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Determinants Use of Behavior Accounting Information Systems Based on Technology

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Abstract: The objectives of this research are to predict and explain the determinants of behavioral intention and use behaviour technology accounting information systems based on technology implemented by middle level managements in the four- and five- star hotels in Bali. Researchers used the Theory of Reasoned Action (TRA) in which the data were collected through a survey involving 173 middle level managers as respondents. The data were analyzed using the Partial Least Square. The results show that attitude, subjective norm, perceived usefulness and facilitating condition are determinants of behavioral intention among which attitude is the major determinant. Perceived usefulness, facilitating conditions, and behavioral intention are determinants of use of behavior whereas facilitating conditions are the major determinant. In addition, the TRA was proven to be able to predict and explain use behavior which is considered as voluntary behavior.

Type of paper: Empirical

Keywords: Attitudes, Subjective Norms, Perceived Usefulness, Facilitating Conditions, Behavioral Intentions, Use Behavior, TRA

1. INTRODUCTION

The success in tourism business development in Bali has been supported, among other things, by the development of star hotel business. The Star Hotel Directory Book from Bali Tourism Office of 2013 mentions that there are 223 star hotels in Bali. This has caused competitions among the star hotels and one way of winning the competitions is by acquiring ability to process financial or accounting information by the support of integrated technology. By using technology the competitors will be able to cut down transaction, promotion and distribution costs, and save transaction time (Beatty *et al.*, 2001) as well as increase operational and hotel customers services (Siguaw dan Enz, 1999).

Accounting information systems that are supported by technology are used to coordinate and drive firm operations, monitor the firm activities, help managements to run the business, and help with decision making (Baridwan, 2012). Middle level managements are workers who can implement technology-based information systems to reach the objectives. In their daily operational activities, middle level managements do not always use technology-based accounting information systems, though they need the systems. It means that in completing their work they do not only use technology-based information systems, but they also do it manually. Thus, the use of technology-based information systems by the middle level managements depends very much on the needs and conditions at the time the activity is being done. So that the use of the systems is an optional activity without any pressure or compulsion from other people.

Technology-based accounting information systems that are implemented in four- and five- star hotels will be useful if all the workers, including middle level managements, have the desire to acquire and use the systems. The use of technology-based accounting information systems in a hotel is determined by behavioral intention and use behavior (Lam *et al.*, 2007 and Im *et al.*, 2011). Behavioral intention is the major determinant in measuring technology use behavior (Davis *et al.*, 1989 and Deng *et al.*, 2005). Based on this phenomenon, the objectives of this study are to predict and determine determinants of behavioral intention and use behavior of middle level managements in using technology-based accounting information systems in four- and five- star hotels throughout Bali, so that the theory basis used was Theory of Reasoned Action (TRA) from Ajzen & Fishbein (1980).

TRA was used in this research because it can identify behavioral intention and the trigger of behavior (Ajzen & Fishbein, 1980:5), a good research model to predict and explain behavioral intention and use behavior through a different domain (Davis *et al.*, 1989) including in the use of information technology (Liker & Sindi, 1997 and Malhotra & Galleta, 1999), which is practical to be used in voluntary behavioral contexts in a hotel (Kim *et al.*, 2008). However, TRA has a limitation, that is, it cannot be used to predict certain behaviors specifically (Hsu & Lin, 2008). Based on the objectives of this research, the limitation of TRA and suggestions put forward by Fishbein & Ajzen (1975:307), then the researchers added to the model perceived usefulness construct and facilitating conditions construct.

Perceived usefulness construct is the construct that has a direct effect on behavioral intention (Davis, 1989), and has the strongest relation with behavioral intention (Venkatesh & Davis, 2000). It is the key determinant and the most important construct to determine behavioral intention (Gu *et al.*, 2009). In addition, perceived usefulness construct correlates with use behavior and is an important determinant of technology use behavior (Adam *et al.*, 1992). It has a significant effect on use behavior (Igarria *et al.*, 1997; and Teo *et al.*, 1999), and has a direct effect on information system use in a hotel (Kim *et al.*, 2008).

