system in its governance structure, in accordance with Presidential Regulation Number 95 of 2018 on the Electronic-Based Government System (SPBE). This implementation is in line with Law Number 17 of 2007 concerning the National Long-Term Development Plan (RPJP) for 2005-2025. The Indonesian Government has improved various internal systems integrated with information systems to support e-government implementation. One of the aspects that has been enhanced is the government financial reporting system.

Financial reports serve as a form of accountability for government transparency and accountability to its citizens (Sari et al., 2016). The Ministry of Home Affairs, through the Directorate General of Regional Finance, has developed the Regional Financial Management Information System (SIPKD) application to assist regional governments in compliance with Government Regulation Number 56 of 2005 regarding Regional Financial Information Systems. This application aims to standardize regional financial management systems and procedures, and improve the effectiveness of regulations governing regional financial management. The principles of efficiency, economy, effectiveness, transparency, accountability, and auditability are the basis for this unification (source: www.djkd.kemendagri.go.id). As a result, all regions in Indonesia are required to implement financial information systems that are integrated with information technology.

To ensure compliance with regulations, financial reports must undergo audits. There are various types of audits, such as compliance, management, quality, human resources, and information technology audits. However, the Indonesian Government has entrusted the oversight of the public sector financial reporting system to the Supreme Audit Agency (BPK) through Law Number 15 of 2004 concerning the Examination of State Financial Management and Accountability.

The Supreme Audit Agency (BPK) is responsible for overseeing and auditing government financial reports, both for the central government and regional governments. With the implementation of the Regional Financial Management Information System (SIPKD) integrated into the government's financial reporting system, the BPK needs to adjust its audit system to align with this technology-based government financial reporting system. In 2008, the BPK developed the Regional Government Financial Statement Audit Application System (SiAP LKPD), an audit application system to support e-government implementation in examining regional government financial reports throughout Indonesia (Yuliasari et al., 2014).

SiAP LKPD is a technology-based system for examining regional financial statements. In addition to an electronic Working Paper (Kertas Kerja Pemeriksaan - KKP) storage medium, this application also includes a bank of audit procedures and KKP templates. The KKP contains notes made by auditors regarding the audit procedures taken, tests conducted, information obtained, and conclusions reached regarding the audit. KKP is an indicator of the auditors' level of professionalism in conducting the audit and is one of the assessment aspects of the audit results' quality. Therefore, it is expected that SiAP LKPD will enhance the quality of the BPK's audit results. The user guide for SiAP LKPD version 1 was issued by the Directorate of Research and Development in September 2011 for the initial pilot project in 2012. During the pilot project, the IT Bureau made improvements until the release of SiAP LKPD version 2 in April 2012. Subsequently, in 2018 and 2019, the IT Bureau issued SiAP LKPD version 3.

The development of this application aims to address field constraints, such as time limitations and the quantity of auditors. The SiAP LKPD application aims to assist auditors in

conducting more precise, faster, and accurate audits, thereby enhancing the BPK's performance in the future. The implementation of information technology can significantly enhance employees' performance as members of an organization, thereby improving the organization's overall performance. Therefore, the primary objective of implementing information systems in an organization is to ensure their success in providing a positive impact on performance improvement. Darmawan (2015) states that the success of an information system heavily depends on the level of readiness and satisfaction of the end users.

The BPK's Main Research and Development Directorate mandated that all BPK auditors use the SiAP LKPD application by 2013. However, the application is not yet fully operational in 33 BPK representatives across Indonesia, including the BPK representative in Aceh. In some regions, the completion rate is still below 10%, with only 17 out of 33 representatives using SiAP LKPD (Yuliasari, 2014).

In 2020, all Regional Offices of the Indonesian Supreme Audit Agency (BPK RI) utilized SiAP LKPD in their audit activities. However, some audit teams in certain Regional Offices did not use SiAP LKPD. According to data from the IT Bureau at the BPK RI Central Office, some Regional Offices had not fully implemented SiAP LKPD. For example, at the Lampung Regional Office, only 6 out of 16 audit teams used SiAP LKPD. Similarly, at the South Sumatra Regional Office, 12 out of 18 teams used SiAP LKPD, and at the Jambi Regional Office, 6 out of 12 teams used it. At the Aceh Regional Office, only 9 out of 24 LKPD audit teams utilized SiAP LKPD.

At the beginning January 2020, the BPK RI Central Office conducted a socialization on the updated information system for audits. The system transitioned into an integrated online-based system (web-based) to overcome technological limitations for audit teams in all BPK RI Regional Offices. This was in accordance with Memorandum Number 44/ND/XVIII/01/2020, which concerns the Application of LKPD Monitoring Applications for the 2019 Fiscal Year LKPD Audit. The previous version of the SiAP LKPD application was a stand-alone application that could only be used on pre-installed devices. However, with the latest version's development, SiAP LKPD can now be used on devices without requiring installation activities. The data storage and reporting processes are directly linked online to the server at the BPK RI Central Office. However, the implementation of this web-based SiAP LKPD application is not yet perfect. The reporting process is not fully connected to the central server due to incomplete infrastructure to support online application execution. As a result, auditors must recheck the audit results' data reporting process to find any data that was not successfully reported online. They must then manually report it again through the previous version of the SiAP LKPD application. This iterative process may increase the workload of auditors when reporting audit results to BPK RI.

Considering this phenomenon, this research aims to reassess the factors that influence the implementation of the SiAP LKPD application on the performance of BPK RI auditors. Although technology offers numerous benefits to organizations, there is still a potential for implementation failure, which may arise due to low user acceptance rates. Therefore, it is crucial to identify the factors that influence user acceptance rates to support this research. Yusof et al. (2006) classified the determinants of user acceptance rates of information systems into three aspects: human, organizational, and technological. Venkatesh et al (2003) stated that performance expectation, effort expectation, social influence, and facilitating conditions can influence the intention and behavior of use, thereby increasing user acceptance rates of information systems. Similarly, DeLone and McLean (2003) concluded that information quality, system quality, and service quality determine the intention and behavior of information system users.

Furthermore, the SiAP LKPD application is relatively new and requires significant system development and updates. It has not yet been evaluated as a sustainable system, which is the motivation for this research. SiAP LKPD is continuously adapting to the environmental conditions within BPK to meet stakeholders' expectations.

To identify the determinants of the user acceptance rate of the SiAP LKPD application, an evaluation can be conducted using a model. This research integrates three interrelated information system theories: the Unified Theory of Acceptance and Use of Technology (UTAUT), the DeLone and McLean information system success model, and the HOT-fit model. The combined use of these three integrated models can provide a better perspective on the determinants of user intention towards usage behavior and the impacts of system use.

When applying these integrated models, factors that determine user intention are classified into three aspects: human, organizational, and technological. Yuliasari (2014) suggests that humans need to be evaluated because they are directly related to the system, while organizations need evaluation because the implementation of new technology can change services, operations, and organizational structures. Technology also needs evaluation because it is a part of the system. To enhance the representation, this study incorporates additional variables related to the organization, specifically the organizational structure and environment, as adapted from (Yuliasari's research, 2014).

Several researchers have conducted research related to the factors that influence interest in using information systems within organizations. Each researcher has employed a different research model. Salamah and Kusumanto (2017) examined the determinants of the intention to use information systems at the State Polytechnic of Sriwijaya (Polsri) using the UTAUT model. Sari et al (2016) investigated the determinants of the use of the SIPKD system in the Singkawang City Government using the UTAUT and integrated information system success model. Yuliasari (2014) analyzed the determinants of the use of financial report inspection applications and their implications using three integrated models: UTAUT, information system success, and human-organization-technology fit.

Based on the aforementioned phenomena, the author is interested in examining the factors influencing auditors to use financial report inspection applications at the Supreme Audit Agency of the Republic of Indonesia through an academic work entitled “Factors Influencing the Utilization of the Government Financial Report Inspection Application System (SiAP LKPD) at the Indonesian Supreme Audit Agency”.

Literature Review

Basic Theory

Research related to the use of Information Systems related to user attitudes and behavior begins with the theory developed by Martin Fishbein and Icek Ajzen in 1975, namely the Theory of Reasoned Action (TRA) (Hamzah, 2010). This theory explains that employee performance is determined by the intent of the action to be taken, and behavioral goals are jointly determined by individual attitudes and subjective norms (Ajzen and Fishbein, 1977). In other words, an individual will use an information system only if the system will produce benefits for him.

Another theory developed by Triandis (1980) states that social factors (social status, colleagues, leadership character, motivation, and self-ability), feelings, and perceived consequences will affect behavior. Behavior will not be realized if the situation (opportunity, facilitating facilities and infrastructure, and ease of use of information systems) is not possible (Hamzah, 2010). In his research, Triandis (1980) developed the Theory of Planned Behavior

(TPB). TPB is a theory that was built from TRA. The core of TPB and TRA is the intent of individuals to perform specific behaviors. Attitudes towards behavior and subjective norms on behavior will affect intentions in both TRA and TPB, but TPB includes another element, the aspects of behavioral control in influencing intentions.

Aspects of behavioral control influence intention and subsequently a person's behavior (Triandis, 1980). According to TPB, an individual's behavior is determined by their intention. This intention is influenced by their attitudes towards behavior, subjective norms that influence behavior, and perceived behavioral control.

Another theory that supports this research related to the use of information technology systems which is considered very influential in explaining individual acceptance of the use of information systems is the Technology Acceptance Model (TAM) developed by Davis (1989). TAM is the most commonly used theory to examine information technology integration. TAM states that there are 2 levels of individual beliefs, namely perceived benefits and perceived ease, as the main factors that influence information technology acceptance behavior (Hamzah, 2010). The more useful and easy-to-use information systems in a person's mind, the easier it is to accept the use of information systems.

Unified Theory of Acceptance and Use of Technology (UTAUT)

Many models of utilization and use of information systems have been developed by researchers, one of which is the Unified Theory of Acceptance and Use of Technology (UTAUT) model developed by (Venkatesh et al., 2003). The UTAUT model is used to examine and combine several aspects of information technology acceptance by examining the effect of performance expectations, effort expectations, and social factors on interest in utilizing information technology, as well as the effect of interest in utilizing information technology and conditions that facilitate users to use information technology (Salamah and Kusumanto, 2017). In his research, Venkatesh et al (2003) found that there is a significant positive relationship between all these aspects.

Venkatesh et al (2003) built the UTAUT model based on eight previously developed concepts: Theory of Reasoned Action (TRA), The Technology Acceptance Model (TAM), The Motivational Model (MM), The Theory of Planned Behavior (TPB), The Combined TAM and TPB (C-TAM-TPB), The Model of PC Utilization (MPCU), The Innovation Diffusion Theory (IDT), and The Social Cognitive theory (SCT) (Sari et al., 2016). According to Mohamadali and Garibaldi (2010), the UTAUT model contains four main factors that determine the intention and utilization of information technology, namely:

1. Performance expectation.
   Performance expectation is defined as an individual's belief about the extent to which the use of information technology will make it easier for him to achieve results in his job performance. Some of the indicators are speed in task execution, increased work performance, increased productivity, and increased effectiveness.
2. Effort expectations
   Effort expectations are defined as the ease of utilizing information technology.
   Some examples of indicators are interactions with systems that are clear and understandable, can be repeated flexibly, are easy to use, and others.
3. Social influence
   Social influence is defined as the extent to which individuals' views on the beliefs of people who have social influence must use the new system.
4. Facility conditions

Facility conditions look at the extent to which a person believes that the infrastructure and other technical facilities owned by the organization are available to support system use.

Apart from these four core factors, Venkatesh et al. (2003) also added four moderating factors, namely gender, age, experience, and voluntariness of system use. The UTAUT model framework is presented in Figure 2.1.

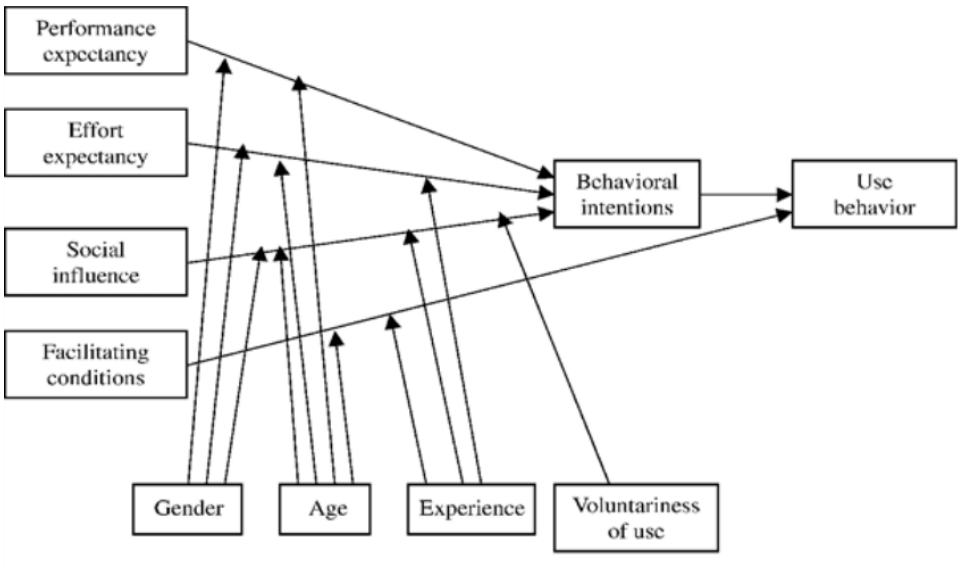

Figure 2.1: UTAUT model framework
Source: Venkatesh et al (2003)

DeLone and McLean's Information System Success Model

Studies on the successful use of information systems in an organization have been carried out. One of the most effective measurement models is the information system success model developed by (DeLone and McLean, 1992). This model has received its own appreciation by many information systems researchers because it is a simple model but has a high level of validity (Sari et al., 2016).

In this model, DeLone and McLean (1992) measure the level of success of an information system based on six main factors, namely system quality, information quality, system usage, user satisfaction, individual impact, and organizational impact. The process of measuring the success of information systems in the DeLone and McLean (1992) model is done by analyzing the causal relationship between variables in the model. The six measurement variables are not measured partially and independently but are carried out as a whole, where each variable affects one another (Sari et al., 2016).

