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Acceptance Of Accounting Information Systems For Non-Profit Organizations

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Abstract: This study aims to determine how much users accept accounting information systems when preparing financial reports. Quantitative methods with path analysis techniques are used in this study to facilitate analysis. The population and samples in this study were 30 respondents from users of the accounting information system of the Brayat Pinuji Foundation social organisation with ten social care units spread across the territory of Indonesia. The results obtained from this study are a significant positive effect of perceived convenience on perceived usefulness: perceived convenience on attitude of use, perceived usefulness on attitude of use, perceived convenience on the intensity of usage behaviour, perceived usefulness on the intensity of usage behaviour; usage attitude on the intensity of usage behaviour; and the intensity of usage behaviour on the real use of accounting information systems.
Keywords: Accounting Information Systems; Accounting Behaviour; Technology Acceptance Model; Non-Profit Organizations.

Abstrak: Penelitian ini bertujuan untuk mengetahui sejauh mana penerimaan sistem informasi akuntansi oleh pengguna dalam penyusunan laporan keuangan. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan teknik analisis jalur. Jumlah populasi dan sampel dalam penelitian ini sebanyak 30 responden dari pengguna sistem informasi akuntansi lembaga sosial Yayasan Brayat Pinuji dengan sepuluh unit panti sosial yang tersebar di wilayah Negara Indonesia. Hasil yang diperoleh dari penelitian ini adalah adanya pengaruh positif signifikan dari persepsi kemudahan terhadap persepsi kebermanfaatan; persepsi kemudahan terhadap sikap penggunaan; persepsi kebermanfaatan terhadap sikap penggunaan; persepsi kemudahan terhadap intensitas perilaku penggunaan; persepsi kebermanfaatan terhadap intensitas perilaku penggunaan; sikap penggunaan terhadap intensitas perilaku penggunaan; dan intensitas perilaku penggunaan terhadap penggunaan nyata sistem informasi akuntansi.
Kata Kunci: Sistem Informasi Akuntansi; Perilaku Akuntansi; Technology Acceptance Model; Organisasi Nirlaba.

INTRODUCTION

One of the fundamental elements that underpin financial reporting within an organisation is the phenomenon of human behaviour. Human behaviour significantly influences the organisation's requirements, and the information generated by accounting encompasses dimensions of human behaviour pertinent to the decision-making process, encapsulated within the concept of behavioural accounting (Lubis, 2018). The evolution of behavioural accounting arises from the holistic confrontation of accounting with the social sciences. In order to enhance the informational landscape by quantifying and disseminating insights on the human factors that impact decision-making, methodologies from behavioural science are employed within the realm of behavioural accounting (Hermawan & Biduri, 2019). The framework of behavioural accounting rests upon three foundational pillars:

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human behaviour, accounting, and organisation. Behavioural accounting represents a specialised domain of accounting that examines the interplay between human behaviour and accounting systems (Khomsiyah, 2017). The role of human behaviour in the reception and utilisation of accounting information systems serves as the foundation for a continuum of financial accounting reporting processes. The existence of financial statements is anticipated to transmit essential information to stakeholders who may not possess the same level of information as organisational managers (Soesanto & Wijaya, 2022).

The acceptance or integration of technological innovations is paramount in the contemporary information era. Advanced technologies' accelerated evolution and dissemination have culminated in a more dynamic technology implementation process. With sufficient data regarding the acceptance or rejection of a technology, technological development efforts may prove effective and efficient in allocating resources. Should the acceptance factor be disregarded during the technological development phase, it becomes dubious how a novel technology may undergo enhancement, and the cognitive processes through which individuals assimilate innovations will remain obscure. Perceived System Quality can be articulated as the anticipated attributes conferred by an information system. Such attributes encompass reliability, security, ease of access, and user interface design. When a system is engineered with user-friendliness, it affords users a sense of comfort and convenience during utilisation, promoting increased interaction with the system. System quality can augment user engagement (Yang et al., 2017).

The Technology Acceptance Model (TAM) constitutes a theoretical framework that delineates and evaluates the adoption of information systems, aiming to elucidate the determinants influencing system acceptance while also articulating the correlation between these determinants and the perceived benefits and usability of the information system (Nurfiyah et al., 2019). A theoretical model is deemed robust if it possesses the capability to not only forecast but also comprehensively elucidate the phenomena it addresses. The TAM framework and its corresponding indicators have been validated to assess an individual's inclination towards embracing a given technology. The application of TAM is poised to elucidate the accounting information system as a benchmark for social institutions, thereby determining its acceptability among potential users. TAM serves as a foundational analytical tool to ascertain the impact of external determinants on its users' beliefs, attitudes, and objectives. In addition to being grounded on a solid theoretical foundation, a notable advantage of the TAM model lies in its capacity to address the ambiguity surrounding the significance of accounting information systems within the context of non-profit organisations. Consequently, TAM emerges as an analytical framework aimed at discerning user behaviour, particularly concerning the propensity of non-profit organisations to adopt accounting information systems. According to Wikipedia, the definition of TAM encompasses a theoretical construct about information systems that models how users accept and utilise a particular technology.

In prior investigations concerning system development, feasibility assessments were executed by experts in materials and technology. The findings from the validation conducted by material experts indicate that the content within the accounting information system designated for non-profit organisations falls within the highly feasible category. This conclusion is evidenced by the average score of the feasibility evaluation, which is recorded at 4.850, equating to a percentage of 96 per cent. The substantive dimension of the accounting information system is classified as highly feasible. Similarly, the benefit dimension of the accounting information system is also categorised as highly feasible. A significant observation made by material experts is that the inclusion of a delete menu is

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inadvisable within accounting practices, as it poses a risk of obliterating historical records that have been documented. Material experts recommend the incorporation of a table or a recycle bin menu to serve as a managerial control mechanism, enabling oversight of any transactions that have been deleted. Furthermore, regarding the outgoing mutation account, the head of each transaction is advised to implement validation procedures (Permatasari & Luhsasi, 2022).