The addition of facilitating conditions construct was based on the fact that the determinant of behavioral intention (Venkatesh *et al.*, 2003) is the reflection of a person's reflection, not a reality, that influences cognitive process that produces the intention (San Martin & Herrero, 2012). In addition, facilitating conditions construct also has a positive effect on use behavior (Wang & Shih, 2009; and Pai & Tu, 2011) and, is hypothesized to have a direct effect on the use of technology with the assumption that in an organization, facilitating conditions become *proxy* that has a direct effect on actual use behavior (Venkatesh *et al.*, 2012). The results of researches done by Im *et al.* (2011), and Neil & Richard (2012) show that behavioral intention has a positive effect on use behavior. However, Gupta *et al.* (2008) find a different

result. The statements given by Davis *et al.* (1989) and Deng *et al.* (2005) became the assumption basis for the present researchers to reinvestigate since behavioral intention can predict and explain use behavior.

2. THEORY AND RESEARCH HYPOTHES

2.1. Theory of Reasoned Action (TRA)

Ajzen & Fishbein (1980:10) claim that Theory of Reasoned Action (TRA) is a theory that can be used to predict and explain a person's intention (Fishbein & Ajzen, 1976:301) to do a certain behavior or action that is influenced by his or her attitude that is a personal factor. It is also influenced by how the person thinks others will evaluate his or her behavior (Ajzen & Fishbein, 1980:6). TRA explains the steps in doing a behavior starting from the step of determining an intention, followed by the step of intention that is explained in the form of attitude and and subjective norms (Hartono, 2007:35-36), thus in the study on technology acceptance, TRA has succeeded to be used to predict behavioral intention and information technology use (Liker & Sindi, 1997; and Malhotra & Galleta, 1999).

2.2. Hypotheses

Attitude is an affection felt by an individual on two different sides such as to accept or refuse an object (Fishbein & Ajzen, 1975:216). The attitude construct is only connected to behavioral intention, since the modeling of attitude with behavior is a wrong logic. It means that before doing a real action, first, there will be an intention so that attitude is a determinant of behavioral intention (Fishbein & Ajzen, 1975:340; Ajzen & Fishbein, 1980:59; and Hennington & Janz, 2007) and in the use of a particular system it has a direct effect on behavioral intention (Davis *et al.*, 1989) since it is one of the constructs that determine success in implementing a technology (Chau & Hu, 2002). Attitude in this study is the extent to which middle level managements show in themselves, whether to accept or refuse a technology-based information system that is being implemented in the hotel. The questionnaire items of attitude construct came from Chau & Hu (2002) and Windarta (2011). The indicator used was good, joyful and useful idea.

H1: Attitude has a positive effect on behavior in using technology-based accounting information systems.