In practice, the DeLone and McLean (1992) model has received a lot of criticism. Therefore, since 2003, DeLone and McLean have updated the model based on increasing the limitations of the previous model. DeLone and McLean (2003) revised the model by adjusting several variables, namely service quality, interest in using as an alternative to usage, and net benefits which are a combination of individual impact and organizational impact variables.

The DeLone and McLean (2003) model has received recognition from many researchers after they successfully recommended the use of this model in a variety of different contexts (Jafari et al., 2011). Wang and Liao's (2008) study found that the use of the DeLone and McLean (2003) model in the context of e-Government systems is still relatively new to researchers in Taiwan and needs to be revalidated in different user populations and e-

Government contexts. Therefore, the DeLone and McLean (2003) information system success model is suitable for use in this study. The framework of the DeLone and McLean (2003) success model is presented in Figure 2.2.

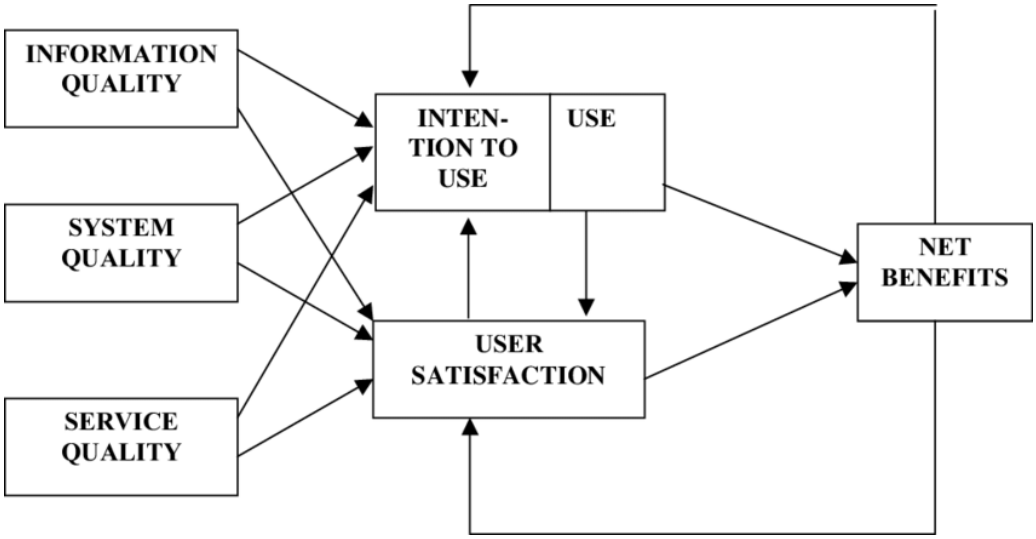

Figure 2.2
Information Systems Success Model Framework

Source: DeLone dan McLean (2003)

The Human-Organization-Technology fit model

The Human-Organization-Technology fit (HOT fit) evaluation model, developed by Yusof et al (2006), emerged as a result of a critical appraisal of findings from health information system evaluation processes and information system studies by researchers. The use of this model classifies several evaluation factors, dimensions, and measures. The HOT fit model is built on more specific and comprehensive evaluation categories, is able to validate extensively, and can be applied to information system evaluation (Yusof et al., 2008). Additionally, this model is also used to integrate the concept of fit among the evaluation aspects of human, organization, and technology. The HOT fit model framework can be seen in Figure 2.3.

The development of the HOT fit model was also expanded with the following aspects: (Yusof et al., 2008)

1. Organizational factors, dimensions (structure and environment), and evaluation measures.
2. The fit between technology, human, and organizational factors.
3. Reciprocal relationships between various dimensions, namely Information Quality and System Use, Information Quality and User Satisfaction, Information Quality and User Satisfaction, Organizational Structure and Organizational Environment, Organizational Structure and Net Benefits, Organizational Environment and Net Benefits.
4. One-way relationship between the dimensions of Organizational Structure and System Usage.
5. Evaluation measures relating to Information Systems in general.

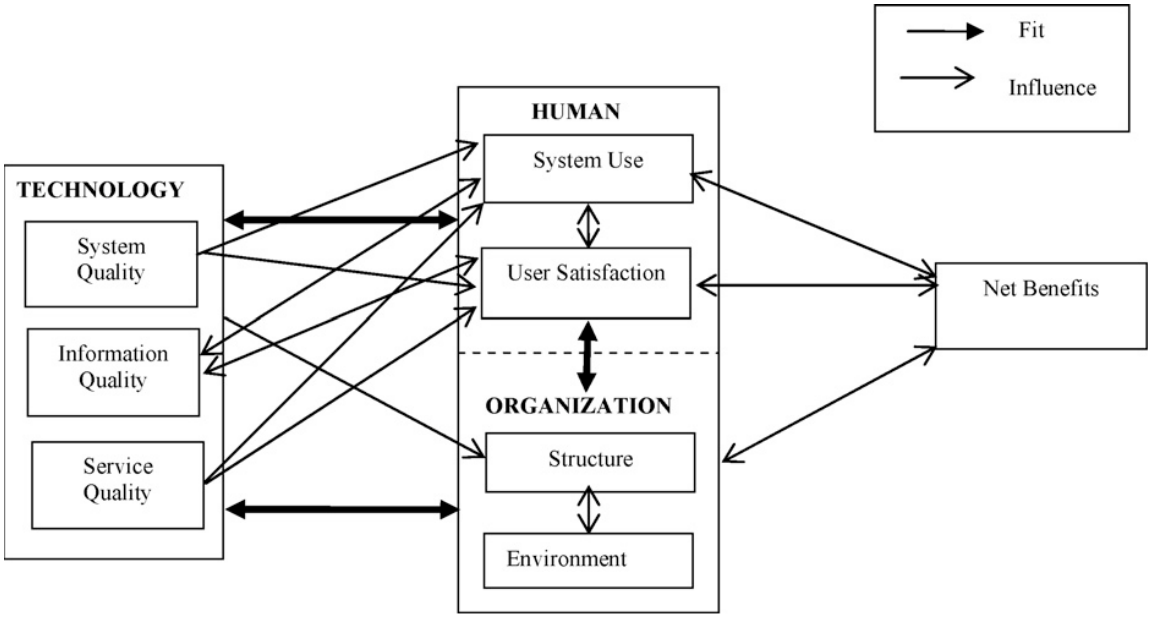

Figure 2.3
Human-Organization-Technology Fit Model Framework
Source: Yusof et al(2008)

Interest In the Use of Information Systems

Interest in the use of information technology is defined as the level of desire or intention of users to use information systems on an ongoing basis assuming that they have access to information (Salamah and Kusumanto, 2017). An employee will have an interest in using a new information system if the user believes that the information system will improve their performance, be easy to use, and be influenced by the surrounding environment as a result of using the information system. Individual behavior is an expression of individual desires or interests (Triandis, 1980). Individual desires or interests are strongly influenced by social factors, emotions, and perceived outcomes.

Davis et al (1989) state that the beneficial aspects perceived by users of information systems will increase their interest in using the information system. While Thompson et al (1991) found that a person's belief in the use of information systems will affect their interest, and in the end, the individual will use information systems in their work. On the other hand, Venkatesh et al (2003) state that there is a direct and significant relationship between interest in utilizing information systems and using information systems.

Intention describes the level of readiness of a person, consciously or unconsciously, to do something (Shin, 2010). Some indicators to measure intentions related to information system utilization are readiness, estimates, and plans to use information systems in the future.

Performance Expectations

Effort expectancy is the level of ease of use of information systems that can reduce the effort (energy and time) of individuals in doing their work (Venkatesh et al., 2003). The concept of effort expectancy is formulated based on three constructs in the previous model or theory, namely perceived ease of use, complexity, and ease of use (Venkatesh et al., 2003).

The decision to use a system by an individual is influenced by many factors. According to Venkatesh et al (2003), the factor that is often the main consideration is the ease of

completing their work. Davis et al. (1989) state that ease of use has an influence on the use of information systems. The ease of use of information systems will foster feelings in individuals that the system has benefits and therefore creates a feeling of comfort when using it in work (Venkatesh and Davis, 2000).

Effort expectations attempt to explain the ease of use of information systems that can reduce the efforts of users in performing their jobs (Venkatesh et al., 2003). Some indicators include the level of difficulty of the system to comprehend, the ease of use, and the level of ease of learning.

Social Factors

Triandis (1980) states that a person's behavior is influenced by social factors that can be accepted and will then be reflected in his way of thinking. Social factors are defined as the process of internalizing individuals according to the subjective cultural rules of their group and certain interpersonal agreements they have established with other individuals in certain social situations (Triandis, 1980). According to Thompson et al. (1991), social factors that will affect interest in the use of information systems include the amount of support from coworkers, senior managers, organizations, and user superiors.

Moore and Benbasat (1991) assert that in certain environments, the use of information systems will increase one's status in social life. According to Davis (1989), TAM theory states that subjective norms will have a positive impact on a person's social status. If a group that has social influence believes that they must perform a behavior (in this case, using an information system), then an individual who participates in doing so will tend to increase his status in the group (Venkatesh and Davis, 2000).

Social factors describe the process of internalizing individuals according to the culture of their environment in certain social situations (Triandis, 1980). To measure social factors related to the use of information systems, the indicators used are coworker support, direct supervisor support, and organizational support.

The concept of using information systems

In the context of information systems, a system according to Salamah and Kusumanto (2017) is a network that integrates several interconnected processes to interact collectively in order to perform a specific activity or accomplish a particular goal in pursuit of an objective. Each system has boundaries separated from its environment; the system receives input from its environment and produces output back into the environment (Hamzah, 2010). The definition of an information system, according to Laudon and Laudon (2000) in Hamzah (2010), is a set of interconnected components that collect, process, store, and distribute information to support decision-making and control within an organization. Nowadays, all information systems have been implemented using computers, through a set of hardware and software designed to transform data into useful information.

The purpose of an information system, according to Bodnar and Hopwood (1995) in Hamzah (2010), is to improve information quality, enhance internal control, and ensure cost efficiency. In measuring the success of an information system, there are five influential variables, including high usage intensity, user satisfaction with the system, users' positive attitudes toward the system, achievement of information system goals, and financial returns (Hamzah, 2010).

In the concept of information system usage, it is generally classified into two environments: voluntary and mandatory. In voluntary information system utilization, user

acceptance of the information system is determined by user behavioral interest (Sari et al., 2016). Interest in an information system will stimulate the emergence of interest in using it. However, behavioral interest cannot yet be interpreted as behavior because behavior is an actual action or activity performed. Therefore, behavior will only be performed by individuals who have an interest or desire to do so. Conversely, individuals who do not have an interest will find it very difficult to turn it into a behavior. However, in a mandatory environment of information system usage, the concept of behavioral interest is not relevant for understanding and measuring user acceptance (Nah et al., 2004).

The main difference between mandatory and voluntary usage lies in the freedom of utilizing the information system by its users. In voluntary usage, users have the freedom to choose whether or not to use the information system. Conversely, in mandatory usage, users do not have this freedom as the utilization is enforced by the organization implementing the information system (Sari et al., 2016).

Determinants of information system success

The main objective of using information systems in an organization is to improve performance. According to DeLone and McLean (2003), the success of an information system depends on three key factors: information quality, system quality, and service quality.

Information quality

Petter and McLean (2009) define information quality as the accuracy, timeliness, and completeness of the output generated by an information system. According to Jafari et al. (2011), information quality is considered a necessity and valued by information system users. DeLone and McLean (2003) measure information quality in terms of accuracy, timeliness, completeness, relevance, and consistency.

Information quality refers to the standard of information resulting from information system processing. Several indicators can be used to measure information quality, including completeness, accuracy, relevance, and precision of information in accordance with the desired reporting format.

System quality

System quality is the performance of an information system in terms of reliability, ease of use, functionality, and other measurement schemes (Petter and McLean, 2009). DeLone and McLean (2003) measure system quality in terms of ease of use, functionality, reliability, flexibility, data quality, portability, integration, and importance.

System quality depicts the excellence of an information system in relation to its performance. Several indicators can be used to measure system quality, such as the system's display and features, ease of use, reliability, and security of user access rights.

Service quality

Service quality is a concept that was developed by DeLone and McLean (2003) in their Information System Success Model. Some researchers criticize that service quality is a component of system quality in that success model (Jafari et al., 2011). Petter and McLean (2009) define service quality as technical support for end-users provided by information system developers. DeLone and McLean (2003) measure service quality using several indicators

1. Tangibles; the information system has up-to-date hardware and software, ensuring tangibles are met.
2. Reliability; the system's performance is dependable, meeting reliability standards.
3. Responsiveness; developers prioritize user support to users, demonstrating responsiveness.
4. Assurance; developers have the necessary knowledge to perform their tasks.
5. Empathy; developers prioritize the interests of the user.

Further analysis reveals that service quality can be classified into two main concepts: service quality related to customer relationship management and service quality related to information system security (Jafari et al., 2011). Customer relationship management is a form of developer support for user complaints regarding information system utilization. Meanwhile, information system security services provide technical support to maintain the security of the information system against potential harm. Service quality can be assessed through indicators such as the availability of technical support, the developers' concern in providing services, and the availability of support services such as a helpdesk.

Previous Research

Research on behavioral information systems has extensively used evolving models. In their study on e-government service utilization in Kuwait, AlAwadhi and Morris (2008) analyzed the determinants of success using the UTAUT model. Their empirical findings suggest that performance expectations, effort expectancy, and peer influence determine the intention to use the system. Facility conditions and behavioral intentions are factors that determine the use of e-government services. Salamah and Kusumanto (2017) conducted a study similar to AlAwadhi and Morris (2008), exploring the determinants of interest in utilizing information systems among lecturers in the Department of Electrical Engineering at the State Polytechnic of Sriwijaya. Salamah and Kusumanto (2017) found that interest in utilizing information systems is influenced by performance expectations, effort expectancy, and social factors. Jafari et al (2011) conducted a study on the needs and values of citizens in e-governance systems, based on determining factors for the success of information systems according to the DeLone and McLean model (2003). After conducting thorough research, the study proposes a model for determining e-governance success, known as the citizen-centric e-governance success model (Jafari et al., 2011).