The findings from the validation conducted by technology experts indicated that the accounting information system tailored for non-profit organisations is classified within the highly feasible category, achieving a score of 4.780, which translates to a percentage of 95.600 per cent. The assessment provided by these two technology experts encompasses five distinct dimensions. The initial dimension pertains to the database aspect, categorised as highly feasible. The subsequent dimension, referred to as the design aspect, attained a score of 4.600, falling within the highly feasible category. Similarly, the remaining three dimensions, namely operation, system substance, and system benefits, are likewise categorised as highly feasible. These findings are supplemented by expert recommendations, which include the necessity to incorporate a one-year budget report menu into the system, a comparative display of budget plans alongside financial realisations, and the addition of a database table for waste management in instances of cookie generation. Furthermore, technology experts have suggested a reduction in the duration of timeouts during system usage, thereby enhancing data security when users inadvertently leave the system without logging out; in such cases, the system would automatically exit the display after a specified timeout period (Permatasari & Luhsasi, 2022).

Following the system's feasibility assessment conducted by materials and technology specialists, an empirical user trial was undertaken, yielding an average score of 4.750, corresponding to a percentage of 93 per cent. This mean score encompasses four distinct dimensions, namely design, operation, system substance, and system benefits, with the most favourable dimension being the system benefits, which achieved a score of 4.950, reflecting a percentage of 98 per cent. Conversely, the dimension that received the lowest score pertains to the design, which recorded a score of 4.550, translating into an equivalent percentage of 90 per cent (Permatasari & Luhsasi, 2022).

The partners in this research remain at the Brayat Pinuji Social Home Foundation. This non-profit organisation accommodates orphans and the elderly. It has nine orphanage units and one centre spread across Indonesia.

Table 1. Data of Brayat Pinuji Foundation Social Centre

Unit	Location
Yayasan Brayat Pinuji	Semarang, Jawa Tengah
LKSA Brayat Pinuji	Boro, Kulonprogo, DIY
LKSW Santa Monica	Boro, Kulonprogo, DIY
LKSA Sidhi Astu	Tuka, Bali
LKSA Maria Goretti	Palasari, Bali
LKSA Brayat Pinuji	Detusoko, Ende, NTT
LKSA Sumba Mekar	Tambolaka, Sumba, NTT
LKSA Santa Maria	Manufui, NTT
LKSA Santa Katarina	Mena, NTT
LKSA SLB Brayat Pinuji	Kefamenanu, NTT

Source: Process Data, 2023

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In continuation of prior investigations concerning the evolution of accounting information systems tailored for non-profit entities, alongside assessing system feasibility and utilisation over a biennial period, it becomes imperative to systematically observe and appraise the engagement of users, specifically the institution's management. This scrutiny aims to elucidate the degree of user acceptance of the accounting information system, as determined by system usability and utility criteria, which subsequently influences accounting behaviour, namely attitudes, interests, and the actual application of accounting information systems as a domain of behavioural accounting analysis. The aspiration inherent in developing an accounting information system is the promotion of continuous utilisation, thereby rendering the timeframe required to prepare financial reports by non-profit organisations increasingly effective, efficient, transparent, and accountable. Insights concerning the significance of residual income are likely to alter the decision-making processes of both managers and donors, provided that such information is relevant (Mubarika & Handayani, 2022). Furthermore, the likelihood of recording inaccuracies can be substantially reduced by implementing the accounting information system. Users exhibit heightened diligence and meticulousness when engaging with this system. Consequently, accurate recording and report preparation tasks are no longer perceived as impediments.

This research aims to ascertain the acceptance and usage model through the lens of the Technology Acceptance Model (TAM) framework in elucidating the behaviours exhibited by non-profit organisations regarding the utilisation of accounting information systems. The TAM framework is derived from various models designed to scrutinise and comprehend the determinants that affect the endorsement of new technological applications (Wicaksono, 2022). The findings of this research endeavour are anticipated to provide insights that will enhance the field of applied behavioural sciences, particularly concerning the execution of accounting information systems and their consequential impacts on user behaviour within non-profit entities. Furthermore, the outcomes of this study are projected to furnish critical information to policymakers who are inclined to implement accounting information systems, emphasising the significance of recognising the determinants of system implementation policies; it is hoped that organisational leaders can formulate and devise a model for system implementation that is characterised by greater efficiency, effectiveness, and overall benefit to their organisations. Additionally, this research may serve as a benchmark for assessing the successful execution of accounting information systems within non-profit organisations.

This research also presents the innovation of empirically examining and further developing Davis' technology acceptance model, which posits that perceived ease of use does not influence the behavioural intention to utilise a system. Consequently, this investigation aims to evaluate the impact of perceived ease of use on the behavioural intention to engage in system utilisation. In light of the preliminary response trial concerning the employment of a non-profit organisation's accounting information system, users exhibited considerable enthusiasm regarding providing training for implementing the system. Users express that if a system is perceived as user-friendly and facilitates completing their tasks, they are inclined to exhibit a propensity for usage. Conversely, suppose a system is deemed challenging to navigate and complicates or hinders their ability to accomplish their tasks. In that case, they will likely demonstrate a lack of intention to utilise it.

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THEORETICAL REVIEW

The Technology Acceptance Model (TAM) functions as a theoretical framework for comprehensively understanding the acceptance of information technology systems among users. Initially formulated by Fred D. Davis in 1986, this model is firmly rooted in the Theory of Reasoned Action, specifically modified to clarify user acceptance of information systems. The principal aim of TAM is to articulate the essential factors that shape the attitudes of technology users (Pratama & Suputra, 2019). As asserted by Davis, the primary purpose of TAM is to examine the influence of external variables on user beliefs, attitudes, and intentions. Furthermore, TAM incorporates two critical constructs into the Theory of Reasoned Action framework. These constructs include perceived ease of use and usefulness (Wicaksono, 2022). Both constructs significantly influence users' willingness to engage with information systems.

Moreover, the inclination to utilise information systems subsequently affects their actual usage. Generally, users of information systems are likely to develop a positive perception of the technology provided. Conversely, negative perceptions may emerge due to engaging with the information system. This indicates that adverse perceptions typically form after users have experienced the information system or encountered unfavourable experiences. Consequently, the TAM framework can be a foundational basis for determining the requisite efforts to enhance users' willingness to adopt information systems.

Both perceived usefulness and ease of use considerably influence the behavioural intention to utilise technology. The construct of perceived ease of use fosters the perception of usefulness. The TAM framework is illustrated in **Figure 1**.

