UTAUT MODEL ANALYSIS ON THE USE OF SIPLAH (SURVEY TO BOSP TREASURERS UNDER THE AUSPICES OF CADISDIKWIL VII WEST JAVA PROVINCE)

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Abstract

Increasing technological progress in the world has helped people's activities, including upgrades related to technological adaptation. The reach and ease of digital accessibility is the result of adopting the latest technology. One of the activities in the world that applies digitalization is the buying and selling process, including PBJ (Procurement of Goods/Services) carried out by government agencies. This activity is regularly carried out, one of which is spending using BOSP (School Operational Assistance) funds at each state school, carried out using the SIPLah (System Information Procurement in Schools). The use of SIPLah was determined based on the Ministry of Education and Culture Regulation Number 14 of 2020 to safeguard the use of BOSP Funds. In line with its implementation, research efforts are needed regarding how good SIPLah technology is, so that it can be accepted by the BOSP Treasurer of each school as the main user. Among the latest research models that can be applied to determine the level of technological adaptation so that the BOSP Treasurer is willing to adopt SIPLah is the Unified Theory of Acceptance and Use of Technology (UTAUT). The research in this model consisted of four independent variables (Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Conditions) used to test their influence on behavioral intentions and their consequences on use behavior. The research method used was a descriptive analysis of respondent responses and verification to determine the influence of all variables through path coefficients using census data. The respondents involved in the research were 57 treasurers of BOSP in the Bandung and Cimahi City areas, under the auspices of Cadisdikwil VII West Java. The results of the study concluded that the four independent variables influence behavioral intentions and have implications for use behavior. Suggestions based on the research results can be used by the Ministry of Education and Culture to improve SIPLah to make it more adaptive so that all transactions carried out by the BOSP Treasurer can use SIPLah.

Keywords: PBJ, SIPLah, UTAUT, Descriptive, Verification

INTRODUCTION

Many countries in the world are competing with each other in terms of increasing technological progress until the presence of today's digital era. An era where technology can reach and facilitate human activities so that they are more efficient and effective. Although the use of technology in its emergence will result in human dependence on it. Indonesia, as a country that is also aware of the importance of this progress, is trying to adopt digital technology systems in almost every sector, including the economic sector.

Research results from Bain Analysis in E-Conomy SEA (2021) show that digitalization in the economic sector in Indonesia is growing very strongly through e-commerce and food delivery services. E-commerce is the leader in digitalization growth in Indonesia with 52% YoY (US$35 billion – US$53 billion). Meanwhile, other sectors, namely food delivery transportation services and online media, grew by 36% and 48% YoY respectively.

There are several factors according to the State and Meilasari-Waiting (2022) which is the cause of the growth of the digital economy in Indonesia. Some of them are the growth of the younger generation who understand the digitalization era, the large number of smartphone users who often access e-commerce and social media sites or applications to shop or sell their products, the growing popularity of e-wallets which has an impact on online transactions, and finally This is due to the support of good digital infrastructure conditions.

Indonesia's digital economic growth is based on Bain research results Analysis in E-Conomy SEA (2022) it is stated that it will grow significantly from US$41 billion in 2019 to US$77 in 2022. In fact, the growth of the Gross Merchandise Value (GMV) of Indonesia's digital economy as a whole has the potential to increase to US$130 billion in 2025 and US$360 billion. billion in 2030. Below is Figure 1 regarding the overall GMV of Indonesia's digital economic growth, the results of Google, Temasek, and Bain & Company's E-Conomy SEA 2022 research (2022).

E-commerce is the sector whose growth is at the forefront with a potential increase of US$95 billion by 2025. This is followed by transportation and food at US$15 billion, online media at US$11 billion, and online travel services at US$10 billion. The growth rate of the digital economy is greatly influenced by various micro and macro factors. Based on a

report from the McKinsey Global Institute (2019) in Digital India: Technology to Transform a Connected Nation, it is stated that the country's digital adoption growth index consists of three important elements which are listed including the first digital foundation, consisting of cost, speed and connection reliability. the internet; both digital ranges, in the form of many mobile devices people own, the number of applications downloaded, and the amount of data consumed; The last is digital value itself, namely the extent to which people are involved in online activities.