In addition to using a single model, there are also studies on information system success using two integrated models. Liu et al. (2008) conducted research on the acceptance attitudes of internet banking system users in an uncertain and risky environment by combining the UTAUT model and the DeLone and McLean success model. Liu et al. (2008) demonstrated that user satisfaction is influenced by system quality and service quality, and that the intention to use the system is affected by user satisfaction, performance expectations, and social influence.

Yuliasari (2014) analyzed the factors that influence the use of financial report examination applications and their implications on the Financial Audit Agency (BPK) in West Java. The study employed three integrated models: the UTAUT model, the DeLone and McLean information system fit, and Human-Organization-Technology (HOT-fit) suitability. Yuliasari (2014) found that human factors with gender moderation, organization, and technology influence the intention to use e-government systems.

Theoretical Framework

The influence of Human Factors on Intention to Use

The influence of human factors has three indicators, namely performance expectancy, effort expectancy, and social influence.

1. Performance Expectancy

Performance expectancy is individual beliefs about the extent to which the use of information systems will help them achieve their goals and improve their performance (Venkatesh et al., 2003). Meanwhile, Davis (1989) defines performance expectancy as the degree to which a person believes that using an information system will improve his or her performance. Performance builds a person's expectations by measuring the extent to which technology use will have an impact on individual performance (Curtis and Payne, 2008).

The concept of performance expectations represents the benefits of the system to users in terms of perceived usefulness, extrinsic motivation, job fit, and relative advantage (Venkatesh et al., 2003). Davis (1989) states that perceived usefulness has a stronger and more consistent relationship with information systems. Research by Taylor and Todd (1995) and Venkatesh and Davis (2000) found that perceived usefulness is a significant determinant of an individual's intention to use the system.

Venkatesh et al (2003) state that the construct of performance expectancy is a strong predictor of intentions to use information systems in both voluntary and mandatory conditions. This is supported by the results of research conducted by Venkatesh and Davis (2000); Handayani (2005), who found that there is a significant positive relationship between performance expectancies and interest in using information systems. The same thing was revealed in the research of Curtis and Payne (2008); Javrin et al (2008) who examined the use of the UTAUT model in the application of Computer-Assisted Audit Tools and Techniques (CAATs) or better known in Indonesia as Computer-Assisted Audit Techniques (TABK). The study was able to prove that performance expectation is a strong factor for auditors in both the intention and use of TABK.

2. Effort Expectancy

Effort Expectancy is the level of ease of use of an information system (Curtis and Payne, 2008). The ease of use of information systems will encourage the creation of a perception in a person that the use of this technology will facilitate his performance so that it provides a sense of comfort (Venkatesh and Davis, 2000). Davis et al (1989) state that the ease of information systems affects the use of information systems. Research by Hu et al (1999) and Igbaria et al. (1997) shows the tendency of individual intention to use technology when the information system is perceived as easy to use.

Curtis and Payne (2008) state that effort expectations have a significant impact on the intention to use technology in the auditing field. Auditors not only have to learn how to use the software, but they also have to implement it. Research by Moran et al (2010) found that expectancy of effort has a positive effect on intention to use technology.

3. Social Influence

Social influence is an effort by one or more individuals to change the beliefs, perceptions, and behaviors of others (Venkatesh et al., 2003). The concept of social influence means that other individual factors that have a higher degree of influence give someone the confidence to use a new system. Social influence works through three mechanisms, namely

compliance, internalization, and identification (Venkatesh et al., 2003). The compliance factor refers to instantaneous changes in intention in response to perceived social pressure. While internalization and identification change the structure of individual beliefs that arise in response to the social status they receive. An individual tends to obey someone who has the ability to provide rewards and punishments. In a public sector environment, social influence typically comes from peers and supervisors (Curtis and Payne, 2008). In the context of auditing, if auditors perceive that their immediate supervisors fully support the use of computer-aided auditing techniques, this may influence the adoption of the technology (Janvrin et al., 2008).

Venkatesh et al (2003) state that social influence has no significant effect in a voluntary work environment, but becomes significant in an organizational scope that gets supervision. Venkatesh and Davis (2000) explain that in a work environment where compliance factors are mandatory, social influence has a direct impact on the intention to use information systems. Conversely, in a voluntary context, internalization and identification factors play a greater role in influencing perceptions of technology.

The use of SiAP LKPD in the BPK RI organization both at the Central Office and at the Provincial Representative Office has been mandatory, although it has not been applied to all auditee entities to realize BPK synergy. Thus it is expected that social influence can be a strong predictor of the intention to use SiAP LKPD for auditors at BPK RI.

The influence of Organizational Factors on Intention to Use

The influence of organizational factors has three indicators, namely facility conditions, organizational structure and organizational environment.

1. Facilitating Condition

Facilitating conditions are defined as the degree to which a person believes that organizational infrastructure and technical facilities are available to support the use of information systems (Moran et al., 2010). Venkatesh et al. (2003) state that facilitating conditions affect employees' use of technology in organizations. The more complete the infrastructure and technical facilities available in the organization to support the use of information systems, the more likely someone will be to use information systems.

In the context of auditing, facilitating conditions that can affect auditors' motivation to use information systems are the adequacy of information about the TPBK system to be used, as well as technical support from software service providers and support from top management in their organizations (Mahzan and Lymer, 2008). This is because auditors must not only use the software to perform their duties, but also implement it. Technical support and training on how to use the software will become more important in this context (Curtis and Payne, 2008).

Research by Curtis and Payne (2008); Janvrin et al (2008) found that facilitating conditions are determinants of intention to use technology in the field of auditing. The same results were found in a study (Chau and Hu, 2002) where perceptions of technological control, including facilitating conditions, influenced intentions to use information systems in the field of medicine and health.

2. Organizational Structure

Organizational structure is defined as a step in how the organization is designed to ensure consistency and continuity of tasks and functions of its organs in achieving goals

(Jennings and Seaman, 1990). Organizational structure includes internal aspects of the organization, namely type, culture, politics, hierarchy, planning and control systems, strategy, management, and communication (Pramiliantoro et al., 2015). From a strategic management perspective, management can make adjustments to the organizational structure and design based on organizational strategies that are suitable for overcoming changes in the external environment of the firm. Considering the environmental conditions in the information age as it is today, organizational management will tend to make adjustments to its information technology oriented organizational structure in order to operate optimally. This is done so that the organization can adapt to the dynamics of a rapidly developing environment so that it can survive to maintain its sustainability.

On the other hand, organizational management, as strategic decision-makers, needs reliable and relevant information support quickly. Therefore, the organizational structure will determine how information flows in an organization. In addition, information systems are designed to distribute information according to the hierarchy in the organizational structure. Yuliasari (2014) states that the better the organization, which is supported by the appropriate environment and organizational structure, the greater the intention to use the information system implemented in the organization.

3. Organization Environment

The performance of an organization both structure and organizational environment can be a driving factor in the successful implementation of available information systems by providing motivational support and providing adequate facilities. Ewusi-Mensah (1981) states that the organizational environment is an element where the element is not part of the organization, but changes in the element will cause changes from the organization. The organizational environment consists of funding sources, government, politics, competition, interorganizational relationships, and communication (Soraya et al., 2019). Organizations are responsible for implementing effective information systems by taking advantage of environmental factors.

The organizational environment can be an inhibiting factor for organizational performance, and the organization in turn reacts to resist the influence of the unfavorable environment on organizational activities. On the other hand, the organization will try to develop a favorable environment for its interests by using the resources available in the organization. Looking at the phenomenon in the current information age, interorganizational dynamics are developing very quickly and complexly. The government responded immediately by transforming public services and regulations from conventional to digital-based. This transformation causes organizations related to the government to immediately adjust service standards to be based on information technology. Under conditions of complexity and rapid environmental change, information technology is likely to be applied in organizations (Pfeffer and Leblebici, 1977).

In some cases, the regulations that apply in an organization will tend to influence the development plans and policies that the organization applies in implementing its information systems. This will ultimately affect the implementation of technology in the organization, whether it is implemented or not. Encouragement from the organizational environment can significantly provide motivation to improve the performance of organizational members and the intention to use information systems (Soraya et al., 2019). Erlirianto et al. (2015) state that the organizational environment has a significant impact on the implementation of information systems.

The influence of Technological Factors on Intention to Use

The influence of technological factors has three indicators, namely information quality, service quality and system quality.

1. Information Quality

Information quality refers to the information produced by an information system. According to Petter and McLean (2009), information quality is a characteristic of the results of an information system. Information quality is the subject of measuring information systems from the output aspect (results) (Yusof et al., 2008). The better the quality of information produced, the more useful the information system is for organizational performance. Useful information systems will tend to increase individual motivation to use them.

According to Yusof et al. (2008), the quality of information generated by information systems is assessed from the level of accuracy and the level of relevance of the information data. It is called accurate when the information is error free and unbiased. Meanwhile, it is called relevant when the information has useful value to its users.

2. Service Quality

Information system service quality basically provides an assessment of the quality of support services provided by information system application software providers (Yusof et al., 2008). According to Soraya et al (2019), service quality is defined as something related to meeting the needs of information system users. A service is said to be of quality if it can provide products and support services that meet the needs and desires of information system users.

The concept of service quality is called meeting expectations when the expected service is the same as the felt service, which means that users are satisfied with the quality of service provided by the information system software application provider. Conversely, it is called not meeting expectations if the expected service is greater than the perceived service, meaning that the service has a low value of benefits. This will then affect the individual's interest in using or not using information systems.

3. System Quality

According to Yusof et al (2008), system quality is the value of an information system related to the performance of the information system itself. A system that performs well based on information system quality indicators will create a good perception among its potential users. Petter and McLean (2009) define system quality as the performance of an information system in terms of reliability, comfort, convenience, functionality, and other indicators. McGill et al (2003) state that after the perception of system quality is created, this perception will affect the use and satisfaction of the end users of the system. Perceptions of good system quality will increase enthusiasm for its use, while system quality perceived as unfavorable will decrease the level of use.

The effect of Intention to Use on User Satisfaction

Intention to use information systems refers to an individual's decision to use or not to use technology in performing a set of tasks (Salamah and Kusumanto, 2017). Intention is a cognitive representation of a person's readiness to perform a certain behavior, which means that individuals will perform a certain behavior if it is based on the desire and interest to do

so (Mustaqim et al., 2018). Zhou (2008) states that intention to use has a strong influence on actual use. Therefore, intentions are considered to cover the use of information systems.

The end result of using an information system is the user's perception of their experience of using the system. If the information system is perceived as useful and meets the expectations of its users, a perception of satisfaction will result. According to Yusof et al (2006), user satisfaction is an overall assessment of the user's experience in using the information system and has a good perception of its potential impact. User satisfaction can be related to the usefulness of the technology and the user's attitude towards the system. To increase user satisfaction, it is necessary to increase the intention to use the information system. In previous studies conducted by Nurlani and Permana (2017); Yuliasari (2014), it was successfully proved that the intention to use the SiAP LKPD application has a significant effect on user satisfaction in using the system at the BPK RI Office.

The effect of Intention to Use on Net Benefits

Intention indicates an individual's subjective likelihood of performing a particular behavior (Tang et al., 2014). The stronger the intention, the greater the likelihood that the behavior will occur. DeLone and McLean (2003) state that "intention" is an attitude, while "use" is a behavior. Intention has a very significant influence to materialize into a "use" behavior (Zhou, 2008). Venkatesh et al (2003) state that there is a direct and significant relationship between interest in using information systems and use of information systems. Due to the difficulty in interpreting the complexity of the relationship between "intention" and "use", intention is considered more effective in representing the term "use" (DeLone and McLean, 2003).

Information system usage behavior driven by strong intentions will have an impact on both individuals and organizations. The impact of SiAP LKPD application caused by usage intention is an indicator to assess the success of information systems implementation at BPK RI. In the early stages, DeLone and McLean (1992) believed that there was a causal relationship between individual and organizational impacts resulting from the use of information systems because individual performance would directly affect organizational performance. In further development of the DeLone and McLean model, individual and organizational impacts are combined into "net benefits," where net benefits become a comprehensive aspect of measuring information system success (Delone and Mclean, 2002).

Previous research conducted by Wang and Liao (2008) found that intention to use e-government information systems has a significant effect on net benefits in Taiwan. Other research conducted by Raharjo et al (2016) successfully found an influence between the intention to use the SISDM application on net benefits in the BPK RI office.

The effect of User Satisfaction on Net Benefits

User satisfaction is defined as the overall evaluation of the user's experience in using the information system and the potential impact of the system (Yusof et al., 2006). Meanwhile, Yuliasari (2014) states that satisfaction is the response and feedback given by the users of the information system after using the system. User attitude towards the SiAP LKPD application is a subjective criterion that refers to the extent to which users are satisfied with the system used. Low user satisfaction with the SiAP LKPD application has not been able to improve the examiner's work as a whole. Conversely, high user satisfaction indicates that the existence of information systems is very useful for the examiners at the BPK RI Office.

An information system implemented in an organization is expected to provide both individual and organizational benefits. Individually, the information generated by the system has an impact on the user's behavior. This is related to individual performance, such as changes in activity or increased productivity. Organizationally, the use of information systems affects organizational performance, such as cost effectiveness (Yusof et al., 2006).

Previous research by Wang and Liao (2008) found that e-government user satisfaction has a significant effect on net benefits in Taiwanese society. Meanwhile, in the health sector, research by Soraya et al. (2019) found that user satisfaction of Pharmacy SIM application has a positive effect on net benefits in Unsoed RSGMP. The net benefits of Pharmacy SIM increase as user satisfaction increases. Similar results were found by Abda'u et al. (2018), who evaluated the use of SIMRS at RSUD dr. Soedirman Kebumen. The framework is simply summarized in the scheme shown in Figure 2.4.