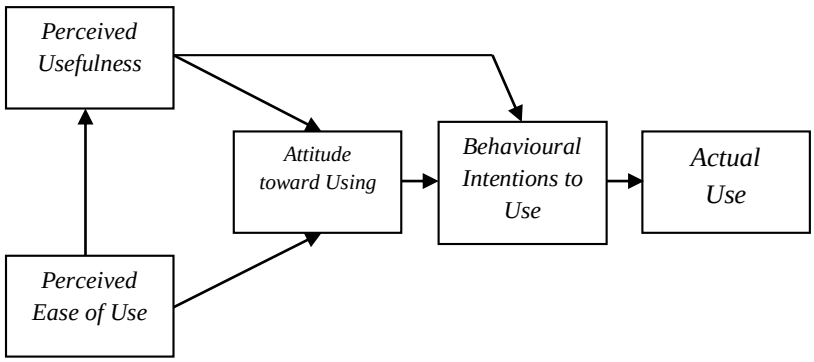

Figure 1. The Framework of Thinking The relationship between TAM constructs
Source : Wicaksono, 2022

The original and unaltered Technology Acceptance Model (TAM) is predicated upon five fundamental constructs. These five constructs include perceived ease of use, perceived usefulness, attitude towards usage, behavioural intentions to utilise, and actual utilisation. Perceived ease of use is conceptualised as an individual's conviction that employing technology is predominantly devoid of complications. If an individual posits that the information system is user-friendly, it can be inferred that they will engage with it. Prior research has demonstrated that ease of use significantly influences perceived usefulness, attitudes towards usage, behavioural intentions to utilise, and actual utilisation. Likewise, within the perceived usefulness construct, Davis delineates six indicators that constitute this construct. These six indicators encompass ease of learning, controllability, clarity and

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comprehensibility, flexibility, ease of acquiring proficiency, and user-friendliness (Chawla & Joshi, 2019).

Perceived usefulness is conceptualised as an individual's conviction that using technology will facilitate enhancements in their job performance. If an individual ascertains that an information system possesses utility, it can be inferred that they will use it. Empirical research has consistently indicated that perceived usefulness constitutes the preeminent and pivotal construct that shapes attitudes towards utilisation, intentions to use, and actual implementation when employing technology compared to other constructs. Perceived usefulness reflects the extent of one's assurance in applying a specific subject capable of yielding user advantages (Ghozali, 2017). Davis delineates six indicators to operationalise this construct. These six indicators encompass accelerated task completion, enhancement of work performance, augmentation of productivity, improvement of effectiveness, facilitation of task execution, and overall utility (Chawla & Joshi, 2019).

The construct of attitude towards usage encapsulates an individual's affective response, which may be favourable or unfavourable, contingent upon the necessity to engage in the specified behaviour. The attitude towards usage further represents a user's evaluative judgment regarding their inclination to utilise the system. A system favourably received by users facilitates task execution (Wicaksono, 2022). Prior empirical investigations have indicated that such attitudes exert a beneficial influence on the intensity of behavioural engagement. Nonetheless, as posited by Ajzen, numerous behaviours individuals undertake are typically outside their governance. This phenomenon is referred to as obligatory behaviour. Obligatory behaviour is characterised by actions that are not undertaken voluntarily but as a consequence of external demands or professional obligations.

Behavioural Intentions can be elucidated as an individual's aspiration to engage in a specific behaviour. Should one possess the aspiration or intention to engage in such behaviour, the individual is likely to execute the behaviour. Prior research has indicated that the intensity of behaviour is a robust predictor of user engagement with systems. Intention is regarded as the preliminary phase in the process of technology adoption. With the user's intention to utilise the technology, the likelihood of technology adoption increases significantly (Wicaksono, 2022). The fundamental determinants affecting intentions encompass both personal factors and social influences. These determinants positively influence an individual's behavioural intention, thereby facilitating the induction of a particular behaviour. Behaviour is a tangible action undertaken by an individual arising from various influencing factors (Wicaksono, 2022). The metrics for assessing the intensity of usage behaviour include compatibility: the user's perception regarding the alignment of innovation with existing values, prior experiences, and prospective needs; ease of use, the user's perception that the operation of a particular subject is straightforward; social factors, which encompass the opinions or influences exerted by others; and personal factors, which pertain to personality traits or individual characteristics (Wicaksono, 2022).

Behaviour is conceptualised as an action executed by an individual. Behaviour embodies the practical application of technology within employing information technology systems. This practical application is frequently supplanted by what is referred to as perceived use, as the researcher cannot directly observe the actual utilisation through a series of inquiries. A quantifiable measure of perceived use is assessed by the duration of engagement with the technology and the frequency of its utilisation.

Perceived usefulness can be defined as the extent to which an individual perceives that applying a particular system will improve their job performance. In contrast, perceived

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ease of use relates to the degree to which an individual perceives that employing a specific system will necessitate minimal exertion. Perceived usefulness has a direct impact on individuals' attitudes towards the utilisation of technology and their intentions to engage with said technology, while perceived ease of use directly affects perceived usefulness and attitudes towards technology utilisation, thus producing an indirect influence on behavioural intentions to interact with technology (Zhou et al., 2022).

METHODS

The quantitative approach constitutes a methodological framework employed to investigate the significance of differences among groups or the relevance of the interplay between the examined variables (Azwar, 2018). This approach prioritises its analytical focus on numerical data subjected to statistical methodologies. Determining group differences or the relevance of the relationship between the studied variables is derived from the quantitative methodology (Azwar, 2018). This methodological framework is employed to ascertain users' perceptions regarding Accounting Information Systems. User perceptions will be scrutinised through quantitative research, which entails analysing the causal relationships among variables, utilising Structural Equation Modeling (SEM) facilitated by the Analysis of Moment Structures (AMOS) application, version 26.0. The Structural Equation Model (SEM) analysis constructs and validates statistical models, typically represented as causal models (Narimawati & Sarwono, 2017).

