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**THE EFFECTS OF INTRINSIC MOTIVATION, EXTRINSIC
MOTIVATION AND PERCEIVED EASE OF USE and
ATTITUDES AS INTERVENING VARIABLE ON BEHAVIOR
INTENTIONS TO USE COMPUTERS IN THE PREPARATION
OF FINANCIAL REPORTING
(EMPIRICAL STUDY OF SKPD OF LOCAL GOVERNMENT IN
BENGKULU)**

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ABSTRACT

The main purposes of this study is to tests effects of intrinsic motivation, extrinsic motivation and perceived ease of use on behavior intentions to use computers in the preparation of SKPD Financial Reporting. This study used random sampling technique in the data collection. The data was obtained by dissemination questionnaire with direct delivery method to 500 in 250 SKPD of local Government in Bengkulu and 357 respondent returned the questionnaire. This results of this study show that intrinsic motivation, extrinsic motivation and perceived ease of use had effects on behaviour intentions to use computers in the preparation of SKPD Financial Reporting cannot received because not significantly. Intrinsic motivation and perceived ease of use had significantly positive effects on extrinsic motivation. Intrinsic motivation had significantly positive effects on perceived ease of use.

Fields of research: Intrinsic Motivation, Extrinsic Motivation, Perceived Ease of Use and Behavior Intentions to Use Computer

1. INTRODUCTION

Information Technology to the maximum, rapid, accurate and accountable should be utilized by the institution / organization. Utilization of information technology can be applied by local governments, financial management in accordance with accounting rules and regulations concerned. This is as required in Act No. 17 of 2003 on State Finance, more specifically set forth in Regulation of the Minister of Home Affairs (Permendagri) No. 59 of 2007 on guidelines for the management of local finances.

The local government financial reports with local government accounting system, which refers to government accounting standards. Local government accounting system implemented by the Regional Financial Management Unit (SKPKD), as a reporting entity and regional work units (SKPD) as an accounting entity, so that the

second unit is the increased performance is required to use Information Technology (IT).

The financial statements have been prepared in accordance SKPD mandated in Law No. 17 of 2003 on state finances and Government Regulation No. 8 of 2006 regarding financial reporting and performance of government agencies. Performance reporting in each Local Government in Environmental SKPD still experiencing difficulties. This can be caused, among others: implementation of the transition period Kepmendagri Number 29 in 2004 to Permendagri No. 59 of 2007 on the financial management area, limited human resources who understand the process of accounting in preparing the financial statements SKPD; limited use and understanding of the application of computer information systems accounting and finance area (<http://www.bpk.go.id>).

Accounting information systems in local government is better known as the Regional Financial Information System (SIKD). SIKD a computerized applications to support local government operations, particularly in managing the financial administration areas, and to assist Local Government in presenting the Financial Report SKPD (Rita, 2008). Local Government as a unit of non-profit organizations can take advantage of adequate accounting information system, to run effective, efficient, transparent and clean, so that timely information generated can be used for management decisions and control decisions.

Research conducted by Igbaria (1993) found a variety of problems that can disrupt the successful implementation of micro computers in an organization. These problems include complexity, lack of top management support, lack of experience, and the negative attitude of users.

Various theories have been developed to explain user acceptance of information technology. One of them, which is done by using the theory of motivation. There are several theories that attempt to explain what is meant by human motivation. One theory is widely known or Self Determination Self Determination Theory / SDT (Deci and Ryan, 1985). This theory distinguishes between intrinsic motivation, which is associated with activities to do something because it is interesting or fun and extrinsic motivations, associated with activities to do something because it can bring results that cannot be separated.

Motivation theory is widely used in research on the company. The study was conducted Davis (1989), Igbaria, Iivari and Maragah (1995), and Igbaria, Parasuraman and Baroudi (1996) focused on extrinsic motivation, extrinsic motivation suggested a link with the instrumental what outside activity itself affects the implementation of activities. Hwang (2005), Lee, Cheung and Chen (2005), Venkatesh (1999), and Wood, Kakebeeke, Debowski and Frese (2000) focused attention on the role of intrinsic motivation, which includes a desire to perform activities because these activities considered fun or challenging. However, Fagan (2008) focused fusion (integration) technology acceptance model or integrated model of technology acceptance (IMTA), which combines the theory of motivation with perception of ease of use in manufacturing company.