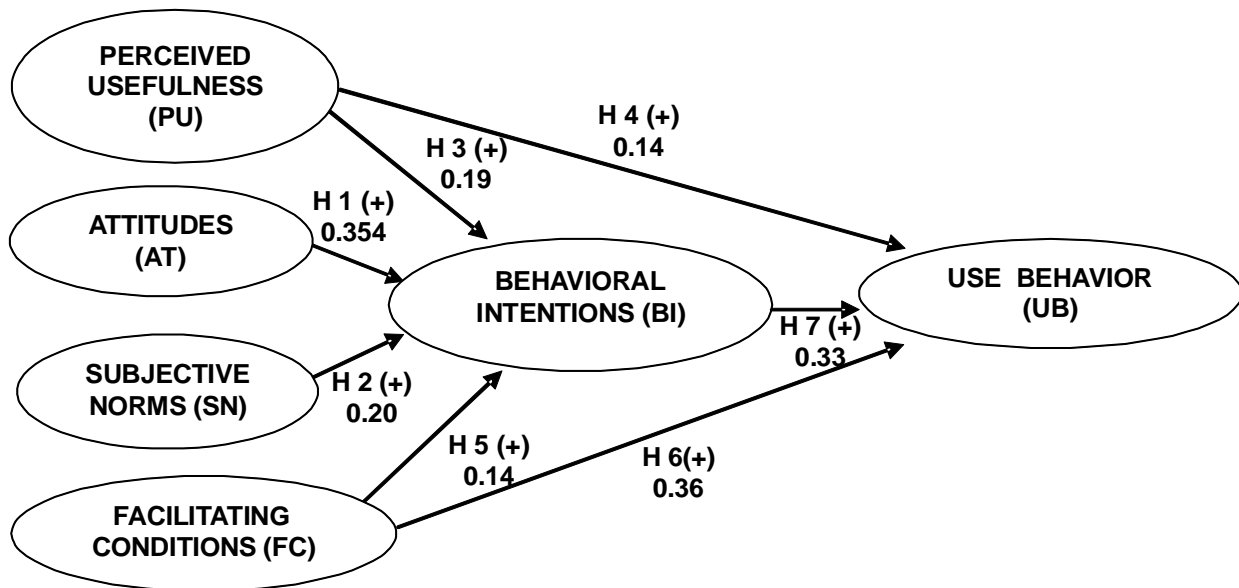
Subjective norm is a perceived expectation of specific individual or group reference and its motivation to meet the expectation (Fishbein & Azjen, 1975: 302). Subjective norm construct is connected to behavioral intention since it is a determinant of behavioral intention (Ajzen & Fishbein, 1980:59), an important determinant in measuring intention (Yi *et al.*, 2006), which determines behavioral intention, has a significant direct effect on behavioral intention, including the intention to use a system (Schepers & Wetzels, 2007). Subjective norm will have an effect on use behavior, through perceived usefulness construct to use behavior (Van Raaij & Schepers, 2008) and there is an indication of the role of internalizational process that is a structured part to convince the respondents (Venkatesh & Davis, 2000). Subjective norm construct will have an effect on the desire to use an information technology system (Yi *et al.*, 2006), therefore there is a need to replicate the study. The questionnaire items for subjective norm came from Lam *et al.* (2007) and Windarta (2011). The indicators used were suggestion from the head, suggestion from colleagues in the hotel, suggestion from the hotel customers, and suggestion from top level manager in the hotel.

H2: Subjective norms have a positive effect on behavioral intention to use technology-based accounting systems terhadap niat perilaku dalam menggunakan system.

Perceived usefulness is a confidence in using technology so that it becomes a fundamental determinant in accepting technology since the person thinks that it has a high use value and has an effect on terhadap the performance (Davis, 1989). Thus, in addition to the fact that perceived usefulness has an effect on behavioral intention (Venkatesh & Davis, 2000), it also has an effect on use behavior and an important determinant in technology use behavior. (Adam *et al.*, 1992). In this study, perceived usefulness is assumed to constitute the confidence of middle level management in using technology-based accounting information system, since the system will strengthen behavioral intention and behavior to use technology. The questionnaire items for perceived construct came from Lee *et al.* (2005) and Windarta (2011). The indicators used were working faster, achieving a better work achievement, producing higher productivity, improving effectiveness, and doing jobs more easily.

H3: Perceived usefulness has a positive effect on behavioral intention to use technology-based accounting information systems.

H4: Perceived usefulness has a positive effect on technology-based accounting information system use behavior



p.1 Hypothesized Model

Venkatesh *et al.* (2003) state that facilitating conditions are the level of a person’s confidence in which an organization, human resources and technical infrastructure available support the use of a system. Facilitating conditions construct is the determinant of behavioral intention (Venkatesh *et al.*, 2003) and is hypothesized to have a direct effect on the use of a technology (Venkatesh *et al.*, 2012). Organization, human resources and infrastructure have an effect on intention and behavior of the middle level management in using technology-based information system, for example, when doing data checking and distributing the

result to be processed together with workers in the departments. The items of questionnaire items for facilitating conditions construct came from Al-Ghatani *et al.* (2007). The indicators used were the availability of resources needed, knowledge needed, managements who are ready to help at a time when there is a problem, and a person or a group who is or are ready to help at time when there is a problem.