The methodological approach employed for data analysis in this research employs path analysis. Path analysis facilitates simultaneously examining relationships among multiple dependent and independent variables. It is anticipated that the application of path analysis will elucidate the outcomes concerning the influence of exogenous variables on endogenous variables. The framework utilised in this investigation is predicated upon a causative or influential model aimed at empirically testing the formulated hypotheses. The conceptual model established within this study incorporates intervening variables, thereby rendering path analysis the most suitable analytical method for this inquiry. The procedural steps of path analysis in this research, as delineated by Augusty Ferdinand, encompass theory-driven development, the creation of flowcharts to illustrate causal relationships, the transformation of flowcharts into structural equations and measurement model specifications, the selection of input matrices and estimation techniques, the assessment of identification challenges, the evaluation of models through alignment criteria, and the interpretation and modification of models (Ghozali, 2017).

Hypothesis. A hypothesis constitutes a provisional response that necessitates empirical validation. It represents a preliminary conclusion that remains unsubstantiated and requires further verification. Additionally, a hypothesis may be characterised as a temporary ascertainment regarding the interrelationship of one or more variables, thereby allowing it to be regarded as a predictive statement associated with the variable in question (Arikunto, 2019). Nevertheless, the precision of such predictions is significantly influenced by the veracity and rigour of the underlying theoretical framework.

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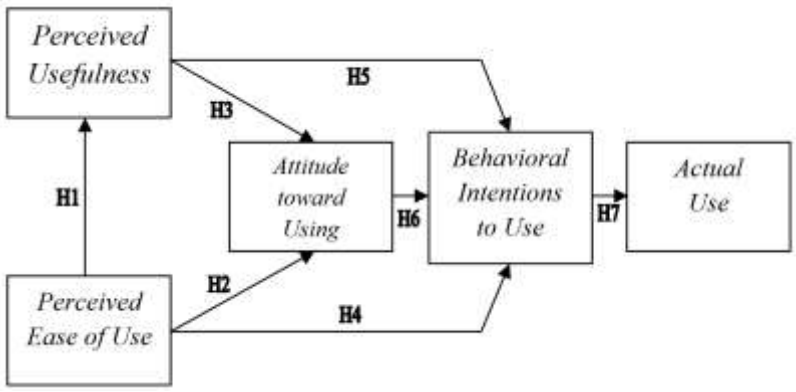

Figure 2. Thinking Framework for Accounting Information System Non-Profit Organization Acceptance Model
Source: Process Data, 2023

Based on the variables identified within this research, the following hypotheses may be posited:

H1: A positive and statistically significant relationship exists between perceived ease of use and usefulness of Accounting Information Systems.
H2: A positive and statistically significant relationship exists between perceived ease of use and attitudes toward utilising Accounting Information Systems.
H3: A positive and statistically significant relationship exists between perceived usefulness and attitudes toward utilising Accounting Information Systems.
H4: A positive and statistically significant relationship exists between perceived ease of use and the behavioural intentions to utilise Accounting Information Systems.
H5: A positive and statistically significant relationship exists between perceived usefulness and behavioural intentions to utilise Accounting Information Systems.
H6: A positive and statistically significant relationship exists between attitudes toward utilisation and behavioural intentions to utilise Accounting Information Systems.
H7: A positive and statistically significant relationship exists between behavioural intentions to utilise and actual utilisation of Accounting Information Systems.

In the fourth hypothesis, the investigator articulates the Technology Acceptance Model (TAM), positing a positive and statistically significant impact of perceived ease of use on individuals' behavioural intentions to utilise Accounting Information Systems. Drawing upon empirical studies conducted by prior researchers concerning the acceptance of school financial accounting information systems, it is asserted that a significant relationship exists between perceived ease of use and behavioural intentions to engage with Accounting Information Systems. Increased perceived ease of use correlates with an escalation in behavioural intentions to utilise the system. Users are inclined to perceive the system as user-friendly, reducing the need for extensive effort and mitigating potential challenges. The greater the user-friendliness of a system, the more pronounced the behavioural intentions to employ it (Permatasari & Prajanti, 2018).

Population and Sample. The term "population" refers to a conceptual framework encompassing objects or subjects possessing specific attributes and characteristics, as delineated by researchers for investigation and subsequent inference (Sugiyono, 2019). The

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population elucidates the diverse attributes of the research subjects, which subsequently informs the sampling selection process. The sample constitutes a subset of the quantity and characteristics inherent within the population (Sugiyono, 2019). The methodology employed for sample determination in this research utilises a saturated non-probability sampling technique. Saturated sampling represents a methodological approach wherein all population members are included as samples. This approach applies when the population size is relatively modest, precisely when it encompasses fewer than 30 individuals. Accordingly, the sample determination in this investigation comprises the entirety of the population of users of accounting information systems within social institutions, amounting to 30 individuals.

Research Variables. In this study, the variables used are variables contained in TAM.

Table 2. TAM Variables and Indicators

Variables	Indicators
Perceived Ease of Use	Easy to learn
	Easy to use
	Easy to understand
	Easy to remember
	Availability of instructions for use
	Convenience to use
Perceived Usefulness	Provides accurate results
	Answers the need
	Controls the work
	Essential to the job
	Makes work easier
	Increases user productivity
	Cut unproductive time
Attitudes Toward Using	Enjoyment in using
	Use generates enthusiasm
	Desire to use independently
Behavioural Intentions to Use	Motivation to keep using
	Plan to keep using it in the future
	Motivation of other users to use
	Motivation to provide feedback for use
Actual Use	The amount of time spent interacting with the system
	Frequency of use

Source: Wicaksono, 2022

RESULTS

This investigation employs data analysis techniques, specifically path analysis, utilising the AMOS version 26.0 software application. Within the framework of this research model, intervening variables necessitate the selection of path analysis, as the examination of indirect relationships proves to be more complex when employing multiple regression analysis. The subsequent phase following the model identification process involves the assessment of the estimated parameters between variables, the outcomes of which are depicted in the ensuing figure and table.