Technology Acceptance Model (TAM) is another approach model developed by Davis (1989) to explain the acceptance of technologies that will be used by users of technology. TAM is also used by Venkatesh et al. (2003) who have examined user behavior and acceptance of the system from various perspectives. Of the various models that have been studied, the Technology Acceptance Model (TAM) adopted the Theory of Reasoned Action (TRA) basis a better understanding of user behavior in the acceptance and use of IT (Davis, 1989; Davis et al., 1989).

This research refers to research Fagan et al. (2008) which showed that the extrinsic motivation variable and perceived ease of use has positive and significant effect on behavior intention to use a computer. However, research Fagan et al. (2008) also showed that intrinsic motivation variable is not positive effect on behavior intention to use a computer.

Differences of this study with research Fagan et al. (2008) of respondents who used the staff of the finance department employee, who uses computers to process accounting information / financial reports on environmental SKPD Regional Government. This is done in the Regional Government which has regional work units (SKPD), which provides various types of services to local communities. Another reason, delay the preparation and delivery of Financial Statements SKPD, also research related to behavior intention to use computers in preparing the financial statements SKPD, are rare in Indonesia. Currently, the implementation of the Regional Government is focusing structure model of power (authority) and regional financial information system design (SIKD) newly referred to in Permendagri No. 59 of 2007.

Based on previous studies only examine the use of technology with TAM model, this research will combine / model integrating TAM and motivational theory. With regard to the influence of intrinsic motivation, extrinsic motivation and perceived ease of use on the intention to behave in the use of computers, then the problem can be formulated in this research in the form of questions, namely: do intrinsic motivation, extrinsic motivation and perceived ease of use affect the intention to behave the use of computers in the preparation SKPD financial statements?

This study aims to prove / analyze the influence of intrinsic motivation, extrinsic motivation and perceived ease of use on behavior intention to use computers in preparing the financial statements SKPD.

2. LITERATURE REVIEW

2.1 Theory of Reasoned Action

Theory of Reasoned Action was first coined by Ajzen in 1980 (Jogiyanto, 2007). The theory was developed using the basic assumption that humans behave in a way that conscious and consider all available information. In this TRA, Ajzen (1980) states that one's intention to perform a behavior determines will be done or not done for these behaviors. Ajzen (1980) argued that the intention to do or not do certain behaviors is influenced by two basic determinants, the first associated with attitude (Attitude Towards behavior) and others associated with social influence of subjective norms (subjective norms).

2.2 Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a model developed by Davis (1989) to explain the acceptance of technologies that will be used by users of technology. In formulating TAM, Davis using the Theory of Reasoned Action (TRA) as a grand theory. According to Davis behaviors using IT preceded by the perception of usefulness (perceived usefulness) and perceived ease of use of IT (perceived ease of use). Both of these components in relation to the TRA is part of Belief. Davis defines perceived usefulness (perceived usefulness) is based on the definition of the word useful is capable of being advantageously Used, or can be used for beneficial purposes. Perceptions of usefulness are believed to benefit individuals can obtain when using IT.

Somewhat different from the individual's perception of the usefulness of IT, the other variables (which raised Davis) that can affect the tendency of individuals to use IT is against the perception of ease of use of IT. Convenience (ease) without any significant difficulty or freed from difficulty or do not have to try hard. Thus the perception of ease of use refers to the belief of individuals that use IT systems that will not bother or do not require great effort, at the time of use.

Perception of usefulness of IT (Perceived usefulness) and perceived ease of use of IT (Perceived ease of use) affect the attitude (Attitude) individual against the use of IT, which will then determine whether the person intends to use IT (Intention). Intention to use IT will determine whether people will use IT (Behavior). In TAM, Davis (1989) found that perceived usefulness of IT also affects the perception of ease of use of IT but does not apply vice versa.

