Implementation Of The Regional Government Information System (Sipd) Based On The Technology Acceptance Model (Tam) Approach In Sub-District Governments

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Abstract

This study aims to analyze the implementation of the Regional Government Information System (SIPD) using the Technology Acceptance Model (TAM) approach at the Medan Selayang Sub-District Office, Medan City Government. This study employed a qualitative approach with a descriptive method and a case study design. The research informants consisted of three individuals: one key informant and two supporting informants. Data were collected through interviews, observations, and documentation, while data credibility was assessed using source triangulation. The analysis of SIPD implementation was based on five TAM constructs: Perceived Ease of Use, Perceived Usefulness, Attitude Toward Using, Behavioral Intention to Use, and Actual Usage. The findings indicate that SIPD has been accepted and utilized in administrative activities as well as financial management and reporting at the Medan Selayang Sub-District Office. Regarding Perceived Ease of Use, SIPD was considered relatively easy to use once users understood the system's workflow, although challenges related to internet connectivity, server performance, and the need for guidance for new users remained. In terms of Perceived Usefulness, SIPD provided benefits by accelerating work processes, improving administrative organization, and supporting documentation and reporting. Attitude Toward Using reflected generally positive user attitudes after they became accustomed to the system. Behavioral Intention to Use indicated a tendency among users to continue using SIPD, while Actual Usage demonstrated that the system was routinely used in daily work activities.

Keywords *: Regional Government Information System, SIPD, Technology Acceptance Model (TAM).*

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Introduction

The Medan Selayang Sub-District Office of the Medan City Government is one of the Regional Government Organizations (Organisasi Perangkat Daerah/OPD) within the Medan City Government that implements the Regional Government Information System (Sistem Informasi Pemerintahan Daerah/SIPD). Based in an initial interview with the Head of the Finance and Program Subdivision of the Medan Selayang Sub-District Office, Medan City, it was found that the SIPD information system was implemented in 2020, replacing the previously used SIMDA system. However, no evaluation of the system has been conducted to date. Considering the increasingly widespread implementation of e-government within government institutions, it is important to maintain the quality of implemented information systems to ensure that they meet users' expectations and organizational objectives.

Initial observations conducted by the researcher at the research site revealed several obstacles, one of which was difficulty in data entry. The data entry process must be carried out online step by step, while the personnel responsible for managing the system were not provided with direct training on how to use it. Based on these initial observations, SIPD administrators stated that its implementation was generally effective; however, various challenges were encountered due to the web-based nature of the system. The phenomenon observed at the research site was also related to the limited knowledge and understanding of human resources in managing SIPD.

Although SIPD has been implemented at the Medan Selayang Sub-District Office since 2020, there has been no in-depth evaluation of the extent to which the system has met users' needs, particularly in the management of regional finances. Furthermore, the implementation of SIPD still faces several challenges, including limited human resource understanding, technical difficulties in data entry, and the suboptimal functionality of certain system features in supporting effective financial governance. This phenomenon is further supported by the fact that, at the national level, many local governments continue to experience difficulties in operating SIPD and adapting data within the system. Therefore, information system quality, including the quality of SIPD, is crucial in supporting the principles of good governance and the implementation of Electronic-Based Government Systems (Sistem Pemerintahan Berbasis Elektronik/SPBE).

The financial component of SIPD, also referred to as the Regional Financial Information System (Sistem Informasi Keuangan Daerah/SIKD), supports various aspects of regional financial management, including budgeting, administration, accounting, and financial reporting. However, the extent to which the use of SIKD within the SIPD application has been successful in supporting regional financial management remains uncertain. Therefore, it is important to analyze the effectiveness and acceptance of SIKD implementation in order to obtain empirical evidence regarding the use of the SIPD financial application and its contribution to the quality of financial reporting.

Based on these considerations, this study is entitled “Implementation of the Regional Government Information System (SIPD) Using the Technology Acceptance Model (TAM) Approach at a Sub-District Office: A Case Study at the Medan Selayang Sub-District Office.”