H5: Facilitating conditions have a positive effect on behavioral intention to use technology-based accounting information systems.

H6: Facilitating conditions have a positive effect on technology-based accounting information system use behavior

Behavioral intentions and behavior are two different things, while behavioral intentions can be said to take the form of a desire, use behavior is a real act. Behavioral intention is a determinant of use behavior, and in consequence, it correlates strongly with use behavior (Hartono, 2007:25). Behavioral intention is assumed to be a motivating factor that influences behavior, through one's effort indication to try what he or she has planned to do (Ajzen, 1991). The indicators used to measure behavioral intention came from Lee *et al.* (2005) and Windarta (2011) that is continuation of using the system, expectation in using the system, and recommendation of using the system to others, while time indicators of using and frequency of using the system are indicators to measure use behavior from Al-Ghatani (2007).

H7: Behavioral intentions have a positive effect on technology-based accounting information system use behavior .

3. RESEARCH METHODOLOGY

The collection of data was done using pick up survey, by delivering questionnaires directly to the respondents and computer delivered survey, by sending questionnaires by email (Hatono, 2013:10-13) that is by emailing Human Resources Department dan Training Department of each hotel. Before sending the questionnaires, the researchers communicated with contact persons and personnel involved in relation to research permit, the sending of questionnaires and the confirmation of the willingness of the managements of the hotels to be involved in the study. The questionnaires used Likert scale with seven scales and a netral option since when the respondents are hesitant to answer questionnare items, the netral option will give them an option (Kulas & Stachowski, 2009). The questionnaires were consulted with an information system design expert, ex-hotel manager and a lecturer of Perhotelan DIII Universitas Pendidikan Ganesha (Undiksha), about the contents to facilitate the respondents in filling out the questionnaires.

Before the researchers sent the questionnaires they gave criteria of respondents such as having middle level management position, using technology-based accounting information systems in their daily activities and having knowledge about the integratedness of systems in a hotel, since the researchers did not know the exact size of the population, they used *non probability sampling* to select a sample and purposive sampling to determine the sample (Sugiyono, 2011:84-85). The returned questionnaires were then verified by the researchers and 173 of them met the researchers' criteria. The data were processed by Partial Least Square (PLS) since this study was an exploratory research (Hair *et al.*, 2014:15); and PLS can be used to predict and explain (Hartono & Abdillah, 2009:13) determinants from intentional construct and use behavior construct.

4. FINDING AND CONCLUSION

4.1. Model Testing

The researchers did an evaluation of the model first by testing the validity and reliability of the construct. Table 1 shows that the AVE value and the communality of each construct respectively exceed 0.5, which means that each indicator in each construct is the gauge of each construct and indicator of each construct for a different construct do not correlate each other or the constructs in this study have convergent validity and discriminant validity. Table 1 also shows the values of *Composite Reliability* and *Cronboach Alpha* respectively is greater than 0.6, which means that the indicators of the constructs used in this study have accuracy, are free from errors and consistent.

Based on the R^2 value shown in table 1 and the formulation of *Goodness of Fit* (GOF) to measure the inner model in which the result of the formulation shows the GOF value of 0.821, which means that the model is fit and the relationship among the constructs of the model is able to predict behavioral intention and use behavior. The researchers then testing the hypotheses (H) 1, 2, 3, 4, 5, 6 and 7 in which, based on bootstrapping process, the value of *t-statistic* is greater than 1.645 at the 0.5 level of significance (5%) and all coefficient values are positive, which means that all the hypotheses are accepted.