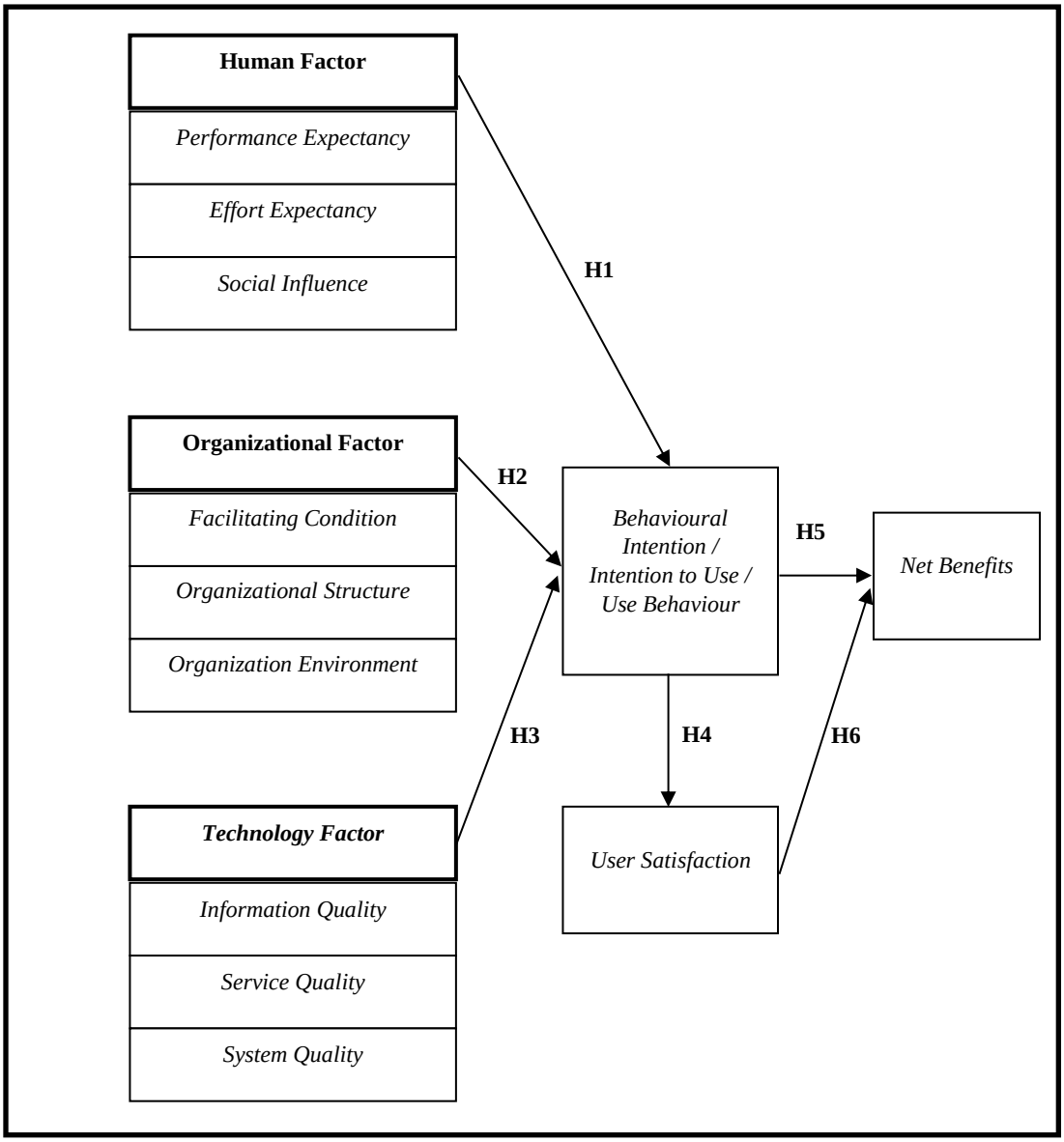

Figure 2.4
Theoretical Framework
Source: Data Processed (2020)

Hypothesis Development

Based on the stated framework, the following hypothesis is prepared:

1. Human factors have an impact on the intention to use SiAP LKPD in BPK RI.
2. Organizational factors have an impact on the intention to use SiAP LKPD at BPK RI.
3. Technological factors have an influence on the intention to use SiAP LKPD at BPK RI.
4. The intention to use of SiAP LKPD at BPK RI has an effect on user satisfaction.
5. The intention to use of SiAP LKPD at BPK RI has an effect on net benefits.
6. SiAP LKPD user satisfaction at BPK RI has an effect on net benefits.
7. Human factors have an effect on net benefits through intention to use.
8. Organizational factors have an effect on net benefits through intention to use.
9. Technological factors affect Net Benefits Through Intention to Use.
10. Human factors affect net benefits through intention to use and user satisfaction.
11. Organizational factors affect net benefits through intention to use and user satisfaction.
12. Technological factors affect net benefits through intention to use and user satisfaction.
13. Intention to use affects net benefits through user satisfaction.
14. Human factors affect user satisfaction through intention to use.
15. Organizational factors affect user satisfaction through intention to use.
16. Technological factors affect user satisfaction through intention to use.

Research Methods

Population and Sample

The population in this study was all auditors at BPK RI who had used SiAP LPKD. This population is used because as of 2020, auditors at BPK RI have implemented the latest version of the Local Government Financial Report Examination Application System (SiAP LPKD), where this application has been upgraded to an integrated online-based system. Sampling was performed using a random sampling method.

Data Collection Sources and Techniques

The type of data used in this research is qualitative data or subject data. Subject data are data obtained from the results of collecting the statements of research subjects in the form of opinions, attitudes, experiences, or characteristics of themselves. The data obtained comes from primary data, where these data are obtained specifically, which is the result of filling a questionnaire distributed to respondents, namely examiners at BPK RI.

The data collection technique was carried out by distributing questionnaires to the respondents. The questionnaire was distributed indirectly (online questionnaire).

Research Instruments

The instrument used in this study is a questionnaire to measure all the variables under study. The questionnaire in this study was adopted from Venkatesh et al (2003) by modifying several other indicators, which includes 39 question items. The human factor variables (performance expectancy, effort expectancy, and social influence) and organizational factor variables (facility conditions, leadership support, and organizational support) consist of 9 question items each. While the technological factor variable (information quality, service quality, and system quality) consists of 10 questions. The usage intention and user satisfaction variables consist of 2 questions, and the net benefit variable consists of 4 questions. In general, this questionnaire is divided into two parts, namely

1. Identity of the respondent

The first part of this questionnaire is the identity of the respondent in general. This section aims to classify respondents based on their character.

2. Questions

This section is used to obtain data on the dimensions of qualitative questions that will produce answers in the form of quantitative data using 5 Likert scales.

Definition and Measurement of the Variables

Operational variable

The variables to be examined in this study are as follows

1. Human factors variable, consisting of the following indicators

a. Performance expectancy, defined as the degree to which a person believes that the use of information systems will help the individual improve his or her performance (Venkatesh et al., 2003).
b. Effort Expectations, which is the level of ease of use of information systems that can reduce the effort (effort and time) of individuals in doing their work (Venkatesh et al., 2003).
c. Social factors, defined as the process of internalization of individuals according to the subjective cultural rules of their group and certain interpersonal agreements they have established with other individuals in certain social situations (Triandis, 1980).

Table 3.1

The Indicator of Human Factors Variable

No.	Indicator	Reference
A.I.1	Benefit value	Venkatesh et al. (2003)
A.I.2	Time efficiency	Venkatesh et al. (2003)
A.I.3	Performance productivity	Venkatesh et al. (2003)
A.II.1	Easy to understand	Venkatesh et al. (2003)
A.II.2	Easy to use	Venkatesh et al. (2003)
A.II.3	Easy to learn	Venkatesh et al. (2003)
A.III.1	Colleagues support	Venkatesh et al. (2003)
A.III.2	Direct supervisor support	Venkatesh et al. (2003)
A.III.3	Organization support	Venkatesh et al. (2003)

Source: Data processed (2020)

2. Organizational factors variable consisting of the following indicators

a. Facilitating conditions, defined as the degree to which a person believes that organizational infrastructure and technical facilities are available to support the use of information systems (Moran et al., 2010).
b. Organizational structure, a measure of how the organization is designed to ensure consistency and continuity of tasks and functions of its organs in achieving goals (Jennings and Seaman, 1990).
c. Organizational environment, is a condition that affects the policies in the management of organizations to use information systems (Soraya et al., 2019).

Table 3.2
The Indicator of Organizational Factors Variable

No.	Indicator	Reference
B.I.1	Resource provision	Venkatesh et al. (2003)
B.I.2	Provision of technical knowledge	Venkatesh et al. (2003)
B.I.3	Availability of technical support	Venkatesh et al. (2003)
B.II.1	Mandatory use	Pramiliantoro et al. (2015)
B.II.2	Availability of standard operating procedure	Pramiliantoro et al. (2015)
B.II.3	Communication channels	Pramiliantoro et al. (2015)
B.III.1	Planning and preparation	Pramiliantoro et al. (2015)
B.III.2	Infrastructure eligibility	Pramiliantoro et al. (2015)
B.III.3	Head office organizational support	Pramiliantoro et al. (2015)

Source: Data processed (2020)

3. Technological factors variable consisting of the following indicators:
a. Information quality, defined as a characteristic of the output produced by the information system (Petter and McLean, 2009).
b. Service quality, interpreted as the technical support provided by information system developers to end users (Petter and McLean, 2009).
c. System quality, defined as the performance of information systems in terms of reliability, convenience, ease of use, functionality, and other measures (Petter and McLean, 2009).

Table 3.3
The Indicator of Technological Factors Variable

No.	Indicator	Reference
C.I.1	Completeness and accuracy of information	Pramiliantoro et al. (2015)
C.I.2	Relevance of information	Pramiliantoro et al. (2015)
C.I.3	Appropriateness of reporting format	Pramiliantoro et al. (2015)
C.II.1	Availability of technical support	Pramiliantoro et al. (2015)
C.II.2	Concern in providing services	Liu et al. (2008)
C.II.3	Availability of helpdesk services	Pramiliantoro et al. (2015)
C.III.1	Interface and features	Wang dan Liao (2008)
C.III.2	Easy to use	Wang dan Liao (2008)
C.III.3	System reliability (minimum error rate)	Pramiliantoro et al. (2015)
C.III.4	Security level of user access	Pramiliantoro et al. (2015)

Source: Data processed (2020)

4. Behavioral intention/Intention to use variable, is a cognitive representation of a person's readiness to perform a certain behavior (Shin, 2010).
5. User satisfaction variable, is an overall evaluation of the user's experience in using the information system and the potential impact of the system (Yusof et al., 2006).
6. Net benefit variable, is the impact of using information systems felt by users, both individuals and organizations (DeLone and McLean, 2003).

Table 3.4
The Indicator of intention to use, user satisfaction, and net benefit Variable

No.	Indikator	Referensi
D.1	Intention to use in the future	Venkatesh et al. (2003)
D.2	Prediction of future use	Venkatesh et al. (2003)
D.3	Plan to use in the future	Venkatesh et al. (2003)
E.1	Return to use	Liu et al. (2008)
E.2	Consistency in use	Liu et al. (2008)
E.3	Perceived system usage satisfaction	Wang dan Liao (2008)
E.4	As expected	Wang dan Liao (2008)
F.1	Impact on the level of difficulty of the job	Wang dan Liao (2008)
F.2	Impact on Effectiveness and Efficiency	Pramiliantoro et al. (2015)
F.3	Impact on error rate	Pramiliantoro et al. (2015)
F.4	Impact on organizational performance and productivity	Pramiliantoro et al. (2015)

Source: Data processed (2020)

Analysis Method

This research uses the Partial Least Square (PLS) method. PLS is a component-based or variant-based structural equation modeling (SEM) equation model. PLS is an alternative approach due to the shift in methods from covariance-based to variant-based SEM approaches. Covariance-based SEM is generally used for research that tests causality or theory, while PLS is a more predictive model because it is not based on many assumptions (Ghozali and Ratmono, 2017). PLS can also be used to explain the relationship between variables in research.

According to Ghozali and Ratmono (2017), the purpose of analysis using the PLS approach is to help research that aims to make predictions. In the formal model, the latent variable is defined as a linear aggregate of its indicators. Based on how the inner model (the structural model that links the latent variable) and the outer model (the measurement model, that is, the relationship between the indicators and their constructs) are specified, weight estimates are obtained to create the score components of the latent variable. The result is the residual variance of the target variable.

According to Ghozali and Ratmono (2017), parameter estimates obtained from PLS can be categorized into three. First, it is the weight estimate that is used to create the latent variable scores. Second, it reflects the path estimate between the latent variables and between the latent variables and their indicators (loadings). Third, it refers to the means and locations of the parameters (regression constant values) for the indicators and latent variables. To obtain these three estimates, PLS uses a three-stage iteration process, and each iteration stage produces an estimate. The first stage produces weight estimates, the second stage produces inner model and outer model estimates, and the third stage produces means and location estimates.

This research attempts to evaluate acceptance, success, and suitability together using an integrated model by referring to the model developed by (Mohamadali and Garibaldi, 2010). Mohamadali and Garibaldi's (2010) research developed a new evaluation model resulting from the integration of three models, namely the UTAUT model, the DeLone and McLean information system success model, and the Human-Organization-Technology fit (HOT-Fit) model for evaluating the acceptance of information systems by users in the health

care sector. However, Mohamadali and Garibaldi (2010) only developed a new evaluation model and did not reach the stage of applying the model for empirical testing. This study will adopt the integration model without using moderating variables.

SEM analysis using the PLS approach in this research attempts to test the relationship between exogenous variables and endogenous variables. This analysis aims to see the relationship between human, organizational, and technological factor variables on the intention to use information systems so that it will have an impact on user satisfaction and net benefits. This research uses the Smart PLS program to process the data to be analyzed. The equation for the structural model used in this research is as follows:

$$NB = \gamma 1H + \gamma 2O + \gamma 3T + \gamma 4BI + \gamma 5US + \zeta 1 \quad (1)$$

$$BI = \beta 1H + \beta 2O + \beta 3T + \zeta 2 \quad (2)$$

$$US = \beta 4BI + \zeta 3 \quad (3)$$

Information

NB	= Net Benefit
BI	= Behavioral Intention
US	= User Satisfaction
H	= Human Factors
O	= Organizational Factors
T	= Technological Factors
β (beta)	= Parameter describing the relationship between endogenous variables
γ (Gamma)	= Parameter of an exogenous variable
ζ (zeta)	= Structural error included in the model (Error term)

After each variable is measured, a test is conducted for each hypothesis established in this research. In order to determine whether the hypothesis is accepted or rejected, statistical tests must be performed.