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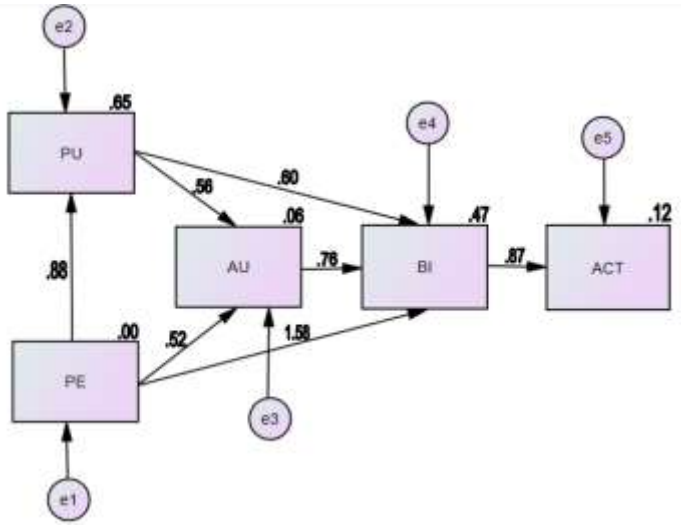

Figure 3. Amos Graphic Output of Non-Profit Organization Accounting Information System Acceptance Model
Source: Process Data from Output Amos 2.6, 2023

The following is a display of the overall output of the data that has been analysed to see further the interpretation of the data from the output that has been presented.

Table 3. Regression Weights

		Estimate	S.E.	C.R.	P	Label
PU	<--PE	1.254	0.152	11.507	***	par_4
U	<--PU	0.360	0.075	6.109	***	par_1
AU	<--PE	0.425	0.053	5.291	***	par_2
BI	<--AU	0.774	0.136	4.375	***	par_3
BI	<--PU	0.046	0.065	4.744	***	par_5
BI	<--PE	0.630	0.082	7.325	***	par_6
ACT	<--BI	0.507	0.077	9.821	***	par_7

Source: Process Data from Output Amos 2.6, 2023

The estimation table presented in the AMOS output delineates that these variables' effect has a probability value below 0.050, indicating a statistically significant effect. The value of 0.880 illustrated in the model figure elucidates the standard regression coefficient of perceived ease of use on perceived usefulness, accompanied by a probability value of 0.000, below the threshold of 0.050, signifying a significant effect. The value of 0.520 depicted in the model figure articulates the standard regression coefficient of perceived ease of use on attitude towards using, with a probability value of 0.000, below 0.050, thereby indicating a significant effect. The value of 0.560 represented in the model figure explicates the standard regression coefficient of perceived usefulness on attitude towards using, with a probability value of 0.000, falling below 0.050, which denotes a significant effect. The value of 1.580 illustrated in the model figure elucidates the standard regression coefficient of perceived ease of use on behavioural intentions to use, with a probability value of 0.000, which is below 0.050, thus indicating a significant effect. The value of 0.600 in the model figure articulates the standard regression coefficient of perceived usefulness on behavioural intentions to use, with a probability value of 0.000, below 0.050, signifying a significant

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effect. The value of 0.760 represented in the model figure explicates the standard regression coefficient of attitude towards using on behavioural intentions to use, accompanied by a probability value of 0.000, below 0.050, thereby indicating a significant effect. The value of 0.870 illustrated in the model figure delineates the standard regression coefficient of behavioural intentions to use on actual use, with a probability value of 0.000, below 0.050, indicating a significant effect.

Through the implementation of model evaluation via path analysis in this investigation, the ascertainment of the significance level within the proposed model serves to elucidate the interrelations among variables. The purpose of testing this model is to validate the hypothesis that has been developed. In the output generated by AMOS version 26.0, as depicted in **Table 3**, it is evident that the variables encompassed within the model possess a probability value and are interrelated. The probability value will subsequently be juxtaposed against the threshold of 0.050. Should the probability associated with each variable yield a figure beneath 0.050, it can be inferred that the relationship influencing exogenous variables about endogenous variables within the model is statistically significant. A statistically significant relationship indicates that the hypothesis is upheld.

DISCUSSION

Hypothesis 1 posits that there exists a statistically significant positive correlation between perceived ease of use and the perceived usefulness of Accounting Information Systems. The prerequisite for validating this hypothesis is that, according to the empirical evidence derived from AMOS testing, the resultant probability level must fall below the established threshold. Additionally, it is observed that the critical ratio associated with this relationship exceeds the value of 2, thereby substantiating the acceptance of hypothesis 1. An increase in perceived ease of use correlates with an increase in the perceived usefulness of the system. Users of accounting information systems assert that the system is user-friendly, devoid of complications, and does not necessitate substantial effort. The perceived usefulness is experienced by the users owing to the straightforward application of the Accounting Information System. Indicators of ease of use encompass the simplicity of learning, compatibility with basic technology, minimal demands on user proficiency, and the facilitation of seamless information exchange. According to Davis' theoretical framework, perceived ease of use influences the adoption process indirectly through perceived usefulness, as it plays a pivotal role in enhancing the utility of a system. Perceived ease of use is considered an intrinsic attribute of system utilisation, whereas perceived usefulness is regarded as an extrinsic attribute. The findings of this investigation are consistent with Davis' Technology Acceptance Model (TAM), which asserts that perceived ease of use significantly impacts perceived usefulness. The acquisition of necessary information indicates the influence of ease of use on the perceived usefulness of the system (Rosyida, 2017).

Various scholarly investigations that bear a resemblance to the model established in the present study encompass the works of (Rahmawati, 2019), (Mulyanto et al., 2020), (Ikhsan, 2019), (Subowo, 2020), (Rahman, 2019), (Laulio, 2022), (Reza et al., 2022), (Hermanto, 2017), (Feng et al., 2020), (Scherer et al., 2019), (Zhou et al., 2022), (Rosli et al., 2022), (Rosyida, 2017), and the research conducted by (Permatasari, 2018), all asserting that perceived ease of use exerts a significant favourable influence on perceived usefulness. An individual is likely to ascertain the utility of a technology if it is characterised by ease of use. According to Davis, perceived usefulness is indirectly shaped within the context of

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adopting perceived ease of use, as perceived usefulness is fundamentally more instrumental, thereby rendering a system more advantageous. Perceived ease of use is conceptualised as an intrinsic facet of utilisation, while perceived usefulness is regarded as an extrinsic facet of utilisation.