5.2. Discussion

5.2.1. Attitude (AT) and Behavioral Intention (BI)

The middle level managements have the opinion that using technology-based accounting information systems is a good idea, something that is fun and is useful in running the hotel operations that the attitude construct has a positive effect on behavioral intention construct. They stated that the accepting affection of the middle level managements had a strong effect on their desire to use technology-based accounting systems to complete their jobs, so that attitude became the major determinant of intentions of middle level managements in using technology-based accounting information systems. The result of this study is consistent with the results of the researches done by Davis *et al.* (1989); Chau & Hu (2002); Lam *et al.* (2007); Hennington & Janz, (2007); Chen & Chen (2011); and Windarta (2011).

5.2.2. Subjective Norms and Behavioral Intention

The manager, the top manager, colleagues and customers of the hotel give an effect on the desire of the middle level management in using the systems, so that the construct of subjective norms have an effect on behavioral intentions. The result of this study is consistent with the result of the study done by Yi *et al.* (2006); Lam *et al.* (2007); and Schepers & Wetzels (2007). However, the result of this study is not the same as that of the studies done by Casalo *et al.* (2010) and Windarta (2011) respectively, since although the manager, the top level manager, colleagues and customers have an effect, but it is not in the form of pressure, it is only in the form of suggestion and encouragement to the middle level management, and confidence in them to have intention to use the systems and the use of the systems come from their self intentions or without compulsion from others.

5.2.3. Perceived Usefulness, Behavioral Intentions and Use Behavior

The result of the testing shows that perceived usefulness has a positive effect on behavioral intention since the middle level managements are convinced that through willingness to use technology-based accounting systems, then they will be able to complete their jobs more quickly, to improve their work performance, productivity, effectiveness, and to make it easier for them to run the hotel operations and serve the hotel customers. The result is consistent with the results of studies done by Davis (1989); Lee *et al.* (2005); Kim *et al.* (2008); Windarta (2011); and Neil & Richard (2012), respectively.

The study found that perceived usefulness is a determinant of behavioral intention. and use behavior. However, the perceived usefulness construct in this study is not a major determinant of the construct and is also the weakest in terms of its effect on use behavior construct, since perceived usefulness will have a stronger effect on use behavior construct when mediated by behavioral intention construct or belief in the usefulness of the systems which will trigger the desire to use first before the middle level management really acts to use the systems.

5.2.4. Facilitating Conditions, Behavioral Intentions and Use Behavior

Resources and knowledge of the manager as well as the help with resources and a group help from the hotel at the time when using technology-based accounting information system are indicators that correlate highly that reflect the facilitating conditions construct so that the facilitating conditions construct have an effect on behavioral intentions and use behavior. The result of this study is consistent with the results of studies done by Venkatesh *et al.* (2003); Wang & Shih (2009); Im *et al.* (2011); and Pai & Tu (2011), but does not support the results of studies done by Al-Ghatani *et al.* (2007); Chiu & Wang (2008); San Martin & Herero (2012); and Venkatesh *et al.*, (2012). This study found that facilitating conditions construct are the determinant of behavioral intention and use behavior , but facilitating conditions construct becomes the major determinant to measure use behavior construct, and is also the weakest construct in terms of its effect on behavioral intention. In addition, behavioral intention only mediates part of the relationship of facilitating conditions and use behavior construct. This means that resources and knowledge of the manager as well as the availability of help in terms of resources and a group help from the hotel although triggering the desire to use the systems, with their availability, the middle level management will prefer to really act directly to use technology-based accounting information systems when the motivation occurs at the time when the systems are being used.

5.2.5. Behavioral Intentions and Use Behavior

Behavioral intentions have a positive effect on use behavior, which means that the middle level management has a desire to use the system because there is a motivation to continue using the system, there is an expectation of the system user and he or she will recommend the system to people in the hotel at the time of running the operations and serving the customer. The motivation is shown from the length of time and frequency of use the middle level management uses technology-based accounting information to support his or her activities, including manual ones. The result of this research is consistent with those of Davis *et al.* (1989); Deng *et al.* (2005); Lam *et al.* (2007); and Im *et al.* (2011). The researchers found that behavioral intention is a determinant of behavior, but behavioral intention is not a major determinant in measuring use technology behavior of middle level managements in four- and five- star hotels throughout Bali that is

a voluntary behavior, such as shown by the result of the study done by Davis *et al.* (1989) dan Deng *et al.* (2005).