Structural Model (Inner Model)

Inner models (inner relations, structural models, and substantive theory) describe the relationships between variables based on substantive theory. The structural model was evaluated using R-squared for the dependent construct, Stone-Geisser Q-squared test for predictive relevance, and t-test and significance of structural path parameter coefficients.

When evaluating capital with PLS, we first consider the R-square for each dependent variable. The interpretation is the same as the regression interpretation. Changes in the R-squared value can be used to assess the influence of certain exogenous variables on endogenous variables, whether they have a substantial influence or not. In addition to examining the R-squared value, the PLS model was also evaluated by determining the Q-squared predictive relevance for the construct model. The Q-square measures how well the observations are produced by the model and also its parameter estimates (Ghozali and Ratmono, 2017).

Measurement Model (Outter Model)

The convergent validity of the measurement model with the reflective indicator model is assessed on the basis of the correlation between the score items/score components and the score construct calculated using PLS. A reflective measure is said to be high if it correlates

more than 0.70 with the construct being measured. However, for research in the early stages of scale development, a loading value of 0.5 to 0.60 is considered sufficient (Chin, 1998). The discriminant validity of the reflective indicator measurement model is assessed on the basis of the cross-loading of the measure with the construct. If the correlation of the construct with the measure is greater than the other construct measures, it indicates that the variable predicts the measure in the block better than the other block measures.

Another method of assessing discriminant validity is to compare the square root of the Average Variance Extracted (AVE) value for each construct with the correlation between other constructs in the model. If the square root of the AVE for each construct is greater than the correlation value between the construct and other constructs in the model, then it is said to have good discriminant validity scores. This measure can be used to measure the reliability of variable component scores, and the results are more conservative compared to composite reliability. It is recommended that the AVE value be greater than 0.50 (Fornell and Larcker, 1981). Composite reliability, which measures a construct, can be assessed using two types of measures, namely internal consistency and Cronbach's alpha (Ghozali and Ratmono, 2017).

Confirmatory Factor Analysis (CFA)

Confirmatory factor analysis (CFA) is a method that can assess a construct model consisting of validity and reliability testing (Rahayu et al., 2019). Validity testing is conducted to determine the ability of the construct variable (indicator) to explain the variable through its loading factor value. The value cut used for comparison is a minimum loading > 0.30, and reliability testing is measured by comparing the composite reliability (CR) value with the value cut, which is considered reliable if the CR value is ≥ 0.70.

Goodness of Fit

Testing the fit of the model to the data consists of several steps, the first is to determine a good model for the data in SEM, this is conducted by testing all goodness of fit statistical tests. A good model has a small difference between the real data and the estimated data. Estimated results that provide a high level of error, the results will not be good (Marzuki et al., 2010). In the SEM method, there is no best test statistic that can predict the suitability of the model to the data (Rahayu et al., 2019). The next step is the fit of the structural model. This stage was conducted to ensure that several relationships hypothesized in the conceptual model were supported by the data.

Hypothesis Testing Design

The questionnaire filled out by the respondent is tabulated to describe the results of observations based on the respondent's answers based on the variables used. The raw data are processed using SEM modeling, which tests the assumptions and hypotheses of the model.

The data in the research will be tested on the measurement model (outer model) using internal consistency reliability, convergent validity, collinear statistics (VIF) and discriminant validity measurements. This is conducted to ensure that the model meets the requirements for validity and reliability.

The next step is to evaluate the structural model (internal model). The purpose of the structural model evaluation is to test this research hypothesis. The structural model was evaluated using the p-value to determine the significance of the structural path parameter coefficients and the R-square to determine the effect of exogenous latent variables on

endogenous latent variables. The conclusion of the hypothesis is determined based on the p-value at significance α = 5% (0.05). If the p-value is < 0.05, it can be concluded that there is a significant correlation between the variables. On the other hand, if the p-value is > 0.05, it can be concluded that there is no significant influence between the variables.

Result and Discussion

Description of the research object

The purpose of this research is to examine the relationship between human, organizational, and technological factors on the intention to use the SiAP LKPD software at the Indonesian National Audit Office (BPK) in 2020. This research is a sample study from the population of all auditors at the Indonesian Auditor Office who have used the application for the inspection activities in 2020. The sample obtained was 200 examiners representing 22 of the 34 BPK RI representative offices in Indonesia. The list of sampled respondents in this research can be seen in Table 4.1.

No.	Representative Office	Respondents
1.	Aceh	51
2.	North Sumatera	7
3.	Riau	6
4.	West Sumatera	19
5.	Riau Island	8
6.	South Sumatera	5
7.	Jambi	9
8.	Bangka Belitung	4
9.	Bengkulu	1
10.	Lampung	28
11.	DKI Jakarta	7
12.	West Java	2
13.	Central Java	12
14.	East Java	10
15.	Yogyakarta	1
16.	Gorontalo	1
17.	West Sulawesi	2
18.	South Kalimantan	1
19.	Central Kalimantan	5
20.	Maluku	3
21.	Bali	2
22.	West Nusa Tenggara	7
23.	East Nusa Tenggara	9
TOTAL		**200**

Figure 4.1: The List of Sample Respondents
Source: Data processed (2021)

The data used in this study are balanced panel data, where each cross-sectional unit has the same number of observations for each period. The data were analyzed using the Partial Least Square (PLS) method, which was first tested to prove that the data were reliable and

valid. Hypothesis testing is performed according to the hypothesis testing design prepared and the data are processed using SmartPLS version 3.

Respondent Profile

The respondent profile contains some information that describes the characteristics of the respondent. The available information consists of the respondent's gender, age, education level, and experience with the SiAP LKPD BPK RI application.

The gender information of the respondent is divided into two parts, namely male and female. Based on the gender data, the respondents in this study were dominated by males as many as 125 respondents. The age of respondents is divided into four age categories, namely 20-30 years, 31-40 years, 41-50 years, and 51 years and above. Based on age, the majority of respondents in this study were 31-40 years old, namely 97 people. The level of education of the respondents is classified into three groups, namely Diploma, Stratum 1 (S1), Stratum 2 (S2), and Stratum 3 (S3). Based on the level of education, the majority of respondents have a Bachelor's degree (Strata One). Finally, information about experience using the application is divided into four groups: once, twice, three times, and more than three times. Based on the experience data, new users dominate the respondents in this study, namely 86 respondents. The data on the characteristics of the respondents are presented in Table 4.2.

Table 4.2
The Profile of Respondents

	Total	**Percentage**
Total Respondents	**200**	**100%**
Sex:		
Male	125	62,5%
Female	75	37,5%
Age:		
20 – 30 Years	60	30%
31 – 40 Years	97	49%
41 – 50 Years	38	18,5%
> 50 Years	5	2,5%
Education Level:		
Diploma Degree	1	0,5%
Bachelor Degree (S1)	134	67%
Master Degree (S2)	64	32%
Doctoral Degree (S3)	1	0,5%
Using Experience:		
Once	86	43%
Twice	59	29,5%
Three Times	30	15%
> Three Times	25	12,5%

Source: Data processed (2021)

Descriptive Statistical Analysis of Variables

Descriptive statistical analysis of variables was conducted to see the tendency of respondents' answers to the questions asked in the questionnaire. There are five categories of response options in the questionnaire, including "Strongly Disagree" (SD) with a value of 1,

"Disagree" (D) with a value of 2, "Neutral" (N) with a value of 3, "Agree" (A) with a value of 4, and "Strongly Agree" (SA) with a value of 5. The data presented represent the respondents' responses to each indicator.

Frequency of Human Factor Questionnaire Results

The human factor variable defines efforts to influence the use of information systems from the results of human behavior. In this study, the human factor variable is divided into three indicators, namely, (1) Performance expectations, which is defined as the degree to which a person believes that the use of information systems will help the individual improve his or her performance (Venkatesh et al., 2003). (2) Effort expectations, which is the level of ease of use of information systems that can reduce the effort (energy and time) of individuals in doing their work (Venkatesh et al., 2003). (3) Social factors, defined as the process of internalization of individuals according to the subjective cultural rules of their group and certain interpersonal agreements they have established with other individuals in certain social situations (Triandis, 1980). The frequency of respondents' responses to the human factors variable is presented in Table 4.3.

Table 4.3
Statistical Analysis of Human Factors Variable

Indicator	**Measurement Scale**										**Modus**
	1 (SD)		**2 (D)**		**3 (N)**		**4 (A)**		**5 (SA)**		
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	
A.I.1	3	1,5	2	1	13	6,5	124	62	58	29	4
A.I.2	2	1	21	10,5	47	23,5	93	45,5	37	18,5	4
A.I.3	3	1,5	10	5	40	20	109	54	38	19	4
A.II.1	1	0,5	7	3,5	27	13,5	119	59,5	46	23	4
A.II.2	1	0,5	6	3	34	17	119	59,5	40	20	4
A.II.3	-	-	5	2,5	27	13,5	126	63	42	21	4
A.III.1	3	1,5	2	1	36	18	105	52,5	54	27	4
A.III.2	2	1	5	2,5	24	12	130	65	39	19,5	4
A.III.3	2	1	3	1,5	5	2,5	121	60,5	69	34,5	4

Sumber: Output SmartPLS (2021)

Based on the values in Table 4.3, it can be seen that the highest value in each indicator is 4, which means "agree". This shows that the respondents feel that the working environment at the BPK RI Office has supported the examiners in using the SiAP LKPD.

Frequency of Organizational Factor Variable Questionnaire Results

The organizational factor variable defines the effort to influence the use of information systems from the results of organizational behavior. In this study, the organizational factor variable is divided into three indicators, namely (1) facility conditions, defined as the extent to which a person believes that organizational infrastructure and technical facilities are available to support the use of information systems (Moran et al., 2010). (2) Organizational structure, a measure of how the organization is designed to ensure consistency and continuity of tasks and functions of its organs in achieving goals (Jennings and Seaman, 1990). (3)

Organizational environment, is a condition that affects the policies in managing organizations to use information systems (Soraya et al., 2019). The frequency of respondents' responses to the variables of organizational factors is presented in Table 4.4.

Table 4.4
Statistical Analysis of Organizational Factors

Indicator	Measurement Scale										Modus
	1 (SD)		2 (D)		3 (N)		4 (A)		5 (SA)		
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	
B.I.1	2	1	3	1,5	20	10	105	52,5	70	35	4
B.I.2	1	0,5	10	5	17	8,5	120	60	52	26	4
B.I.3	1	0,5	11	5,5	32	16	114	57	42	21	4
B.II.1	2	1	29	14,5	80	40	56	28	33	16,5	3
B.II.2	2	1	6	3	53	26,5	99	49,5	40	20	4
B.II.3	3	1,5	24	12	63	31,5	78	39	32	16	4
B.III.1	1	0,5	9	4,5	40	20	117	58,5	33	16,5	4
B.III.2	2	1	2	1	34	17	131	65,5	31	15,5	4
B.III.3	1	0,5	3	1,5	14	7	118	59	64	32	4

Sumber: Output SmartPLS (2021)

Based on the values in Table 4.4, it can be seen that the highest value for each indicator is 4, which means "agree", except for indicator B.II.1, which is worth 3, which means "neutral". This shows that the respondents feel that the organization has provided complete facilities and infrastructure to support the auditors in using SiAP LKPD when performing inspection tasks at the BPK RI Office.

Frequency of Technological Factor Variable Questionnaire Results

The technological factor variable defines the effort to influence the use of information systems from the results of the use of technology. In this study, the technological factor variable is divided into three indicators, namely (1) Information quality, defined as a characteristic of the output produced by the information system (Petter and McLean, 2009). (2) Service quality, interpreted as the technical support provided by information system developers to end users (Petter and McLean, 2009). (3) System quality, defined as the performance of information systems in terms of reliability, convenience, ease of use, functionality, and other measures (Petter and McLean, 2009). The frequency of respondents' responses to the organizational factor variables is presented in Table 4.5.

Table 4.5
Statistical Analysis of Technological Factors Variable

Indicator	Measurement Scale										Modus
	1 (SD)		2 (D)		3 (N)		4 (A)		5 (SA)		
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	
C.I.1	-	-	12	6	33	16,5	121	60,5	34	17	4
C.I.2	-	-	10	5	33	16,5	131	65,5	26	13	4
C.I.3	7	3,5	32	16	49	24,5	91	45,5	21	10,5	4
C.II.1	2	1	15	7,5	44	22	110	55	29	14,5	3
C.II.2	1	0,5	9	4,5	45	22,5	114	57	31	15,5	4
C.II.3	2	1	6	3	51	25,5	104	52	37	18,5	4
C.III.1	2	1	14	7	52	26	112	56	20	10	4
C.III.2	1	0,5	6	3	34	17	125	62,5	34	17	4
C.III.3	5	2,5	23	11,5	81	40,5	78	39	13	6,5	3
C.III.4	1	0,5	1	0,5	16	8	124	62	58	29	4

Source: Output SmartPLS (2021)

Based on the values in Table 4.5, it can be seen that the highest value for each indicator is 4, which means "agree", except for indicator C.III.3, which is worth 3, which means "neutral". This shows that most of the respondents' needs are already available in the SiAP LKPD application, so that it really helps them to use the information system in performing inspection tasks at the BPK RI Office.

Frequency of Use Intention, User Satisfaction, and Net Benefits Variable Questionnaire Results

1. Usage intention variable is a cognitive representation of a person's willingness to perform a certain behavior (Shin, 2010).
2. The user satisfaction variable is an overall evaluation of the user's experience in using the information system and the potential impact of the system (Yusof et al., 2006).
3. The net benefit variable is the impact of using an information system that is felt by users, both individuals and organizations (DeLone and McLean, 2003).

The frequency of respondents' responses to the intention to use, user satisfaction, and net benefit variables are presented in Table 4.6.