Literature Review

2.1 Definition of Implementation

The term implementation originates from the English word to implement, which means to carry out or put something into practice. Implementation refers to the provision of the necessary means to carry out something that produces certain effects or consequences. According to Webster, as cited by Karla et al. (2021), to implement means to provide the means for carrying out, namely, to provide the means for carrying out something, and to give practical effect to, which means to produce a practical effect or consequence. According to

Agustino (2010), implementation is a dynamic process in which policy implementers carry out various activities or actions to ultimately achieve results that are consistent with the objectives or targets of the policy itself.

In this study, implementation refers to the process of applying the Regional Government Information System (SIPD) in carrying out administrative and governmental activities at the Medan Selayang Sub-District Office, particularly in supporting administrative processes and regional financial management.

2.2 Definition of the Regional Government Information System (SIPD)

According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 70 of 2019 concerning the Regional Government Information System, the Regional Government Information System, abbreviated as SIPD, refers to the management of regional development information, regional financial information, and other regional government information that are interconnected and utilized in the implementation of regional development. The scope of SIPD includes regional development information, regional financial information, and other regional government information (Putri, 2021).

According to Dione and Utami (2020), the SIPD information system can be used to support the integration and utilization of data related to development progress within each government institution. In addition, SIPD also functions as a medium for public accountability that enables the public to assess government performance, evaluate development programs, and assess development achievements.

The Regional Government Information System, as regulated under Minister of Home Affairs Regulation Number 70 of 2019, is defined as the management of regional development information, regional financial information, and other regional government information that are interconnected and utilized in the implementation of regional development. Regional development data and information are essential for supporting the planning and implementation of regional development policies. Within SIPD, there are several components of the regional government information system, including:

a. Electronic-Based Data (e-Database);
b. Electronic-Based Planning (e-Planning);
c. Electronic-Based Monitoring and Evaluation (e-Monev); and
d. Electronic-Based Reporting (e-Reporting).

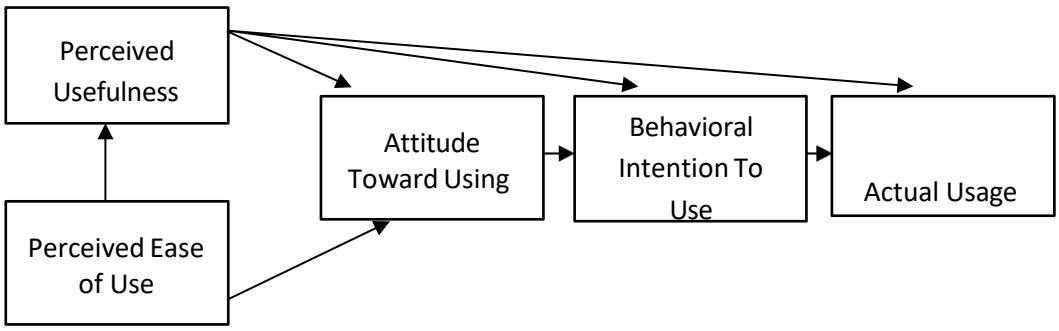
Based on the above explanation, SIPD can be understood as an integrated information system that manages various types of regional government data and information to support the implementation of government administration, regional development, financial management, and reporting.

2.3 Definition of the Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a model used to measure and explain the acceptance and use of information systems or new technologies by users. TAM originated from the Theory of Reasoned Action (TRA) developed by Fishbein and Ajzen (1980) and was subsequently developed by Davis (1989) to explain the factors underlying users' acceptance and behavior toward information technology.TAM explains that users' acceptance of a technology can be influenced by their perceptions of the usefulness and ease of use of the technology. These perceptions may subsequently influence users' attitudes and behavioral intentions toward using the technology. This process ultimately affects the actual use of the technology.