Based on these phenomena, there has been an increase in activity in the digital economic sector in this era of globalization. Progress in the field of information technology is based on information Ministry of Education and Culture, Research and Technology (2020) responded by encouraging the application of e-government in various government administrations related to electronic transactions. Some related regulations include: (1) Presidential Decree No.95/2018 concerning Electronic-Based Government Systems; (2) Presidential Decree No.39/2019 concerning One Indonesian Data; (3) PP Number 71 of 2019 concerning Implementation of Electronic Systems and Transactions (PSTE); and (4) PP Number 80 of 2019 concerning Trading via Electronic Systems (PMSE). These four regulations focus on transaction systems and also trading through system Electronics is included in the education sector where there are efforts to provide learning facilities and infrastructure or what is usually called Procurement of Goods and Services.

Procurement of Goods and Services (PBJ) in schools according to the Directorate of Primary Schools (2023) in Minister of Education and Culture, Research and Technology Regulation No. 63 of 2022, one of which is carried out through BOSP (Educational Unit Operational Assistance) as a special non-physical allocation fund to support non-personnel costs in the education sector. BOSP contains Regular BOS (School Operational Assistance) Funds which are used and distributed specifically for the operations of primary and secondary education units. Distribution of BOS Funds according to the Ministry of Education and Culture, Research and Technology (2021) carried out by the central government to 216 thousand schools with a nominal amount of Rp. 53.4 trillion. This nominal amount is greater compared to 2019, where the nominal distribution figure only reached IDR 51.2 trillion. The

increasing nominal figure in the distribution of BOS funds encourages the government to protect it from deviation through related regulations.

The legal basis for the BOS Fund distribution policy according to the Ministry of Finance (2022) is based on PMK 119/PMK.07/2021. Several other legal products were produced as a result of the publication of a letter from the Government Goods/Services Procurement Policy Institute (LKPP) regarding PBJ guidelines. This letter gave birth to the Minister of Education and Culture Regulation no. 14 of 2020 concerning Guidelines for Procurement of Goods/Services by Education Units. The purpose of the ministerial regulation is to create a transparent and accountable implementation of PBJ in educational units in its use.

According to the Directorate of Primary Schools (2021), transformation efforts in the management of BOS Funds in the implementation of PBJ are carried out through ministerial regulations regarding technical instructions for managing Regular BOS Funds. With the presence of these technical instructions, it is hoped that the use of BOS Funds will be transparent. Specifically, regarding the transparency of its use, according to Wardani, Dewi, and Kurniawan (2019), fraud was found in the use of BOS funds, the biggest reason being the personal character of the person (budget user) and the control system which was not transparent.

The Ministry of Education and Culture, Research and Technology (2020) issued a Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 14 of 2020 concerning Guidelines for Procurement of Goods/Services by Education Units as a rule that safeguards the use of BOS Funds. In accordance with these regulations, the selection of prospective providers and PBJ agreements for each educational unit is carried out through SIPLah. According to Fernando, Muttaqin, and Karyaningsih (2020), especially in education units, PBJ activities can be carried out through the School Procurement Information System (SIPLah) which is a form of commitment to managing education finances online. It is hoped that the existence of SIPLah can increase the level of transparency and convenience in Education Units, especially in terms of administration and reporting.

Basic implementation SIP is according to the Ministry of Education and Culture, Research and Technology (2020) supported by a circular from Ministry of Education and

Culture, Research and Technology No.8 of 2020 concerning the implementation of procurement of goods and services in educational units carried out through SIPLah. This system complies with the Ministry of Education and Culture, Research and Technology (2021) can help and benefit three parties, namely local governments, providers of goods and services, accordingly Minister of Education and Culture, Research and Technology Regulation No.18 of 2022 concerning guidelines for procurement of goods/services by education units. The implementation of PBJ electronification is in line with government policy in strengthening governance in education finance in accordance with the Presidential Decree on Procurement of Goods and Services No. 16 of 2018.