Table 4.6
Statistical Analysis of Intention to Use, User Satisfaction, and Net Benefit Variable

Indicator	Measurement Scale										Modus
	1 (SD)		2 (D)		3 (N)		4 (A)		5 (SA)		
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	
D.1	3	1,5	4	2	21	10,5	118	59	54	27	4
D.2	2	1	6	3	14	7	118	59	60	30	4
E.1	2	1	8	4	41	20,5	108	54	41	20,5	4
E.2	1	0,5	7	3,5	39	19,5	117	58,5	36	18	4
F.1	2	1	8	4	37	18,5	111	55,5	42	21	4
F.2	3	1,5	10	5	34	17	106	53	47	23,5	4
F.3	1	0,5	15	7,5	58	29	92	46	34	17	4
F.4	1	0,5	6	3	32	16	121	60,5	40	20	4

Source: Output SmartPLS (2021)

Based on the values in Table 4.6, it can be seen that the highest value for each indicator is 4, which means "agree". This shows that the respondents feel that the SiAP LKPD application is very useful and meets their expectations in supporting performance and have the intention to use the SiAP LKPD application in future inspection activities.

Confirmatory Factor Analysis

Before analyzing data in the PLS method, it is necessary to perform Confirmatory Factor Analysis (CFA). CFA is a method that can evaluate the research construct model, which consists of validity and reliability tests (Rahayu et al., 2019). The construct validity test is conducted to ensure that the indicator is a true construct of the variable under study. Furthermore, the validity test is carried out to ensure that the indicators have been formed into a single unit in each latent variable construct. Validity testing is performed to determine the ability of the construct variable (indicator) to explain its variable through its loading factor value and Average Variance Extracted (AVE) value. The cut of the value used as a comparison is a minimum loading > 0.30 (Rahayu et al., 2019) and the AVE value used as a reference is at least 0.5 (Sarstedt et al., 2017). Meanwhile, the reliability test is measured by comparing the composite reliability (CR) value with the cut of the value, which is considered reliable if the CR and Cronbach's alpha values are ≥ 0.70 (Sarstedt, Ringle, and Hair, 2017; Rahayu et al., 2019). The CFA values of all variables examined in this study are presented in
Table 4.7 and Figure 4.1 for schematic clarification of the data.

Table 4.7
Confirmatory Factor Analysis

Latent Variabels	**Indicator**	***Convergent Validity***		***Internal Consistency Reliability***	
		Loading Factor	***AVE***	***Composite Reliability***	***Cronbach's Alpha***
		>0,70	>0,50	>0,70	>0,70
Human Factors	A.I.1	0,785	0,557	0,919	0,901
	A.I.2	0,736			
	A.I.3	0,744			
	A.II.1	0,782			
	A.II.2	0,742			
	A.II.3	0,807			
	A.III.1	0,702			
	A.III.2	0,737			
	A.III.3	0,674			
Organizational Factors	B.I.1	0,718	0,528	0,909	0,887
	B.I.2	0,667			
	B.I.3	0,738			
	B.II.1	0,535			
	B.II.2	0,715			
	B.II.3	0,755			
	B.III.1	0,798			
	B.III.2	0,788			
	B.III.3	0,788			
Technological Factors	C.I.1	0,773	0,530	0,918	0,901
	C.I.2	0,752			
	C.I.3	0,666			
	C.II.1	0,664			
	C.II.2	0,776			
	C.II.3	0,746			
	C.III.1	0,775			
	C.III.2	0,791			
	C.III.3	0,646			
	C.III.4	0,667			
Intention to Use	D.1	0,947	0,883	0,938	0,868
	D.2	0,932			
User Satisfaction	E.1	0,944	0,880	0,936	0,864
	E.2	0,932			
Net Benefit	F.1	0,897	0,771	0,931	0,901
	F.2	0,929			
	F.3	0,825			
	F.4	0,858			

Source: Output SmartPLS (2021)

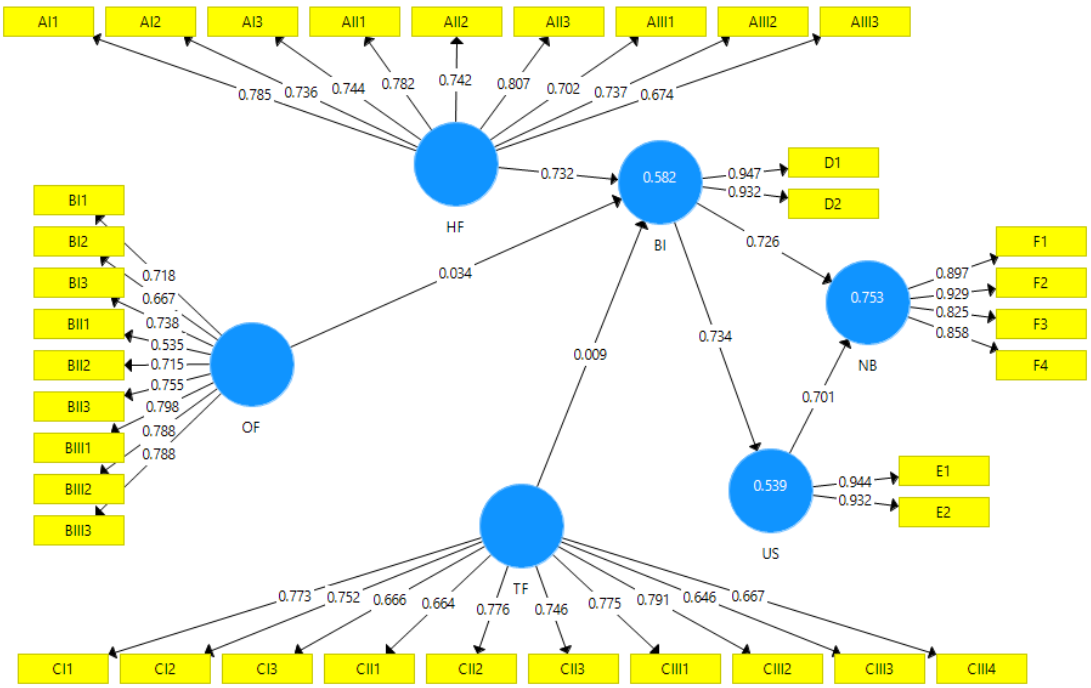

Figure 4.1
Measurement Scheme of Outer Model
Source: Output SmartPLS (2021)

Based on Table 4.7 and Figure 4.1, it can be seen that almost all loading factor values for all indicators are greater than 0.70, except for indicators A.III.3, B.I2, B.2.1, C.I.3, C.II.1, C.III.3, and C.III.4. However, all of these indicators have an AVE value greater than 0.50 and a composite reliability and Cronbach's alpha value greater than 0.70. Thus, all the indicators that become the constructs of this study can be considered valid (Ramayah et al., 2018).

Collinearity Statistics

After receiving the confirmatory factor analysis (CFA) test, the next step is to examine whether there is multicollinearity at the level of the outer model through the multicollinearity test with the collinearity statistic (VIF) method. The VIF value > 0.50 indicates that the model has multicollinearity symptoms, otherwise the VIF value <0.50 indicates that there are no multicollinearity symptoms. The VIF value for each indicator is shown in Table 4.8.

Table 4.8
Collinearity Statistic

Indicator	***VIF***
A.I.1	2,452
A.I.2	2,893
A.I.3	2,684
A.II.1	3,357
A.II.2	3,257
A.II.3	3,782
A.III.1	1,805
A.III.2	1,984
A.III.3	1,852
B.I.1	2,037
B.I.2	1,637
B.I.3	2,049
B.II.1	1,534
B.II.2	1,919
B.II.3	2,089
B.III.1	2,368
B.III.2	2,354
B.III.3	2,211
C.I.1	2,838
C.I.2	2,784
C.I.3	1,699
C.II.1	1,645
C.II.2	2,700
C.II.3	2,329
C.III.1	2,435
C.III.2	2,383
C.III.3	1,674
C.III.4	1,746
D.1	2,432
D.2	2,432
E.1	2,372
E.2	2,372
F.1	3,892
F.2	4,725
F.3	2,178
F.4	2,421

Sumber: Output SmartPLS (2021)

Table 4.8 shows that the VIF value of all the indicators examined does not exceed 5. Based on these results, it can be concluded that there is no multicollinearity problem at the level of the outer model.

Discriminant validity

Discriminant validity aims to determine whether a reflective indicator is a good measure of its construct. It is based on the principle that each indicator should be highly correlated only with the construct. Measures of different constructs should not be highly correlated (Ghozali and Latan, 2015). A high value of discriminant validity indicates that a construct is unique and has the ability to explain the phenomenon being measured. The cross-loading value of each construct is assessed to ensure that the construct's correlation with the measured value of its latent variable is greater than that of other constructs. The discriminant validity test in this study was conducted using the cross loading value (Henseler, Ringle, and Sarstedt, 2015). The cross loading value for each indicator is presented in Table 4.9.

Table 4.9
Discriminant Validity

Indicator	***Intention to Use***	***Human Factors***	***Net Benefit***	***Organizational Factors***	***Technological Factors***	***User Satisfaction***
A.I.1	0,652	0,785	0,699	0,444	0,550	0,668
A.I.2	0,613	0,736	0,712	0,356	0,510	0,651
A.I.3	0,618	0,744	0,732	0,416	0,527	0,652
A.II.1	0,544	0,782	0,571	0,588	0,614	0,541
A.II.2	0,445	0,742	0,569	0,590	0,672	0,506
A.II.3	0,565	0,807	0,599	0,654	0,710	0,569
A.III.1	0,584	0,702	0,499	0,492	0,485	0,537
A.III.2	0,503	0,737	0,560	0,556	0,590	0,484
A.III.3	0,542	0,674	0,429	0,609	0,504	0,389
B.I.1	0,384	0,480	0,353	0,718	0,547	0,321
B.I.2	0,323	0,410	0,290	0,667	0,508	0,299
B.I.3	0,322	0,442	0,333	0,738	0,553	0,260
B.II.1	0,238	0,372	0,331	0,535	0,465	0,299
B.II.2	0,375	0,499	0,381	0,715	0,629	0,297
B.II.3	0,387	0,498	0,462	0,755	0,699	0,395
B.III.1	0,441	0,548	0,519	0,798	0,646	0,466
B.III.2	0,455	0,612	0,494	0,788	0,641	0,458
B.III.3	0,543	0,588	0,440	0,788	0,618	0,408
C.I.1	0,414	0,550	0,594	0,605	0,773	0,543
C.I.2	0,398	0,524	0,551	0,526	0,752	0,536
C.I.3	0,366	0,490	0,646	0,478	0,666	0,532
C.II.1	0,414	0,446	0,405	0,593	0,664	0,333
C.II.2	0,464	0,569	0,500	0,626	0,776	0,394
C.II.3	0,389	0,558	0,518	0,658	0,746	0,398
C.III.1	0,438	0,605	0,533	0,634	0,775	0,495
C.III.2	0,525	0,726	0,585	0,696	0,791	0,526

C.III.3	0,344	0,435	0,502	0,498	0,646	0,493
C.III.4	0,511	0,571	0,419	0,566	0,667	0,353
D.1	0,947	0,757	0,727	0,546	0,599	0,723
D.2	0,932	0,672	0,632	0,479	0,515	0,653
E.1	0,717	0,764	0,839	0,476	0,608	0,944
E.2	0,658	0,644	0,764	0,460	0,569	0,932
F.1	0,719	0,744	0,897	0,453	0,596	0,787
F.2	0,657	0,737	0,929	0,483	0,635	0,835
F.3	0,497	0,617	0,825	0,465	0,627	0,644
F.4	0,655	0,728	0,858	0,572	0,676	0,721

Sumber: Output SmartPLS (2021)

Table 4.9 shows the cross-loadings of all the constructs using p-value to determine the significance of the structural path parameter coefficient and R-square to determine the effect of exogenous latent variables on endogenous latent variables both directly and indirectly.

To test the hypothesis, the measurement of path coefficients between constructs is performed to see the significance and strength of the relationship between constructs. The value examined. The cross loading value for each construct appears to be higher than other constructs. Based on these results, it can be concluded that the model meets the requirements of discriminant validity.

Hypothesis Testing

Structural Model Evaluation (Inner Model)

After the measurement model (outer model) has been tested to ensure that the model has met the validity and reliability requirements, the next step is to evaluate the structural model (inner model). The purpose of evaluating the structural model is to test the hypothesis of this study. The structural model is evaluated of the path coefficient ranges from -1 to +1. The closer to +1, the stronger the relationship between the two constructs. A relationship closer to -1 indicates that the relationship is negative (Sarstedt et al., 2017). The conclusion of the hypothesis is determined based on the p-value at α = 5% (0.05) significance. If the p-value is <0.05, it can be concluded that there is a significant influence between variables, or in other words, the hypothesis is accepted. Conversely, if the p-value > 0.05, it can be concluded that there is no significant influence between variables, or in other words, the hypothesis is rejected. The results of the path coefficient test for the direct effect of exogenous variables on endogenous variables are shown in Table 4.10. Meanwhile, the results of path coefficient testing for the indirect effect between exogenous variables on endogenous variables through mediating variables are shown in Table 4.11.