TAM can be used as a measure of the success of an information system because it provides an explanation of users' acceptance and behavior when interacting directly with technological systems, particularly computer-based systems. In this study, TAM is used as a theoretical framework to analyze the acceptance and use of the Regional Government Information System (SIPD). There are five variables in TAM that are used to examine users'

behavior in utilizing technological systems and to assess the implementation of the SIPD application. These variables include Perceived Ease of Use, Perceived Usefulness, Attitude Toward Using, Behavioral Intention to Use, and Actual Usage.



Techonoly Acceptance Model (TAM)
Sumber: Jogiyanto, 2019:113

Research Methodology

3.1 Types of Data

The type of data used in this research is qualitative data, which refers to data or research that focuses more on understanding, explaining, and providing an in-depth description of certain phenomena, experiences, or events. In qualitative research, the data collected are not in the form of numbers or statistics, but rather descriptions, narratives, or meanings obtained from interviews, observations, or text analysis. In this research, the researcher uses oral interviews that will be conducted with civil servants (ASN) who are users of the Regional Government Information System (SIPD) and work at the Medan Selayang Sub-District Office, Medan City Government.

3.2 Data Sources

The data source used in this research is a primary data source. A primary data source is a source that directly provides data to the data collector. According to Sugiyono (2019), primary data sources are data obtained through interviews or questionnaires, meaning that the source directly provides data to the researcher. The data are collected by the researcher directly from the first source or from the location where the research object is conducted. Simply put, the primary data source in this research is obtained through direct interviews with users of the Regional Government Information System (SIPD) who work at the Medan Selayang Sub-District Office, Medan City Government.

3.3 Research Variables

3.3.1 Dependent Variable

The dependent variable is also often referred to as the output, criterion, or consequence variable. According to Sugiyono (2019), “The dependent variable is a variable that is influenced or becomes the consequence due to the existence of an independent variable.” In this research, the dependent variable examined is the Quality of Financial Reports through the Regional Government Information System (SIPD).

3.3.2 Independent Variable

The independent variable is also often referred to as the stimulus, predictor, or antecedent variable. According to Sugiyono (2016), “An independent variable is a variable that influences or becomes the cause of changes or the emergence of a dependent variable.”

In this research, the independent variable examined is the Technology Acceptance Model (TAM), which has five characteristics for analyzing the quality of an information system, namely Perceived Ease of Use, Perceived Usefulness, Attitude Toward Using, Behavioral Intention to Use, and Actual Usage.

3.4 Data Collection Techniques

3.4.1 Oral and Written Interviews

Oral and written interviews are conducted with informants consisting of one (1) key informant and two (2) or more supporting informants. Oral interviews are documented through recordings, which are then transcribed into written text. Written interviews are documented through the informants' handwritten responses on the written interview questionnaire.

The interviews conducted are open-ended interviews. The oral and written interviews with employees of the Medan Selayang Sub-District Office include the following: the key informant is the Head of the Program and Finance Subdivision, while the supporting informants consist of the Head of Medan Selayang Sub-District, the Activity Technical Implementation Officer (PPTK)/Section Head, and the staff responsible for program preparation at the Sub-District Office who are involved in the use and implementation of SIPD.

3.4.2 Observation

Observation is one of the most commonly used research evaluation techniques. Observation is conducted by directly observing individual behavior and the interaction of the researcher within the research environment. In this research, observation is conducted by observing employees of the Medan Selayang Sub-District Office in relation to the implementation of SIPD.

3.4.3 Documentation

The interview process is conducted in accordance with the applicable procedures at the Medan Selayang Sub-District Office, Medan City Government. The interviews in this research contain a list of questions that have been designed based on the Technology Acceptance Model (TAM) approach.

Data collection is conducted to obtain the information needed to achieve the objectives of the research. According to Sugiyono (2018), data collection techniques consist of observation, interviews, questionnaires, and documentation.

3.5 Data Analysis Techniques

3.5.1 Qualitative Data Analysis

Case study data analysis requires creativity and high intellectual ability from the researcher so that the results are in accordance with the research objectives. After all research data have been collected, the next step is to analyze the data so that conclusions can be drawn from the information obtained.