Ecosystem SIP, according to the Ministry of Education and Culture, Research and Technology (2021) acts as an ecosystem consisting of various marketplaces from third parties. Developed by several institutions such as the Government Goods/Services Procurement Policy Institute (LKPP), the Education Office, provider partners, and Ministry of Education and Culture, Research and Technology. SIPLah consists of several e-commerce sites that meet the criteria and have certain features proposed by the parties Ministry of Education and Culture, Research and Technology through the Center for Data and Information Technology (Pusdatin).

Apart from creating buying and selling activities in the SIPLah business architecture, according to its function according to Ministry of Education and Culture, Research and Technology (2020) as part of a useful electronic system in PBJ in Education Units, the SIPLah ecosystem basically implements the adoption of technology in its use. According to Straub (2009), technology adoption is an inherently socially complex developmental process. Each individual always develops a unique perception of technology that can influence the decision to adopt its use. Therefore, success in the adoption of technology adoption facilities must resolve cognitive, emotional, and contextual issues.

Based on the marketing mix concept, according to Kotler et al., (2016) adoption is part of the consumer response which is described in a hierarchical model. Innovation and adoption models are at the cognitive level that can cause birth consumer awareness of a need. This level will increase to the effective level where consumers feel interested in using and

evaluating the use of the product, and ends at the behavioral level which is the consumer's final decision regarding the adoption of the technology.

The implementation of SIPLah is carried out by every education unit that receives BOS funds (public/private schools) at all school levels, including elementary, middle and high school. According to the Ministry of Finance (2022), aid funds are a commitment to increasing the school's Net Enrollment Rate (APM). High school schools have varying NERs, but there are still many districts/cities that have NER values of less than 50%. The reason is because the average length of schooling in a community is only eight years, which means that most people stop before reaching upper secondary level. As a way to achieve equality, middle level education units receive operational funding assistance (BOS) which is used for spending using SIPLah.

It is known that based on national school data from the Ministry of Education and Culture (2022) in the Basic Education Data (Dapodik) the number of high school level is 14,567 high school and 14,578 vocational school and 2,332 special school/special school, many of which operate in West Java Province. West Java Province is one of the provinces with the largest number of high schools and special schools in Indonesia. The number of high schools and special schools in West Java Province consists of 1,763 high schools (SMA), 1,248 vocational high schools (SMK), and 392 special schools (SLB).

According to the Ministry of Education and Culture (2018), secondary and special education affairs are under the authority of the provincial government so that its existence is under the Education Service, including in West Java Province which oversees all branches of the Education Service (Cadisdik). One of Cadisdik in West Java Province is the Region VII Education Service Branch (Cadisdikwil VII) which collects SMA, SMK and SLB in the cities of Bandung and Cimahi as many as 57 state schools.

All of these educational units are SIPLah users in the SIPLah business architecture circle which is always in ongoing coordination with Cadisdikwil VII related to BOS spending and the use of SIPLah. Coordination This work is mainly carried out between the Educational Unit Operational Assistance Treasurer (BOSP) or also known as the School Treasurer and the financial department of Cadisidikwil VII.

In line with the existence of SIPLah, it is important that research efforts are needed to obtain information regarding the factors that make school treasurers utilize the system. Research focuses on the theory of acceptance and use of technology. Among the theories that can be used to research this, one of them is the Unified Theory of Acceptance and Use of Technology (UTAUT). The scientific approach in UTAUT according to Abu Shanab & Pearson (2007) can analyze, identify and create a general picture of technology usage behavior better than other technology acceptance models. First developed by Venkatesh in 2003 based on the results of previous development of theories of acceptance and use of technology.

UTAUT according to (Liu et al., 2022) has four variables or constructs that follow it. The UTAUT model is based on the opinion of Venkatesh et al. (2003) theoretically relates to the actual use of technology which is actually determined by behavioral intention. The possibilities that occur in technology adoption depend on the direct effects of four main constructs, namely performance expectancy, effort expectancy, social influence and facilitating conditions. The specialty of the UTAUT method compared to other methods according to Kang (2014) is that it does not just focus on technology acceptance but also through the use of technology and demographic mapping.