Hypothesis 2 posits a substantial positive influence of perceived ease of use on individuals' attitudes towards using Accounting Information Systems. The prerequisite for validating this hypothesis is that the outcomes derived from the AMOS testing yield a probability level below the stipulated threshold. Furthermore, the critical ratio associated with this relationship exceeds the value of 2, signifying the hypothesis's acceptance. Increased perceived ease of use correlates with an enhanced attitude towards system usage, indicating a more favourable and responsive disposition. Users experience a sense of satisfaction and enjoyment due to the system's user-friendly nature. The assurance that the system is straightforward to operate, coupled with the absence of significant obstacles, leads to the conclusion that minimal effort is required for system operation. Indicators of perceived ease of use encompass attributes such as ease of learning, user-friendly technology, minimal demands on user competency, and straightforward information exchange, significantly influencing usage behaviour attitudes. The emotions elicited include satisfaction, enjoyment, motivation, interest, and proactivity in preparing financial reports. The findings of this research are corroborated by Davis' Technology Acceptance Model (TAM), which asserts that perceived ease of use has a consequential effect on usage attitudes.

Hypothesis 3 posits that the perception of usefulness significantly influences attitudes towards utilising Accounting Information Systems. The criterion for affirming this hypothesis is contingent upon the test outcomes derived from AMOS, which yield a probability level that falls below the stipulated threshold. The critical ratio associated with this correlation exceeds 2, indicating the hypothesis's acceptance. An elevated perception of usefulness correlates with enhanced and more favourable responses, satisfaction, and behavioural attitudes toward usage. Users are inclined to assert that their operational efficiency will be augmented through the utilisation of the system. The findings from this analysis reveal multiple dimensions of the advantages conferred by the system upon its users. Perceived usefulness engenders a conviction that informs decision-making regarding the system's adoption. Should a user perceive the system as beneficial, it is logical to deduce that it will be employed; conversely, if a user doubts its utility, its adoption is unlikely. The indicators of perceived usefulness encompass ease of determination, provision of information for decision-making, accessibility of data, and straightforward control and verification processes. As the system's perceived utility increases, so does user satisfaction, contentment, and interest in engaging with and endorsing the system. This burgeoning interest fosters proactive initiatives among users to embrace the system. The outcomes of this investigation are demonstrably consistent with Davis' Technology Acceptance Model (TAM), which asserts that perceived usefulness significantly impacts attitudes towards utilisation.

Several research results by (Subowo, 2020), (Rahman, 2019) (Laulio, 2022), (Reza et al., 2022), (Hermanto, 2017), (Feng et al., 2020), (Scherer et al., 2019), (Zhou et al., 2022), (Rosli et al., 2022), (Rosyida, 2017) and (Permatasari, 2018), state that attitudes toward use are influenced by perceived ease of use and perceived usefulness. Someone who believes that the system is easy to use and has benefits will feel satisfied and enjoy using the system, which will increase work productivity. A person's attitude will tend to be responsive to the system and interested in using the system. The core constructs of TAM, namely perceived

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convenience and usefulness, are precursor factors influencing technology acceptance (Granic & Marangunic, 2019).

Hypothesis 4 posits that the perception of ease of use significantly influences the behavioural intention to utilise Accounting Information Systems. Acceptance of this hypothesis is contingent upon the outcomes derived from the AMOS testing, where the probability level attained must fall below the stipulated threshold. The critical ratio associated with this correlation exceeds the value of 2, indicating that the hypothesis is substantiated. An increase in perceived ease of use correlates with an enhancement in the behavioural intention to engage with the system. Users exhibit confidence in the system's user-friendliness. Individuals harbour the expectation that they will avoid obstacles during the operational processes. Indicators of perceived ease encompass attributes such as straightforward learning, compatibility with basic technology, minimal demands for high-quality user input, and facilitation of information exchange. Users are likely to exhibit heightened frequency in their engagement with the system when it is perceived as user-friendly. The perception of ease of use influences usability, attitudes, behavioural interest, and actual utilisation of the system. The findings of this investigation represent advancements that extend beyond the original framework proposed by Davis' Technology Acceptance Model (TAM). The outcomes of this research assert that perceived ease of use significantly impacts behavioural interest concerning system usage.

Hypothesis 5 posits that the perceived utility of accounting information systems exerts a substantial positive influence on the intention to engage behaviorally with such systems. The prerequisite for affirming this hypothesis is that the resultant probability figures exceed the stipulated threshold according to the analytical outcomes derived from AMOS. The critical ratio associated with this correlation surpasses the value of 2, indicating that the hypothesis is validated. An increase in perceived utility corresponds with a heightened frequency of usage behaviour towards the system. Its perceived utility is the underlying impetus for the augmented utilisation of the system. Metrics of perceived utility encompass aspects such as ease of determination, provision of information conducive to decision-making, accessibility of data, and the simplicity of control and verification processes. The findings of this investigation align with Davis' Technology Acceptance Model (TAM) theory, which asserts that perceived utility significantly influences the frequency of usage behaviour. To elucidate, interest can be characterised as a proclivity accompanied by heightened enthusiasm or a profound desire for a particular object (Wicaksono, 2022). The behavioural intensity of utilising a technology reflects an ongoing inclination to persist in its use. An individual's benchmark for the extent of usage can be anticipated based on the user's attentive disposition towards the standard, exemplified by a motivation to continue using or an aspiration to inspire similar engagement among other users.

The empirical findings derived from the investigations conducted by (Subowo, 2020), (Rahman, 2019), (Laulio, 2022), (Reza et al., 2022), (Hermanto, 2017), (Feng et al., 2020), (Scherer et al., 2019), (Zhou et al., 2022), (Rosli et al., 2022), (Rosyida, 2017), (Permatasari, 2018), and (Rahmawati, 2019) indicate that both perceived ease of use and perceived usefulness exert a statistically significant favourable influence on individuals' behavioural intentions to utilise a system. The extent of advantages offered by a given system correlates positively with an individual's propensity to engage with it. Similarly, the augmented accessibility of a system is associated with an increased likelihood of an individual opting to utilise it. This particular observation extends Davis' Technology Acceptance Model (TAM) theory, which posits that solely perceived usefulness impacts behavioural intentions

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to use; however, various studies substantiate the assertion that perceived ease of use also plays a crucial role in shaping behavioural intentions to use.