Table 4.10
Path Coefficient Direct Effect

	Original Sample	*Sample Mean*	*Standard Deviation*	*T Statistic*	*P Values*	*Result*
HF → BI	0,732	0,727	0,104	7,067	0,000	Accepted
OF → BI	0,034	0,036	0,100	0,341	0,733	Rejected
TF → BI	0,009	0,013	0,098	0,088	0,930	Rejected
BI → US	0,734	0,734	0,052	14,245	0,000	Accepted
BI → NB	0,211	0,203	0,088	2,405	0,017	Accepted
US → NB	0,701	0,708	0,074	9,425	0,000	Accepted

Notes
HF → BI is the influence of human factors variable on intention to use
OF → BI is the influence of organizational factors variable on intention to use
TF → BI is the influence of technological factors variable on intention to use
BI → US is the influence of intention to use variable on user satisfaction
BI → NB is the influence of intention to use variable on net benefit
US → NB is the influence of user satisfaction variable on net benefit
Sumber: Output SmartPLS (2021)

Table 4.11
Path Coefficient Indirect Effect

	Original Sample	*Sample Mean*	*Standard Deviation*	*T Statistic*	*P Values*	*Result*
HF -> BI -> NB	0,149	0,142	0,065	2,297	0,022	Accepted
OF -> BI -> NB	0,025	0,016	0,022	1,113	0,266	Rejected
TF -> BI -> NB	-0,009	0,014	0,027	0,312	0,755	Rejected
HF -> BI -> US -> NB	0,364	0,340	0,074	4,883	0,000	Accepted
OF -> BI -> US -> NB	0,060	0,039	0,051	1,179	0,239	Rejected
TF -> BI -> US -> NB	-0,021	0,030	0,060	0,349	0,727	Rejected
BI -> US -> NB	0,515	0,514	0,062	8,294	0,000	Accepted
HF -> BI -> US	0,518	0,486	0,100	5,167	0,000	Accepted
OF -> BI -> US	0,086	0,055	0,071	1,205	0,229	Rejected
TF -> BI -> US	-0,030	0,043	0,085	0,351	0,725	Rejected

Sumber: Output SmartPLS (2021)

Notes
HF → BI → NB is the influence of human factors variable on net benefit through intention to use
OF → BI → NB is the influence of organizational factors variable on net benefit through intention to use
TF → BI → NB is the influence of technological factors variable on net benefit through intention to use

HF → BI → US → NB is the influence of human factors variable on net benefit through intention to use and user satisfaction
OF → BI → US → NB is the influence of organizational factors variable on net benefit through intention to use and user satisfaction
TF → BI → US → NB is the influence of technological factors variable on net benefit through intention to use and user satisfaction
BI → US → NB is the influence of intention to use variable on net benefit through user satisfaction
HF → BI → US is the influence of human factors variable on user satisfaction through intention to use
OF → BI → USis the influence of organizational factors variable on user satisfaction through intention to use
TF → BI → US is the influence of technological factors variable on user satisfaction through intention to use

Based on Table 4.10, it shows the direct effect of each exogenous latent variable on the endogenous latent variable. From the results, the following can be concluded:

1. The human factor variable (HF) on the intention to use (BI) has a parameter coefficient value of 0.732. This shows that there is a positive influence of the HF variable on BI. In other words, each unit increase in the HF variable will increase the BI by 73.2%. Then, based on calculations using the bootstrap or resampling method, the test result of the estimated coefficient for the HF variable on BI is 0.727 with a calculated t-value of 7.067, resulting in a p-value of 0.000 < 0.05. This shows that there is a significant direct influence of HF variable on BI.
2. The variable of organizational factor (OF) on intention to use (BI) has a parameter coefficient value of 0.034. This shows that there is a positive influence of OF variable on BI. In other words, each unit increase in the OF variable will increase BI by 3.4%. Then, based on calculations using the bootstrap or resampling method, the test result of the coefficient estimate for the OF variable on BI is 0.036 with a calculated t-value of 0.341, resulting in a p-value of 0.733 > 0.05. This indicates that there is no significant direct effect of the OF variable on BI.
3. The variable of technological factor (TF) on intention to use (BI) has a parameter coefficient value of 0.009. This shows that there is a positive influence of the TF variable on BI. In other words, each unit increase in the TF variable will increase BI by 0.9%. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the TF variable on BI is 0.013 with a calculated t-value of 0.088, resulting in a p-value of 0.930 > 0.05. This indicates that there is no significant direct influence of the TF variable on BI.
4. The variable intention to use (BI) on user satisfaction (US) has a parameter coefficient value of 0.734. This shows that there is a positive influence of the variable BI on US. In other words, each unit increase in the variable BI will increase the US by 73.4%. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient for the BI variable on US is 0.734 with a calculated t-value of 14.245, resulting in a p-value of 0.000 < 0.05. This shows that there is a significant direct influence of the variable BI on US.
5. The variable intention to use (BI) on net benefit (NB) has a parameter coefficient value of 0.211. This shows that there is a positive influence of the variable BI on NB. In other words,

each unit increase in the BI variable will increase NB by 21.1%. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the BI variable on NB is 0.203 with a calculated t-value of 2.405, resulting in a p-value of 0.017 < 0.05. This shows that there is a significant direct influence of the variable BI on NB.

6. The variable User Satisfaction (US) on Net Benefits (NB) has a parameter coefficient value of 0.701. This shows that there is a positive influence of the variable US on NB. In other words, each unit increase in the US variable will increase NB by 70.1%. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the US variable on NB is 0.708 with a calculated t-value of 9.425, resulting in a p-value of 0.000 < 0.05. This indicates that there is a significant direct effect of the US variable on NB.

Based on Table 4.11, it shows the indirect effect of each exogenous latent variable on the endogenous latent variable through the mediating variable. From the results, the following can be concluded:

1. The human factor variable (HF) on net benefit (NB) through intention to use (BI) has a parameter coefficient value of 0.149. This shows that there is a positive influence of HF variable on NB through BI. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the HF variable on NB through BI is 0.142 with a calculated t-value of 2.297, resulting in a p-value of 0.022 < 0.05. This shows that there is a significant indirect influence of HF variable on NB via BI.
2. The variable organizational factors (OF) on net benefits (NB) through intention to use (BI) has a parameter coefficient value of 0.025. This shows that there is a positive influence of the variable OF on NB through BI. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the OF variable on NB through BI is 0.016 with a calculated t-value of 1.113, resulting in a p-value of 0.266 > 0.05. This indicates that there is no significant indirect effect of the OF variable on NB through BI.
3. The variable Technology Factor (TF) on Net Benefits (NB) through Intention to Use (BI) has a parameter coefficient value of -0.009. This shows that there is a negative influence of the variable TF on NB through BI. Then, based on the calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the TF variable on NB through BI is 0.014 with a calculated t-value of 0.312, resulting in a p-value of 0.755 > 0.05. This shows that there is no significant indirect effect of TF variable on NB through BI.
4. The human factor variable (HF) on net benefit (NB) through intention to use (BI) and user satisfaction (US) has a parameter coefficient value of 0.364. This shows that there is a positive influence of the HF variable on NB through BI and US. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the HF variable on NB via BI and US is 0.340 with a calculated t-value of 4.883, resulting in a p-value of 0.000 < 0.05. This shows that there is a significant indirect influence of HF variable on NB through BI and US.
5. The organizational factor variable (OF) on net benefits (NB) through intention to use (BI) and user satisfaction (US) has a parameter coefficient value of 0.060. This shows that there is a positive influence of OF variable on NB through BI and US. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of OF variable on NB via BI and US is 0.039 with a calculated t-value of 1.179, resulting in

a p-value of 0.239 > 0.05. This indicates that there is no significant indirect effect of the OF variable on NB through BI and US.

6. The technological factor variable (TF) on net benefit (NB) through intention to use (BI) and user satisfaction (US) has a parameter coefficient value of -0.021. This shows that there is a negative influence of the TF variable on NB through BI and US. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the TF variable on NB via BI and US is 0.030 with a calculated t-value of 0.439, resulting in a p-value of 0.727 > 0.05. This shows that there is no significant indirect effect of the TF variable on NB through BI and US.
7. The variable intention to use (BI) on net benefit (NB) through user satisfaction (US) has a parameter coefficient value of 0.515. This shows that there is a positive influence of the variable BI on NB through US. Then, based on the calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the BI variable on NB through US is 0.514 with a calculated t-value of 8.294, resulting in a p-value of 0.000 < 0.05. This shows that there is a significant indirect influence of the variable BI on NB via US.
8. The human factor variable (HF) on user satisfaction (US) through intention to use (BI) has a parameter coefficient value of 0.518. This shows that there is a positive influence of the variable HF on US through BI. Then, based on the calculations using the bootstrap or resampling method, the test result of the estimated coefficient for the HF variable on US via BI is 0.486 with a calculated t-value of 5.167, resulting in a p-value of 0.000 < 0.05. This shows that there is a significant indirect effect of HF variable on US via BI.
9. The organizational factor variable (OF) on user satisfaction (US) through intention to use (BI) has a parameter coefficient value of 0.086. This shows that there is a positive influence of the OF variable on US through BI. Then, based on calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the OF variable on US via BI is 0.055 with a calculated t-value of 1.205, resulting in a p-value of 0.229 > 0.05. This indicates that there is no significant indirect effect of the OF variable on US via BI.
10. The technological factor variable (TF) on user satisfaction (US) through intention to use (BI) has a parameter coefficient value of -0.030. This shows that there is a negative influence of the TF variable on US through BI. Then, based on the calculations using the bootstrap or resampling method, the test results for the estimated coefficient of the TF variable on US through BI is 0.043 with a calculated t-value of 0.351, resulting in a p-value of 0.725 > 0.05. This indicates that there is no significant indirect effect of the TF variable on US via BI.

Coefficient of Determination

The coefficient of determination (R2) is a way of assessing how much of an endogenous construct can be explained by an exogenous construct. The value of the coefficient of determination (R2) is expected to be between 0 and 1. The R2 value is classified into three range groups, namely 0.75 (strong), 0.50 (moderate), and 0.25 (weak) (Sarstedt et al., 2017). The results of the analysis of the coefficient of determination are presented in Table 4.11 and Figure 4.2.

Table 4.11
Coefficient of Determination

Endogen Variable	***R-Square***	***R-Square Adjusted***
Intention to Use (BI)	0,582	0,576
User Satisfaction (US)	0,539	0,537
Net Benefit (NB)	0,753	0,751

Sumber: Output SmartPLS (2021)

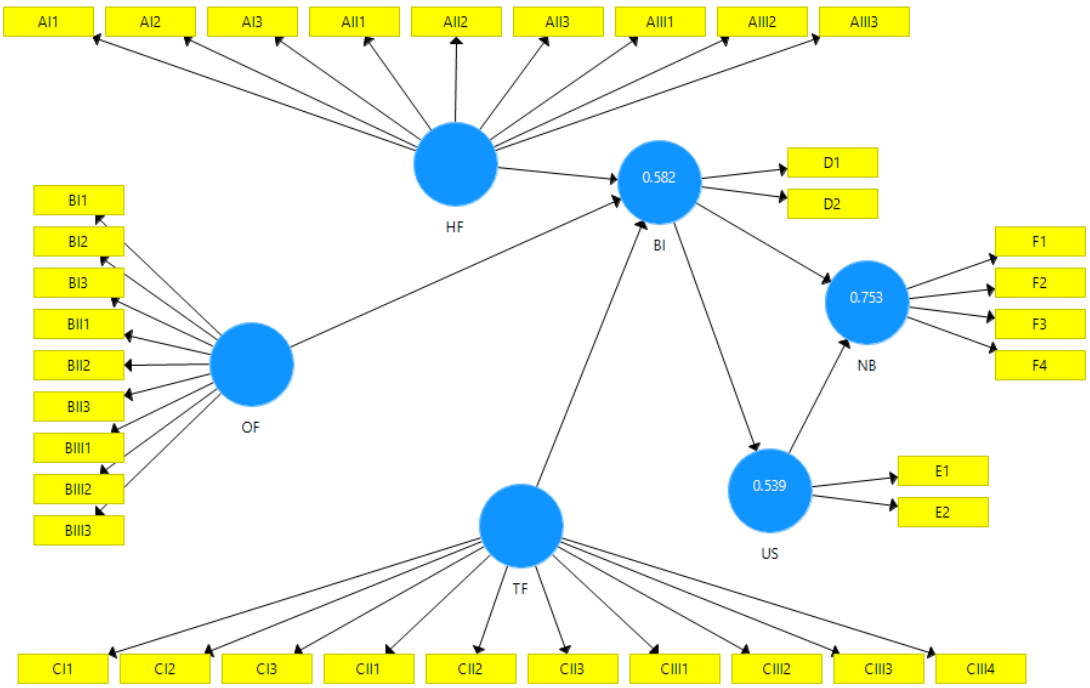

Figure 4.2
Measurement Scheme of Coefficient of Determination
Sumber: Output SmartPLS (2021)

Based on Table 4.11 and Figure 4.2, it can be seen that the coefficient of determination value for the variable Usage Intention (BI) is 0.582, User Satisfaction (US) is 0.539, and Net Benefit (NB) is 0.753. This shows that the usage intention variable is jointly influenced by exogenous latent variables (human factors, organizational factors, and technological factors) by 58.2% (moderate). The variable of user satisfaction is influenced by the variable of usage intention by 53.9% (moderate). Meanwhile, the net benefit variable is influenced by the usage intention and user satisfaction variables simultaneously by 75.3% (strong).

Analysis of Results

This research is a research that aims to test hypotheses using the structural equation model analysis method via the partial least squares (SEM-PLS) approach. SEM-PLS analysis is used to obtain path coefficients that determine whether the hypothesis created is accepted or rejected. This analysis uses a significance level of 5% or 0.05.

From the results of the analysis as shown in Table 4.10, it was found that human factors influence intention to use, intention to use and user satisfaction influence net benefits, and intention to use influences user satisfaction. Meanwhile, organizational factors and technological factors did not show any influence on usage intentions.

Meanwhile, based on Table 4.11, the results show that human factors influence net benefits through usage intention, while organizational factors and technological factors have no influence. On the other hand, human factors influence net benefits through usage intentions and user satisfaction, while organizational factors and technological factors have no influence. The usage intention variable influences net benefits through user satisfaction. And human factors influence user satisfaction through usage intention, while organizational factors and technological factors have no influence. Of the sixteen hypotheses proposed in this research, there are eight hypotheses that do not meet the requirements to be accepted.

Discussion

The Influence of Human Factors on Intention to Use

Based on the results of the structural model path coefficient test in Table 4.10, the human factor variable has a path coefficient value of 0.732. This shows that all these variables have a positive influence on the intention to use the SiAP LKPD application by examiners at the BPK RI office in 2020. The p-value of the human factor variable is 0.000. In other words, the organizational factor variables have a significant influence on the intention to use.