Most of the findings show that the role of UTAUT constructs has a significant influence regardless of cultural differences. For example, the use of the model in a comparative study of technology acceptance in the United States and China shows the high explanatory power of the UTAUT model between these two geographic regions. However, UTAUT constructs accounted for greater variation in behavioral intention when tested (Venkatesh et al., 2012).

When inspecting UTAUT in South Korea and the United States, the strength of the relationships varied slightly, although their significance did not vary in both US and Chinese samples (Im et al., 2011). Similar results were observed when testing the UTAUT model in a cross-cultural test between countries with individualistic tendencies and countries with collectivistic tendencies. The UTAUT model is proven to be suitable for both types of culture, but the strength of each relationship is different, showing a strong moderating role of culture in the model path (Udo et al., 2016).

Research using the UTAUT model involves constructs that are tied to it. The considerations used in determining research variables were carried out through interviews with several school treasurers under the auspices of Cadisdikwil VII. Several conclusions obtained from this activity include the SIPLah payment system which is not as simple as when shopping on e-commerce in general. Payments or transactions must be made through the bank by submitting and creating a SI (Standing Instruction) containing the nominal payment according to the price in the system, including the provider's account number and/or virtual account number. The SI sheet must be signed by the treasurer and principal. The complexity of this transaction method according to Madigan et al., (2016) relates to performance expectancy as the level of individual belief that the use of technology can help them in shopping activities. Using the internet in shopping according to Venkatesh et al., (2012) believe that consumers can save time, money, effort and service effectiveness.

Ease of operation can also be influenced by the level of knowledge regarding the use of the technology itself. There is still limited knowledge in using technology in the SIPLah ecosystem, including differences in user interface and user experience in all SIPLah partner e-commerce/marketplaces and often there are system improvements that hinder and affect the comfort of use. The comfort level of internet use according to Madigan et al., (2016) is related to Effort Expectancy. This means that if consumers find that using the internet for online shopping is easy and does not require excessive effort, then the possibility of adopting online shopping will be high Piarna et al., (2020)

Apart from that, there is the influence of the government as a policy maker who recommends its usage. SIPLah is a PBJ system in schools. This problem according to Venkatesh et al., (2012) relates to Social Influence, namely the impact of environmental factors such as the opinions of family, friends and authorities, in this case the government, on user behavior with subjective norms. There is an opinion from Tarhini et al., (2016) who added that Social Influence is related to social pressure from the external environment which may have an impact on user perceptions and specific engagement behavior in its implementation.

Lastly, it is related to the work support facilities needed by the treasurer. The facilities needed are in the form of a stable and good internet network and the availability of a laptop

or computer. These two problems according to Venkatesh et al., (2003) relates to Facilitating Conditions which argues that technical infrastructure exists to support system use, both in terms of knowledge, capabilities, and other resources. Moreover, according to Venkatesh et al., (2012) if internet infrastructure and the knowledge needed to use the internet are available, then there is social support for using the internet which results in increased online shopping behavior. This research aims to analyze performance expectancy, effort expectancy, social influence, facilitating conditions, behavioral intention, and use behavior in the use of the SIPLah ecosystem.

REVIEW OF LITERATURE

Marketing Management

The definition of marketing management as one of the grand theories in this research is based on Kotler et al., (1994) is a series of processes from planning, and implementation, to providing exchanges that are in accordance with what customers want. Marketing management according to Proctor (1991) is about how to objectively satisfy the wants and needs of consumers according to company performance measures. Some things are taken care of by marketing management, such as product design and specifications, advertising and other forms, pricing policies, sales, distribution chain, and physical distribution to achieve its goals. Meanwhile, marketing management according to Dharmmesta & Handoko (2000) is a series of main activities carried out by an organization to maintain the continuity of the company's development and also increase profits. Marketing management activities are initiated and planned before goods are produced and sold. The marketing carried out is expected to provide a good experience from the consumer side for the sake of ongoing business continuity and realized consumer satisfaction.

Consumer Behavior

According to Shabrina (2019), economic developments, especially information technology, are part of the digital revolution which can ultimately change consumer behavior. As one of the middle-range theories in this research, consumer behavior has different characteristics. Variations in consumer needs and desires for a product/service are accompanied by changing tastes due to the factors that cause them. The marketing

department of a company is required to understand consumer behavior in the hope that marketing programs can run optimally.