Hypothesis 6 posits that the user attitude towards utilisation exerts a statistically significant favourable influence on the behavioural intensity associated with using the Accounting Information System. The prerequisite for endorsing this hypothesis is that the empirical findings from AMOS indicate a probability level below the stipulated threshold. The critical ratio corresponding to this correlation exceeds 2, signifying the acceptance of the hypothesis. The behavioural intensity of usage is fundamentally motivated by the user's predisposition to embrace the system. The conclusions drawn from this investigation are consistent with Davis' Technology Acceptance Model (TAM), which asserts that user attitude towards utilisation significantly impacts behavioural intentions to engage with the system. An individual is likely to be motivated to persist in their efforts and to cultivate a desire for utilising accounting information systems, arising from experiences of satisfaction, enthusiasm, interest, a burgeoning motivation to engage, and a proactive inclination towards usage.

The greater the satisfaction an individual derives from the benefits and convenience of a given system, the more pronounced the individual's propensity to engage with that system. In this framework, the acceptance disposition exhibited by the user will be indicative of their overall attitude. Emotions such as happiness and enthusiasm for utilisation will manifest and be internalised by the users. These sentiments of pleasure and interest will catalyse proactive behavioural initiatives driven by intrinsic motivation rather than external work-related pressures or obligations. The degree of behavioural engagement reflects an individual's aspiration to enact a specific behaviour. As posited by Ajzen, an individual is likely to execute a behaviour if an intrinsic desire exists (Wicaksono, 2022). Within this investigation's parameters, the system's utilisation represents the ultimate objective of behavioural intensity, effectively establishing a behavioural inclination towards system use. This phenomenon is delineated as the acceptance phase, wherein users demonstrate a favourable attitude toward its application. Positive and constructive acceptance from users regarding the system is posited to propel user engagement. Such affirmative acceptance fosters committed behaviour, which can be quantified as a beneficial influence on financial reporting.

Some of the results of research by (Subowo, 2020), (Rahman, 2019), (Laulio, 2022), (Reza et al., 2022), (Hermanto, 2017), (Feng et al., 2020), (Scherer et al., 2019), (Zhou et al., 2022), (Rosli et al., 2022), (Rosyida, 2017) and (Permatasari, 2018) state that attitudes toward using affect behavioural intentions to use. The more satisfied and happier someone feels the benefits of a system, the higher the intensity of someone's use of the system. The intensity of usage behaviour is a person's desire to carry out a specific behaviour.

If someone desires to do something, someone will do that behaviour; in this case, the intensity of the user's behaviour to use the system becomes a behavioural tendency to continue using the system. This phenomenon is called the acceptance phase because the user shows an attitude of acceptance towards using the system. The user's positive intention to use the accounting information system is likely to move users to the accounting information system.

Hypothesis 7 posits that the frequency of utilisation behaviour exerts a statistically significant favourable influence on the actual application of Accounting Information Systems. The prerequisite for endorsing this hypothesis is that, according to the findings derived from AMOS testing, the probability level attained falls below the stipulated threshold. The critical ratio associated with this correlation exceeds the value of 2,

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signifying the hypothesis's acceptance. An increase in the frequency with which an individual engages with the system correlates with a heightened degree of actual system utilisation. The assessment of an individual's perceived usage can be quantitatively evaluated through the duration of time spent interacting with technology and the frequency of such interactions. Indicators of actual utilisation encompass the duration of engagement with the system and the frequency of access. An individual's persistent, dedicated, and consistent engagement with the system at all times reflects that the usage of the system is genuinely authentic and well-regarded by its users. Evidence suggests that the Non-Profit Organization Accounting Information System remains actively utilised, characterised by user-friendliness, user utility for users, user attitudes towards the system, and the ongoing sustainability of system usage intensity.

Model Testing. The goodness of fit index criterion is used for model testing in path analysis. A fit model indicates that the proposed model can be used because the construction of the path model is based on sound theory and also reveals the composition of the model. Several fit indices are used in this model test using goodness of fit to measure how well the developed research model fits. In this study, an indication of a fit model or a good model can be seen from the goodness of fit testing criteria as follows:

Table 4. Model Test Criteria

The goodness of the fit index	Cut-off value	Research Model Value
X^2 Chi-Square	Df, α equals 5 per cent	4.512
RMSEA	Less than equal 0.080	0.040
AGFI	More than equal 0.900	1.000
GFI	More than equal 0.900	1.000
CMIN/DF	Less than equal to 2.000	1.378
TLI	More than equal 0.950	1.000
CFI	More than equal 0.950	1.000

Source: Process Data from Output Amos 2.6, 2023

The data presented in Table 4 indicates that the calculated values associated with the proposed model conform to the established acceptance criteria. The results reflected in the tabulated scores substantiate the assertion that the model demonstrates an adequate fit (Abdillah et al., 2019). In evaluating the model, the findings reveal that the acceptance of an accounting information system is contingent upon multiple variables, encompassing perceived ease of use, perceived usefulness, attitudes towards utilisation, behavioural intentions regarding usage, and actual utilisation. The primary objective of the Technology Acceptance Model (TAM), as articulated by Davis, is to furnish a framework for investigating the impact of external factors on user beliefs, attitudes, and objectives (Wicaksono, 2022). The core constructs of TAM, specifically perceived ease of use and perceived usefulness, are posited to significantly influence the propensity to utilise the system. Moreover, this propensity to utilise subsequently impacts actual usage, as elucidated by attitudes towards usage, behavioural intentions to utilise, and the actual utilisation itself.

The Technology Acceptance Model (TAM) serves as a foundational framework for examining predictors related to human behaviour concerning the prospective acceptance or rejection of technological innovations (Granic & Marangunic, 2019). The findings derived from empirical investigations into the influence of the TAM constructs suggest that each element within the TAM framework initiates with perceived ease of use, perceived

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usefulness, attitude towards utilisation, and behavioural intention to use, which collectively culminate in actual usage behaviours. Interdependent influences characterise the utilisation of the system. The effect of one variable on another specific variable is likely to be magnified when bolstered by the presence of additional variables. The series of constructs within the TAM fundamentally represents a continuum of an individual's acceptance of an accounting information system from the users' perspective. It has been established that the TAM will retain its significance in technology acceptance research for the foreseeable future. Ongoing integration of complementary models, such as Task-Technology Fit and Information System Success, is anticipated to enhance the existing frameworks (Rosli et al., 2022).