Table 1
Result of Output Overview of Algorithms

	<i>AVE</i>	<i>Communality</i>	<i>Cronboach.Alpha</i>	<i>Composite Reliability</i>	<i>R Square</i>
AT	0.661991	0.661991	0.748121	0.854517	
SN	0.637318	0.637318	0.80935	0.874844	
PU	0.623228	0.623227	0.845933	0.890958	
FC	0.718245	0.718245	0.867751	0.910425	
BI	0.693692	0.693692	0.775284	0.870895	0.604188
UB	0.651801	0.651801	0.731491	0.848474	0.547343

Data processed by SmartPLS 2.0

6. CONCLUSION AND IMPLICATION

6.1. Conclusion

The use of the model and the results of the model testing lead to the conclusion as follows: *First*, attitude construct, subjective norms, perceived usefulness and facilitating conditions are determinants of behavioral intentions while perceived usefulness, facilitating conditions and behavioral intention become the determinants of use behavior construct. It means that the constructs can predict and explain the behavior of the middle level managements in using technology-based accounting information system in the four- and five- star hotels throughout Bali. However, for further research, it is expected that other constructs of acceptance that can be added to TRA model in order to understand more the effect of acceptance of technology-based information system that has a voluntary characteristics, since the constructs in the TRA model are suitable for studying voluntary behaviors.

Secondly, the construct of attitude becomes a major construct that has an effect on behavioral intention, while facilitating conditions become the weakest construct. The facilitating conditions construct become the major determinant that influences use behavior, but perceived usefulness is the weakest construct. In addition, behavioral intentions become a complete mediation for the relationship between perceived usefulness and use behavior and become a partial mediation for the relationship between facilitating conditions construct ad use behaavior construct. Researchers who reduplicate this model of research should use more complex constructs and do a longitudinal study to find out intentions and behaviors of middle level managements before or after using the systems or before and after changing old systems with new ones, but still in the voluntary use context by middle level managements.

Thirdly, the relations of constructs in TRA show a strong path coefficient so that it is a good model of research, and it is strong to be tested although in a differrent research domain. This is because attitude construct and subjective norms construct show a greater path coefficient than other constructs to behavioral intentions construct, and the magnitude of the path coefficient of behavioral intentions to use behavior is not very different from that of the construct of facilitating conditions to use behavior. The researchers recommend the use of TRA again in the systems that are not internally integrated only but also integrated with larger area, more specific and there are some different entities that use the systems.

6.2. Implication of the Research

The researchers added the constructs of perceived usefulness and facilitating conditions based on the weaknesses of Theory of Reasoned Action (TRA) that are empirical proof theoretically that the constructs have a positive effect on behavioral intentions, in which facilitating conditions construct is a major determinant of use behavior construct, and behavioral intentions become a complete mediation of the relationship between perceived usefulness and use behavior construct. In addition, the addition of perceived usefulness and facilitating conditions constructs supports the statement put forward by Kim *et al.* (2008) since with it TRA can predict and explain behavioral intentions and use behavior in a voluntary context of technology-based accounting information systems in four- and five- star hotels by middle level managements.

In practice in the hotels, the top managements expect the middle level managements as the users of technology-based accounting information systems to be willing to use the systems. However, the middle level managements want to use the systems, if the top level management considers internal and external factors since this can influence behavioral intentions and use behavior in using the systems by the middle level managements. Attention given such as providing training can elicit the desire and real action to use technology-based accounting information system. For middle level managements the results of this study can provide input that accepting affection, belief about the usefulness of the systems, references from others and belief in technological infrastructure in a hotel can influence the intention and behaviors of middle level managements at the time he or she is running the operations of the hotels and serving the hotel customers. The willingness and real actions of the users of the systems influence and support manual activities, especially at the time of doing the checking in the field based on information from the systems.

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