Information Systems

According to Oktavianti (2019), an information system as one of the grand theories in this research is a system within an agency that is useful in bringing together daily data management and supporting operations that are more helpful to managers. Operations in organizations are related to the strategic program of each organization to be able to provide the data and information needed before making decisions by management.

According to Gregor (2006) information systems theory is best used to guide in analyzing, explaining, and predicting phenomena. Almost every organization utilizes information systems in its daily operations, including those related to information systems, namely networks and internet technology at work. The basic concept of information systems is based on the benefits of using information systems, including getting useful input, appearing more efficient, increasing competitiveness, following developments, and changing perspectives. The occurrence of very rapid changes in the world of technology has had an impact on the transition of information systems from traditional information styles to systems that are easier, measurable, and faster, resulting in the formation of a competitive information economic society.

Technology Adoption

According to Dedehayir et al., (2017), the action of someone who intends to learn a technology is called adoption theory. This theory is related to the existence of a series of processes in an event or condition where a person or group of people desires to own or obtain something temporarily or permanently. Several researchers, such as according to (AlBar & Hoque, 2019), argue that adoption is widely used as a core variable whose results have been proven to be successful in providing a basic picture as a generalization material for the adoption of an innovation, such as technology adoption. Therefore, the use of technology is a form of adoption in its application.

RESEARCH METHOD

The research methods used in this research are descriptive methods and verification methods. According to Sugiyono (2018) descriptive research is research used to answer problem formulations relating to questions regarding the existence of independent variables, whether only on one variable or more. Meanwhile, the verification method shows the influence of the variables used to test the hypothesis using statistical calculations. Verification research is research aimed at testing theories and trying to produce scientific methods, namely the status of hypotheses in the form of conclusions, whether a hypothesis is accepted or rejected (Sugiyono, 2018).

In this research, there are 3 variables, namely Variable Independent, Variable Intervening, and Variable Dependent. The population in this study are all school treasurers who handle or work in handling BOS funds in the region Cadisdikwil VII West Java which covers all areas in the cities of Bandung and Cimahi with a population of 57 school treasurers. All BOSP treasurers are also assisted by their operators in handling BOSP work.

RESULTS AND DISCUSSION

Validity Test

The validity test is used to measure the validity of a questionnaire. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that the questionnaire will measure. Sugiyono (2018) stated that research results are valid if there are similarities between the data collected and the data that actually occurs on the research object.

A valid instrument means that the measuring instrument used to obtain data (measure) is confirmed to be appropriate. Valid means that the instrument can be used to measure what it is supposed to measure." In connection with this measurement, testing must be carried out by testing the validity of each component or item, namely by correlating the score for each item with the total score which is the sum of each item's scores. If the correlation coefficient is equal to or above 0.300, then the item is declared valid, but if the correlation value is less than 0.300, then the item is declared invalid. The way to calculate the validity of measuring instruments is to use the Pearson product-moment formula. Based on the results of data

processing, the results of the validity test on the six variables in this study were obtained, as follows:

Table 1.
Performance Expectancy (PE) Validity Test

Statement Items	r_{count}	$r_{critical}$	Information
Item 1	0.751	0.300	Valid
Item 2	0.815	0.300	Valid
Item 3	0.785	0.300	Valid
Item 4	0.722	0.300	Valid
Item 5	0.856	0.300	Valid
Item 6	0.698	0.300	Valid
Item 7	0.704	0.300	Valid
Item 8	0.700	0.300	Valid
Item 9	0.682	0.300	Valid
Item 10	0.737	0.300	Valid

Source: Data Processing Results, 2023

Based on the table above, the results of the validity test on the performance expectancy variable which consists of 10 statement items, it can be seen that the validity coefficient (rcount) value of each statement item has a value greater than the critical r (0.300). The results of this test show that all statement items for the performance expectancy variable are valid and suitable for use as research measuring tools and can be used in further analysis.