The data analysis technique in this case study consists of data credibility testing and data narration, as follows:

Data Credibility Test

The credibility test of data in this case study research uses the triangulation technique. Triangulation is a technique for testing data credibility by utilizing other sources outside the research data for the purpose of checking or comparing the research findings. The triangulation technique used in this case study research is source triangulation. Source triangulation is a process of rechecking the data obtained from informants by comparing the data or information obtained from the key informant with that obtained from the supporting informants.

The researcher asks the same questions to all informants. Data testing is conducted with several employees who are stakeholders and serve as informants at the Medan Selayang Sub-District Office. The data obtained are then described and categorized to identify which views are similar, which are different, and which are more specific.

Data Narration

The steps in narrating the data in this research are divided into three activities that occur simultaneously. These three activities are data reduction, data display, and conclusion drawing.

a. Data Reduction
b. Data Display
c. Conclusion Drawing and Verification

Results

4.1 Perceived Ease of Use Indicators

a. Flexibility: The SIPD system is considered sufficiently flexible in supporting daily work; however, its use remains bound by the workflow, features, and configurations that have been predetermined by the system.
b. Ease of Access: SIPD is relatively easy to access; however, its smooth operation is highly influenced by the condition of the internet connection and server stability.
c. System Clarity: The workflow and menus in SIPD are easy to understand once users become familiar with them. New users generally require an adaptation period as well as initial guidance and assistance.
d. Overall Ease of Use: The application is considered relatively easy to use for routine tasks, although it requires accuracy and an adequate understanding of the user experience.

4.2 Perceived Usefulness Indicators

a. Accelerating Work: SIPD helps accelerate the process of recording, data entry, and administrative reporting compared to manual methods, depending on the responsiveness of the network.
b. Performance Improvement: The presence of the system makes work management more directed, structured, and well documented.
c. Effectiveness: SIPD is considered effective, although it is not yet fully optimal because certain conditions still require follow-up outside the system.

4.3 Attitude Toward Using Indicators

a. Comfort: Users feel comfortable because SIPD has become part of their work routine, although technical problems can reduce this level of comfort.
b. Concern/Fear: Fear or concern about entering incorrect data generally only occurs during the initial stage of use and gradually disappears as users gain more experience and receive training or assistance.
c. Discomfort: Discomfort does not arise directly from the system itself, but rather from network disruptions, slow system responses, or urgent situations.

4.4 Behavioral Intention to Use Indicators

a. Intention to Use: All three informants have a high intention to continue using SIPD because the system is a mandatory part of the government administrative process.
b. Continuity: There is a strong tendency to continue using the system, with the expectation that its quality, stability, and service features will continue to be improved.

4.5 Actual Usage Indicators

a. Frequency of Use: SIPD is used routinely and quite frequently according to the cycle of administrative activities, data processing, and data reporting.
b. User Satisfaction: The overall level of satisfaction is considered fairly good because the benefits of the system have been experienced by users, accompanied by expectations for improvements in technical stability.

c. Sharing of Experiences: The informants are willing to share their positive experiences and adaptation tips with other colleagues, while also sharing information about the problems or difficulties they have encountered.

Ringkasan Penerapan SIPD dengan Pendekatan Technology Acceptance Model (TAM)