However, TAM only provides general information about whether users are willing to accept technology, so more potential factors that may influence users' technology adoption are needed in terms of a context-based understanding of using a particular technology (Zhou et al., 2022). Despite these limitations, TAM has proven to be one of the most influential models in investigating users' technology acceptance and usage behaviour (Granic & Marangunic, 2019). These studies extend and modify the original constructs of TAM by including different variables that fall into two categories: external variables and perceived variables.

The Technology Acceptance Model (TAM) has several advantages, making it a popular and valuable framework for understanding technology acceptance and use. Some advantages of TAM are simple and easy to understand: TAM is a relatively simple and easy-to-understand model. Key concepts such as perceived usefulness and perceived ease of use are relatively intuitive, making them easy to apply in various contexts. TAM focus on user perception: TAM focuses on users' perceptions of technology, such as perceived usefulness and ease of use, which are critical factors influencing user intentions and behaviour. TAM also empirical support: TAM has been widely tested and confirmed through empirical research in various fields. Many empirical studies have shown a strong relationship between the variables in TAM and user behaviour towards technology. TAM is broad applicability: TAM can be applied in various contexts and to different types of technology, ranging from workplace information technology to health and education technology.

Moreover, the last one, TAM, provides strategic insight: TAM provides valuable insights for companies and organisations in planning technology acceptance and usage strategies. By understanding the factors that influence technology acceptance, companies can take steps to increase the adoption and use of technology among its users. TAM has been the basis for developing more complex advanced models, such as the Extended Technology Acceptance Model (TAM2) and the Unified Theory of Acceptance and Use of Technology (UTAUT).

While the Technology Acceptance Model (TAM) has many advantages, as explained earlier, there are also some disadvantages to consider; first, simplicity: while the main advantage of TAM is its simplicity, at the same time, its simplicity can also be a disadvantage. TAM may not consider all the factors influencing technology acceptance and use, such as contextual or complex individual factors. Second perception-centeredness: TAM mainly focuses on users' perceptions of technology, such as usefulness and ease of use. However, this model may not consider other factors influencing user behaviour, such as social norms, cultural influences, or prior experience. The third limitation in predicting actual behaviour is that although intention to use is an essential predictor in TAM, not everyone who intends to use technology will use it. Other factors can influence whether the intention will be realised in actual action. Fourth context-specific limitations: While TAM

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can be applied in various contexts, some research suggests that the model may be more appropriate for relatively new technologies and voluntarily adopted. In environments where technology use is mandated or strictly regulated, other factors may be more important in influencing user behaviour. Fifth lack of flexibility: TAM may need more flexibility in accommodating changes in a fast-changing technology environment. The model may not be able to capture the evolving dynamics of technology adoption.

Nonetheless, TAM remains a valuable tool in understanding user behaviour towards technology and can provide valuable insights for organisations in planning technology acceptance and usage strategies. However, it is essential to consider this model's limitations and weaknesses. The Technology Acceptance Model (TAM) faces several challenges that must be considered in its application, including changing technology environment, diverse contexts, complexity of technology use, complex contextual and social influences, and adaptation to advanced models. The technological environment continues to evolve rapidly. New technologies are constantly emerging while existing technologies undergo updates and changes. Models like TAM can only capture these changes quickly or may need help handling technologies that are very different from those used when the model was developed. TAM focused on information technology in the workplace, but the model has been applied in various contexts, including education, healthcare and consumers. The challenge here is that different contexts may have unique factors affecting technology acceptance, which the model may need to cover fully.

In today's digital age, technology is no longer limited to desktop devices at the workplace. Technology use now encompasses a variety of devices such as smartphones, tablets, wearables, and more. TAM may face challenges in addressing the growing complexity of technology use. User behaviour towards technology is not only influenced by individual perceptions of usefulness and ease of use but also by contextual and social factors such as social norms, culture, and group influence. Models like TAM may need help in correctly understanding and integrating these factors. TAM was developed with the assumption that technology use is a voluntary choice. However, in some cases, technology use may be required or strictly regulated, for example, in the context of professional or government regulation. Models like TAM may only sometimes be able to address these challenges well. TAM has been the basis for developing advanced models such as Extended TAM (TAM2) and the Unified Theory of Acceptance and Use of Technology (UTAUT). The challenge here is integrating new findings and concepts from these advanced models into the existing TAM.

Although TAM faces challenges in its application, ongoing efforts are being made to update and extend the model to keep it relevant to technological developments and understanding user behaviour.

CONCLUSION

As aligned with the Technology Acceptance Model (TAM), the model for accepting accounting information systems within non-profit organisations elucidates the actual conduct associated with utilising the system. The acceptance of a system is conceptualised as a behavioural inclination towards its usage. The constructs of the TAM that were empirically evaluated in this investigation demonstrated a substantial positive influence of perceived ease of use on perceived usefulness, perceived ease of use on the attitude towards usage; perceived usefulness on the attitude towards usage, perceived ease of use on behavioural intentions to utilise; perceived usefulness on behavioural intentions to utilise;

and behavioural intentions to utilise on actual usage. The TAM construct fundamentally represents the sequential phases of an individual's acceptance trajectory regarding an accounting information system as experienced by users.

The stage of acceptance regarding the accounting information system of the non-profit organisation, as evaluated through the lens of the Technology Acceptance Model (TAM), is elucidated via a framework of acceptance constructs, which include perceived ease of use, perceived usefulness, attitude towards use, behavioural intention to utilise, and the actual utilisation of the system. The endorsement of accounting information systems within non-profit organisations by users is anticipated to facilitate the realisation of financial reporting that is effective, efficient, transparent, and accountable. Empirical testing of constructs reveals a significant positive regression coefficient that substantiates the behavioural intensity associated with using accounting information systems, particularly about perceived ease of use. The influence of perceived ease of use on behavioural intensity, which culminates in the tangible use of the system, is not delineated within the original TAM model proposed by Davis, thereby positioning this research as an advancement of the TAM framework. The simplicity with which a system can be employed correlates directly with an individual's propensity to engage. It is anticipated that academic institutions and developers of accounting information systems will strive to deliver solutions that are readily implementable within the context of institutional financial reporting.

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