Table 2.
Effort Expectancy (EE) Validity Test

Statement Items	r_{count}	$r_{critical}$	Information
Item 1	0.825	0.300	Valid
Item 2	0.911	0.300	Valid
Item 3	0.715	0.300	Valid
Item 4	0.860	0.300	Valid
Item 5	0.843	0.300	Valid
Item 6	0.802	0.300	Valid
Item 7	0.746	0.300	Valid

Source: Data Processing Results, 2023

Based on the table above, the results of the validity test on the effort expectancy variable which consists of 7 statement items, it can be seen that the validity coefficient (rcount) value of each statement item has a value greater than the critical r (0.300). The results of this test show that all statement items for the effort expectancy variable are valid and suitable for use as research measuring tools and can be used in further analysis.

Table 3.
Validity Test of Social Influence (SI)

Statement Items	r_{count}	$r_{critical}$	Information
Item 1	0.718	0.300	Valid
Item 2	0.782	0.300	Valid
Item 3	0.834	0.300	Valid
Item 4	0.778	0.300	Valid

Source: Data Processing Results, 2023

Based on the table above, the results of the validity test on the social influence variable which consists of 4 statement items, it can be seen that the validity coefficient (rcount) value of each statement item has a value greater than the critical r (0.300). The results of this test show that all statement items for the social influence variable are valid and suitable for use as research measuring tools and can be used in further analysis.

Table 4.
Validity Test of Facilitating Conditions (FC)

Statement Items	r_{count}	$r_{critical}$	Information
Item 1	0.906	0.300	Valid
Item 2	0.779	0.300	Valid
Item 3	0.827	0.300	Valid
Item 4	0.788	0.300	Valid
Item 5	0.730	0.300	Valid
Item 6	0.748	0.300	Valid

Source: Data Processing Results, 2023

Based on the table above, the results of the validity test on the facilitating conditions variable which consists of 6 statement items, it can be seen that the validity coefficient (rcount) value of each statement item has a value greater than the critical r (0.300). The results of this test show that all statement items for the facilitating conditions variable are valid and suitable for use as research measuring tools and can be used in further analysis.

Table 5.
Behavioral Intention (BI) Validity Test

Statement Items	r_{count}	$r_{critical}$	Information
Item 1	0.778	0.300	Valid
Item 2	0.804	0.300	Valid
Item 3	0.792	0.300	Valid
Item 4	0.784	0.300	Valid

Source: Data Processing Results, 2023

Based on the table above, the results of the validity test on the behavioral intention variable which consists of 4 statement items, it can be seen that the validity coefficient (rcount) value of each statement item has a value greater than the critical r (0.300). The results of this test show that all statement items for the behavioral intention variable are valid and suitable for use as research measuring tools and can be used in further analysis.

Table 6.
Use Behavior (UB) Validity Test

Statement Items	r count	r critical	Information
Item 1	0.880	0.300	Valid
Item 2	0.776	0.300	Valid
Item 3	0.787	0.300	Valid
Item 4	0.733	0.300	Valid
Item 5	0.651	0.300	Valid
Item 6	0.698	0.300	Valid
Item 7	0.760	0.300	Valid
Item 8	0.742	0.300	Valid
Item 9	0.737	0.300	Valid

Source: Data Processing Results, 2023

Based on the table above, the results of the validity test on the use behavior variable which consists of 9 statement items, it can be seen that the validity coefficient (rcount) value of each statement item has a value greater than the critical r (0.300). The results of this test show that all statement items for the use behavior variable are valid and suitable for use as research measuring tools and can be used in further analysis.

Reliability Test

Reliability can state the extent to which results or measurements can be trusted or can be relied upon and can provide accurate measurement results relatively consistent after several measurements. To measure the level of reliability of research variables, the alpha

coefficient or Cronbach's alpha and composite reliability. A measurement item is said to be reliable if it has an alpha coefficient value greater than 0.7 (Abdillah & Hartono, 2015). Based on the results of data processing, the following results were obtained:

Table 7.
Reliability Test

Variable	Cronbach Alpha	Composite Reliability
Performance Expectancy	0.885	0.921
Effort Expectancy	0.937	0.959
Social Influence	0.744	0.848
Facilitating Conditions	0.865	0.918
Behavioral Intention	0.754	0.889
Use Behavior	0.869	0.911

Source: Data Processing Results, 2023

Based on the table above, it can be seen that all variables have values Cronbach alpha and composite reliability > 0.7, so this shows that the variable construct has good data reliability and can be declared reliable to continue.