The research results related to human factors are consistent with the research results of Venkatesh and Davis (2000); Handayani (2005); Curtis and Payne (2008), which state that human factors, which include performance expectations, business expectations, and social factors, influence the intention to use information systems. . However, this research is not consistent with the research of Yuliasari (2014) where human factors did not influence the intention to use the SiAP LKPD application at BPK RI West Java Representative Office. The SiAP LKPD application in the latest version has undergone many adjustments by the developer compared to the initial version as researched by Yuliasari (2014), both in terms of features, templates, and appearance, making it easier (user-friendly) for auditors in the BPK RI office environment. In addition, the ease of this latest version of the application has increased the awareness of organizations and examiners regarding the use of the SiAP LKPD application in the examination process. As a result, examiners who have already used this application are motivating other examiners to use it as novice users. More than half of the respondents felt that they had received full support from the organization, superiors and colleagues to use the SiAP LKPD application in the performance of their duties (Table 4.3). Based on the empirical findings, the results of this study accept the first hypothesis.

The Influence of Organizational Factors on Intention to Use

Based on the results of the structural model path coefficient test in Table 4.10, the organizational factor variable has a path coefficient value of 0.034. This shows that all these variables have a positive influence on the intention to use the SiAP LKPD application by examiners at the BPK RI office in 2020. The p-value of the organizational factor variable is 0.733. In other words, the organizational factor variables do not have a significant influence on the intention to use.

The research results on organizational factors are not consistent with the research results of Soraya et al (2019); Yuliasari (2014); Zhou (2008), where the results of this research found that organizational factors have no influence on intention to use the SiAP LKPD Application at the BPK RI Office. In its implementation, BPK RI is committed to fully implement the information system in its organizational environment in accordance with the established BPK RI Organizational Strategic Plan. BPK RI's efforts to realize this intention have been implemented, but are still not optimal due to the fact that BPK's budget allocation as a

government institution is subject to binding institutional procedures and regulations. The transition process to the institutional management system must be carried out in a gradual but purposeful manner. So far, the BPK organization has provided information system support facilities, socialization on the use of information systems, and technical training on the implementation of the SiAP LKPD application, although it is still limited and not evenly distributed to all auditors at BPK RI representative offices throughout Indonesia. In addition, BPK will also adjust its organizational structure to be more in line with digital-based work mechanisms. Based on the empirical findings, the results of this study reject the second hypothesis.

The Influence of Technology Factors on User Intentions

Based on the results of the structural model path coefficient test in Table 4.10, the Technology factor variable has a path coefficient value of 0.009. This shows that all these variables have a positive influence on the intention to use the SiAP LKPD application by examiners at the BPK RI office in 2020. The p-value of the technological factor variable is 0.930. In other words, the technological factor variable does not have a significant influence on the intention to use.

The research findings related to technological factors are also not consistent with the research findings of Soraya et al (2019); Yuliasari (2014); Liu et al (2008), where the results of this study found that technological factors did not affect the intention to use the SiAP LKPD application at the BPK RI office. The SiAP LKPD application developer has made quality updates compared to the previous version. The quality of an information system is assessed from several aspects, including completeness, accuracy, timeliness, availability, relevance, consistency, and data entry (Yusof et al., 2006). This latest version of SiAP LKPD is considered to meet the expected quality standards. However, SiAP LKPD is a new system and the majority of the examiners at the BPK RI office have never used this application or are new to it. The lack of technical information about the quality of the information system causes that the examiners do not really care about the quality of the SiAP LKPD application. However, human factors are more dominant in influencing examiners to use this application compared to technological factors. This is evidenced by the fact that the majority of respondents (71.5%) agree with the existence of the IT Office as a responsive representative when needed (Table 4.5). A common phenomenon is that at the beginning of the audit process, a special LKPD audit forum is formed via external social media applications, consisting of all auditors and a team of representatives of the IT Bureau. During the audit, there is an active discussion about the implementation of the SiAP LKPD. This special forum is an interactive means of knowledge sharing for the auditors. Based on the empirical findings, the results of this study reject the third hypothesis.

The Influence of Intention to Use on User Satisfaction

Based on the results of the structural model path coefficient test in Table 4.10, the influence of the variable intention to use on user satisfaction has a path coefficient value of 0.734. This shows that the variable intention to use the SiAP LKPD application by examiners at the BPK RI Office in 2020 has a positive influence on user satisfaction. The p-value of the variable intention to use on user satisfaction is 0.000. In other words, the variable of intention to use has a direct and significant effect on user satisfaction.

The research results showed that almost all respondents had the desire to use the SiAP LKPD application in performing subsequent inspection tasks (Table 4.6). This shows that the

majority of respondents have great confidence in the latest version of the SiAP LKPD Application, which can help them to perform their inspection tasks more practically than before. Although the experience of most respondents is still dominated by new users (72.5% of respondents - Table 4.2), the SiAP LKPD Application has met the expectations of the majority of respondents. Therefore, the empirical results of this research prove that intention to use has a significant impact on user satisfaction and net benefits of the SiAP LKPD application used by examiners in the BPK RI Office environment.

The results of this research are consistent with the research of Pramiliantoro et al. (2015); Yuliasari (2014); DeLone and McLean (2003) who found that intention to use influences user satisfaction. The results of this study support the fourth hypothesis.

The Influence of Intention to Use on Net Benefits

Based on the results of the structural model path coefficient test in Table 4.10, the relationship between the variable intention to use and net benefits has a path coefficient value of 0.211. This shows that the variable intention to use the SiAP LKPD application by examiners at the BPK RI Office in 2020 has a positive effect on net benefits. The p-value of the relationship between the variable intention to use and net benefits is 0.0017. In other words, intention to use variable has a direct and significant effect on net benefits.

The research results showed that on average, 74.125% of the respondents (Table 4.6) agreed that they felt the net benefits of the latest version of SiAP LKPD application compared to the first version which was not yet suitable for the conditions in the field (Yuliasari, 2014). The latest version of SiAP LKPD is felt to have met the needs of auditors, where the audit working paper (KKP) template provided by this application is in accordance with the BPK RI audit standard format and is in line with the concept of risk-based audit.

Empirically, the results of this study are consistent with the findings of Pramiliantoro et al (2015); Yuliasari (2014); DeLone and McLean (2003), who found that the intention to use affects the net benefit. The results of this study support the fifth hypothesis.

The Influence of User Satisfaction on Net Benefits

Based on the results of the structural model path coefficient test in Table 4.10, the variable user satisfaction with net benefits has a path coefficient value of 0.701 with a p-value of 0.000 < 0.05. This shows that the variable user satisfaction of the SiAP LKPD application by examiners at the BPK RI Office in 2020 has a significant positive influence on net benefits.

Satisfaction appears as a response after using the information system. In this case, satisfaction is a subjective criterion regarding how much users like the SiAP LKPD application. This research found that the majority of respondents had a high level of satisfaction with the use of SiAP LKPD application. They believe that this application can improve the examiner's job overall. These results show that users felt immediate benefits after using the SiAP LKPD application, even from the first time they used it.

The results of this study are consistent with the findings of Soraya et al (2019); Abda'u et al (2018), who found that user satisfaction affects net benefits. The results of this study support the sixth hypothesis.

The Influence of Human Factors on Net Benefits through Intention to Use

Based on the results of the structural model path coefficient test in Table 4.11, the human factor variable on net benefits from intention to use has a path coefficient value of 0.149. This indicates that the human factor variable has a positive influence on net benefits

from intention to use. The p-value of 0.022 < 0.05 proves that the human factor variable has a significant indirect influence on net benefits through intention to use. The results of this study support the seventh hypothesis.

The Influence of Organizational Factors on Net Benefits through Intention to Use

Based on the results of the structural model path coefficient test in Table 4.11, the organizational factor variable on net benefits from intention to use has a path coefficient value of 0.025. This indicates that the organizational factor variables have a positive influence on net benefits from intention to use. The p-value of 0.266 > 0.05 proves that the organizational factor variable does not have a significant indirect influence on net benefits through intention to use. The results of this study reject the eighth hypothesis.

The Influence of Technological Factors on Net Benefits through Intention to Use

Based on the results of the structural model path coefficient test in Table 4.11, the technology factor variable on net benefits from intention to use has a path coefficient value of -0.009. This indicates that the technology factor variable has a negative impact on net benefits from intention to use. The p-value of 0.755 > 0.05 proves that the organizational factor variable does not have a significant indirect influence on net benefits through intention to use. The results of this study reject the ninth hypothesis.

The Influence of Human Factors on Net Benefits through Intention to Use and User Satisfaction

Based on the results of the structural model path coefficient test in Table 4.11, the human factor variable on net benefits from intention to use and user satisfaction has a path coefficient value of 0.364. This indicates that the human factor variables have a positive influence on the net benefits of intention to use and user satisfaction. The p-value of 0.000 < 0.05 proves that the human factor variable has a significant indirect influence on the net benefits through intention to use and user satisfaction. The results of this study accept the tenth hypothesis.

The Influence of Organizational Factors on Net Benefits through Intention to Use and User Satisfaction

Based on the results of the structural model path coefficient test in Table 4.11, the organizational factor variable on net benefits from intention to use and user satisfaction has a path coefficient value of 0.060. This indicates that the organizational factor variables have a positive influence on the net benefits of intention to use and user satisfaction. The p-value of 0.239 > 0.05 proves that organizational factor variables do not have a significant indirect influence on net benefits through intention to use and user satisfaction. The results of this study reject the eleventh hypothesis.

The Influence of Technological Factors on Net Benefits through Intention to Use and User Satisfaction

Based on the results of the structural model path coefficient test in Table 4.11, the technology factor variable on net benefits from intention to use and user satisfaction has a path coefficient value of -0.021. This indicates that the technology factor variable has a negative influence on the net benefits from intention to use and user satisfaction. The p-value of 0.349 > 0.05 proves that the technological factor variable does not have a significant

indirect influence on the net benefits of intention to use and user satisfaction. The results of this study reject the twelfth hypothesis.

The Influence of Intention to Use on Net Benefits through User Satisfaction

Based on the results of the structural model path coefficient test in Table 4.11, the variable intention to use in terms of net benefits from user satisfaction has a path coefficient value of 0.515. This indicates that the variable intention to use has a positive influence on net benefits from user satisfaction. The p-value of 0.727 > 0.05 proves that the variable intention to use does not have a significant indirect influence on net benefits from user satisfaction. The results of this study reject the thirteenth hypothesis.

The Influence of Human Factors on User Satisfaction through Intention to Use

Based on the results of the structural model path coefficient test in Table 4.11, the human factor variable on user satisfaction through usage intention has a path coefficient value of 0.518. This indicates that human factor variables have a positive influence on user satisfaction through intention to use. The p-value of 0.000 < 0.05 proves that the human factor variable has a significant indirect influence on user satisfaction through intention to use. The results of this study accept the fourteenth hypothesis.

The Influence of Organizational Factors on User Satisfaction through Intention to Use

Based on the results of the structural model path coefficient test in Table 4.11, the organizational factor variable on user satisfaction through intention to use has a path coefficient value of 0.086. This indicates that the organizational factor variables have a positive influence on user satisfaction through intention to use. The p-value of 0.229 > 0.05 proves that the organizational factor variable does not have a significant indirect influence on user satisfaction through intention to use. The results of this study reject the fifteenth hypothesis.

The Influence of Technological Factors on User Satisfaction through Intention to Use

Based on the results of the structural model path coefficient test in Table 4.11, the technological factor variable on user satisfaction through intention to use has a path coefficient value of -0.030. This indicates that the technological factor variable has a positive influence on user satisfaction through intention to use. The p-value of 0.725 > 0.05 proves that the technological factor variable does not have a significant indirect influence on user satisfaction through intention to use. The results of this study reject the sixteenth hypothesis.

Conclusion

This research aims to identify the factors that influence the use of SiAP LKPD application at the Indonesian Financial Audit Agency (BPK RI) and to examine the effect of use on the performance of auditors as users. Based on the results of the discussions conducted, the following conclusions are obtained:

1. Human factors influence the intention to use SiAP LKPD at BPK RI.
2. Organizational factors do not influence on the intention to use SiAP LKPD at BPK RI.
3. Technological factors do not influence the intention to use SiAP LKPD at BPK RI.
4. Intention to use influences user satisfaction of SiAP LKPD at BPK RI.
5. The intention to use SiAP LKPD at BPK RI influences the net benefits.
6. User Satisfaction of SiAP LKPD at BPK RI influences the net benefits.

7. Human factors influence the net benefits through the intention to use SiAP LKPD at BPK RI.
8. Organizational factors do not influence the net benefits through the intention to use SiAP LKPD at BPK RI.
9. Technological factors do not influence the net benefits through the intention to use SiAP LKPD at BPK RI.
10. Human factors influence the net benefits through the intention to use and user satisfaction of SiAP LKPD at BPK RI.
11. Organizational factors have no effect on net benefits through intention to use and user satisfaction of SiAP LKPD at BPK RI.
12. Technological factors have no effect on net benefits through intention to use and user satisfaction of SiAP LKPD at BPK RI.
13. Intention to use has no effect on net benefits through user satisfaction of SiAP LKPD at BPK RI.
14. Human factors influence user satisfaction through intention to use SiAP LKPD at BPK RI.
15. Organizational factors have no effect on user satisfaction through the intention to use SiAP LKPD at BPK RI.
16. Technological factors have no effect on user satisfaction through the intention to use SiAP LKPD at BPK RI.

Research limitations

This research has limitations that can be taken into consideration for further research so that better results can be obtained in the future. The limitations of this research include:

1) The sample for this research is still relatively limited, which are only 200 respondents representing all BPK RI Representative Offices throughout Indonesia. With a relatively small number of respondents, it is possible to influence the accuracy of the results.
2) This research was conducted to coincide with the transition period of BPK RI's audit management system from conventional to digital. This has a great influence on the respondents, where there are still many respondents who are still trying to adapt digitalization to the application of technology in the work environment.

Suggestion

Based on the limitations of the conclusions of this research, the following suggestions can be made

1) It is recommended that further research should increase the number of respondents to make it more representative in describing the population for all of Indonesia. It is hoped that this will provide a more accurate and better description of conditions.
2) It is recommended that further research be conducted again when all examiners at each BPK RI representative office have routinely used the SiAP LKPD application. This is done so that the research results can be more objective in the evaluation of information systems without being influenced by the limitations of the users' abilities.

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