No	Konstruk TAM	Indikator	Temuan Utama	Hasil
1	*Perceived Ease of Use*	Flexibility, ease of access, system clarity/understanding, and ease of use	SIPD is considered sufficiently flexible, easy to access, and relatively easy to understand and use once users become familiar with it. However, new users still require guidance and assistance. Access is also influenced by network and server conditions.	**Fairly Good**
2	*Perceived Usefulness*	Accelerating work, improving performance, and effectiveness in completing tasks	SIPD helps accelerate administrative processes, data entry, data processing, and data reporting. The system also makes work more structured, well documented, and easier to monitor. However, some processes still require manual follow-up	**Good**
3	*Attitude Toward Using*	Comfort, concern/fear of using the system, and discomfort	Users demonstrate a generally positive attitude and feel comfortable after becoming accustomed to using SIPD. Concerns mainly arise during the initial stage of use due to fear of making data entry errors. Discomfort is mostly caused by technical problems, slow system responses, and network issues	**Positive**
4	*Behavioral Intention to Use*	Intention to use and continuity of use	All three informants have the intention to continue using SIPD because it has become part of their work and government administrative processes. Users expect improvements in features, stability, ease of use, and system support.	**High**
5	*Actual Usage*	Frequency of use, user satisfaction, and sharing experiences with other users	SIPD is used routinely for data entry, data processing, and data reporting. Users are fairly satisfied and are willing to share their experiences of using the system with other users, although there are still several technical issues and a need for system improvements.	**Fairly Good**

Conclusion

Based on the results and discussion of the research on the Implementation of the Regional Government Information System (SIPD) on Financial Reports Using the

Technology Acceptance Model (TAM) Approach in Medan Selayang Sub-District, the following conclusions can be drawn:

1. Perceived Ease of Use

The implementation of SIPD in terms of Perceived Ease of Use shows that SIPD is relatively easy to use by government officials after they understand the workflow and procedures contained within the system. Users who are accustomed to using SIPD can carry out their tasks more easily. However, ease of use is still influenced by network quality, server conditions, and users' understanding, particularly for new users who still require guidance and assistance. Therefore, the ease of use aspect of SIPD can be categorized as fairly good.

2. Perceived Usefulness

In terms of Perceived Usefulness, SIPD is considered beneficial in carrying out work. SIPD helps accelerate administrative processes, data entry, data processing, and data reporting compared to manual processes. In addition, the availability of data and administrative processes within a single system makes work more organized, well documented, and easier to monitor. However, the effectiveness of SIPD is still influenced by the completeness of its features and system performance, and certain situations still require manual follow-up.

3. Attitude Toward Using

Regarding Attitude Toward Using, users demonstrate a generally positive attitude toward the use of SIPD. Users feel more comfortable after becoming accustomed to the system. Concerns mainly arise during the initial stage of use due to the risk of errors in data entry. As users gain more experience and receive training and assistance, these concerns decrease. Discomfort mainly occurs when there are network disruptions, slow system responses, or difficulties accessing the system. Therefore, users' attitudes toward SIPD can be categorized as positive.

4. Behavioral Intention to Use

Regarding Behavioral Intention to Use, there is a strong tendency among users to continue using SIPD in the future. This is because SIPD has become part of government administrative processes and daily work activities. Users also expect improvements in system features, stability, ease of use, and user support. Therefore, the intention to continue using SIPD can be categorized as high.

5. Actual Usage

In terms of Actual Usage, SIPD has been practically and routinely used in daily work, particularly for data entry, data processing, and data reporting. Users demonstrate a fairly good level of satisfaction and are willing to share their experiences of using the system with other users. Nevertheless, technical problems and the need for system improvements remain, meaning that the use of SIPD is not yet fully optimal.

6. Main Conclusion

Overall, the implementation of SIPD in Medan Selayang Sub-District demonstrates relatively positive acceptance and use based on the five TAM constructs. SIPD has become part of the administrative and financial reporting processes and provides benefits in accelerating and organizing work. However, its implementation still faces several challenges, including network quality, server stability, system response speed, feature completeness, and the need for user training and assistance.

Therefore, SIPD has supported administrative processes and financial reporting in Medan Selayang Sub-District. Meanwhile, based on the interview results, the quality of financial reports demonstrates the characteristics of relevance, reliability, comparability, and understandability. The findings of this research more appropriately indicate that SIPD supports processes related to financial reporting rather than quantitatively proving that SIPD directly improves the quality of financial reports. This distinction is important to ensure that the research conclusions remain consistent with the empirical data obtained.

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