Inner Model (Structural Model)

Structural model testing (inner model) is done by looking at the relationship between constructs (Ghozali & Latan, 2015). The relationship between constructs is by looking at the significant value and the value R Square for each independent latent variable as the predictive power of the structural model. Value change R- Square can be used to assess the influence of certain exogenous latent variables on independent variables whether they have a substantive influence. Inner model testing There are 4 types of evaluation carried out, namely R Square, Q-Square, goodness of fit and path coefficient. Based on the results of data processing, the results of the structural model (inner model), as follows:

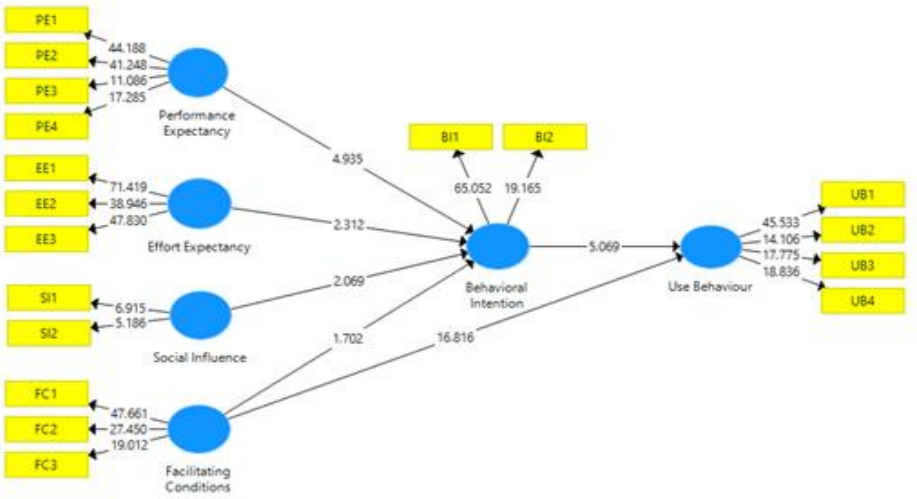

Figure 1.
Inner Model (Structural Model)
Source: Data Processing Results, 2023

Influence Performance Expectancy to Behavioral Intention

The research results show that there is an influence from Performance Expectancy to Behavioral Intention on the use of the SIPLah ecosystem. The results of this research are in line with research previously conducted by (Indah & Agustin, 2019; Soegesty et al., 2020) which shows that there is an influence on Performance Expectancy on Behavioral Intention. Performance Expectancy According to (Venkatesh et al., 2003), it is the extent to which someone uses a system to improve its performance. The level to which individuals feel confident in using the system will help in improving their performance. The usefulness of a system for its users is related to Perceived Usefulness, Extrinsic Motivation, Job Fit, and Relative Advantage.

Influence Effort Expectancy to Behavioral Intention

The research results show that there is an influence of Effort Expectancy to Behavioral Intention on using the SIPLah ecosystem. The results of this research are in line with previous research conducted by (Rehman et al., 2022; Soegesty et al., 2020; Wijaya & Handriyantini, 2020) all previous research shows that there is an influence from Effort Expectancy to Behavioral Intention.

Technology has been considered to provide convenience and speed in completing work. According to (Greenberg, 2020), individual factors have an interest in using

technology related to price, quality and service. Technology as a form of service provides easy operation so that it helps users in terms of simplifying the completion of work. According to (Venkatesh et al., 2003) Effort Expectancy is the level of simplicity in using a system and shows how much effort the user makes in using a system. Users will experience usefulness, comfort and ease in operating information technology.

Influence Social Influence to Behavioral Intention

The research results show that there is influence from Social Influence to Behavioral Intention on the use of the SIPLah ecosystem. The results of this research are in line with research previously conducted by (Indah & Agustin, 2019; Rehman et al., 2022; Soegesty et al., 2020) which shows that there is a social influence to Behavioral Intention. Social Influence associated with the surrounding environment (family, relatives, friends and community) who use applications that provide support for someone to use the same service. People as social creatures are more easily influenced by the people around them, especially if they get encouragement to do something, such as using a new system (Chao, 2019). This shows that one of the factors in a person's intention to use new technology is if they receive support or advice from those closest to them. Sibling relationships and friendships can have a strong impact on the intention to use a system for an individual, such as when someone gets a recommendation from a sibling to make payment transactions using mobile payment, then he will more easily accept the recommendation because he has a high level of trust in the people closest to him that everything suggested by the people closest to him is the best (Indah & Agustin, 2019). The environment has a supporting capacity that has a positive influence on behavioral interest in the use of technology. Behavioral interest in using technology will be hampered if in the surrounding environment there is a lot of resistance to the use of this technology. Several other things that influence behavioral interest in accepting and using technology according to Pramesti (2015) are individuals, friendship networks, family, and social status. Apart from the environment which influences a person's tendency to use technology, there are also loyalty factors which can be equally influenced by the social environment.

Influence Facilitating Conditions to Behavioral Intention

The research results show that there is influence from Facilitating Conditions to Behavioral Intention on the use of the SIPLah ecosystem. The results of this research are in line with previous research conducted by (Wijaya & Handriyantini, 2020), which shows that Facilitating Conditions have a significant effect on Behavioral Intention. This shows that respondents focus on facilities that can support the use of SIPLah, such as the availability of resources (internet network, IT capabilities) and the compatibility of electronic devices with SIPLah, as well as the available guides or instructions for use which also play a part in the reasons for using SIPLah (Wijaya & Handriyantini, 2020). Facilitating Conditions according to Chan et al. (2010) refers to the degree to which a person believes that good organization and infrastructure design can support the use of technology. Many people's views on technological development are in the context of the relationship between the industrial revolution and the environment according to (Paul et al., 2015) is now on the positive side. Advanced technology can utilize data to optimize goods production, economic development and network functions.

Influence Facilitating Conditions to Use Behavior

The research results show that there is an influence of Facilitating Conditions to Use Behavior on the use of the SIPLah ecosystem. The results of this research are in line with research previously conducted by (Bervell & Umar, 2017; Indah & Agustin, 2019; Paulo et al., 2018; Sutanto et al., 2018) which show that there is an influence Facilitating Conditions to Use Behavior. Facilitating Conditions show the degree to which a person believes that the infrastructure and resources are available to support the actual use of an information system (Venkatesh et al., 2003). This shows that a person's actual use of SIPLah services is as a mobile service which is supported by adequate infrastructure and techniques. Using the system also requires users to have special skills such as operating smartphone-based android and connect it to the internet. Data access fees are also required by users when operating the system. This means that users will not use a system if they do not have infrastructure and resources such as finances and operational skills (Indah & Agustin, 2019).

Influence Behavioral Intention to Use Behavior

The research results show that there is influence Behavioral Intention to Use Behavior on usage of the SIPLah ecosystem. The results of this research are in line with research

previously conducted by (Bervell & Umar, 2017; Indah & Agustin, 2019; Paulo et al., 2018; Soegesty et al., 2020; Sutanto et al., 2018) which shows that there is an influence of Behavioral Intention to Use Behavior.

CONCLUSION

Treasurers' Perceptions of BOSP on acceptance and use of SIP it regarding Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Conditions, Behavioral Intention and Use Behavior, all are in the moderate/fairly good category. The results of research hypothesis testing ultimately produced several conclusions, including: (1) There is an influence of Performance Expectancy on Behavioral Intention on the use of the SIPLah ecosystem; (2) There is an influence of Effort Expectancy on Behavioral Intention in using the SIPLah ecosystem; (3) There is an influence of Social Influence on Behavioral Intention in using the SIPLah ecosystem; (3) There is an influence of Facilitating Conditions on Behavioral Intention in using the SIPLah ecosystem; (4) There is an influence of Facilitating Conditions on Use Behavior in the use of the SIPLah ecosystem; (5) There is an influence of Behavioral Intention on Use Behavior in the use of the SIPLah ecosystem.

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