2.3 Intrinsic Motivation

Intrinsic motivation manifested with pleasure and is defined as the perception of the individual to perform an activity in the absence of coercion rather than as the process of conducting the activity itself (Davis et al., 1992). Intrinsic motivation is the limit where the activity using the computer is considered fun, apart from any performance consequences that may arise.

Intrinsic motivation can be regarded as the performance of activities where the activity is felt to be a tool to achieve the outcomes of different value. Intrinsic motivation reflects the organization's incentive strategy for knowledge sharing behavior.

2.4 Extrinsic Motivation

Extrinsic motivation is realized with the perception of usefulness and is defined as the perception of the desired individual doing an activity because it is considered as a tool in achieving valued outcomes that differ from the activity itself (Davis et al., 1992). Extrinsic motivation is encouragement for someone to achieve certain goals (the award), eg increased duties, wages, promotions, etc.. (Deci and Ryan, 1985).

Extrinsic motivation is the expectation for the use of certain technology system applications received from outside the individual's interaction with the system. The

definition of perception describes the form of extrinsic motivation usefulness, because the benefits received from outside the award because of its performance increases.

Extrinsic motivation arises because of the perception that technology is an instrument to increase the value of different outcomes obtained from specific activities. The extent of activities undertaken cannot be separated from activities conducted outside activities to achieve the target. Activities are linked to one thing that is not merely just to reach the goal itself (Deci and Ryan, 1985; Vallerand and Bissonnette, 1992).

2.5 Perception Ease of Use

Perceived ease of use (perceived ease of use) of technology is "the degree to which the prospective users expects the target system to be free of effort" (Davis, 1989, pp: 320). Perceived ease of use (perceived ease of use) as the degree to which a person believes or believed that the use of information systems (IS) is easy and requires no effort from the wearer. This concept includes the clarity of the intention to use the SI and ease of use of the system for the purpose in accordance with the wishes of the user (Davis, 1989).

2.6 Intention Behaving Using Computers (Behavioral Intentions to Use Computers)

Intention to perform the behavior (intention) is the tendency of a person to choose to do or not do any work. This intention is determined by the extent to which individuals have a positive attitude on certain behaviors, and how far if he chose to perform a certain behavior that he had the support of other people influential in his life (Ajzen, 1980) in Ramdhani (2007). According to the theory of reasoned action, intention to predict behavior. The intention is formed by the attitude and subjective norm, which will form the trust.

2.7 Hypothesis Development

Intrinsic Motivation and Intention of Conduct Using Computers

Intrinsic motivation associated with activities to do something as interesting or fun. Davis et al. (1989) suggested intrinsic motivation will have a significant influence on intention to use computers in the workplace. Intrinsic motivation manifested with pleasure and restrictions which are considered fun activities using a computer, regardless of any performance consequences that may arise. Davis et al. (1989) found a significant influence on intentions and use of IS. Teo et al. (1999) also found support for a positive relationship between enjoyment and use of the Internet. Based on the findings of Davis et al. (1989) and Teo et al. (1999), the first hypothesis is formulated as follows:

H1: Intrinsic motivation has positive influence on behavior intention to use computers in preparing the financial statements SKPD.

Extrinsic motivation and intentions of Conduct Using Computers

Perceptions of usability is the extent to which a person believes that using a technology that will improve its performance. Perception of usefulness is a belief about the decision making process. If someone is feeling confident that the system is

useful and he will use it. Conversely, if a person feel confident that the system less useful information then he is not going to use it.

Definitions from the perception of usefulness described form extrinsic motivation (Deci and Ryan, 1985) in Jogiyanto (2007), because the benefits received from outside the award because of its performance increases. Extrinsic motivation arises because of the expectations for the use of certain technology system applications received from outside the individual's interaction with the system.

According to Davis (1989), Igbaria et al. (1997) showed that the constructs perceived usefulness in a positive and significant influence on the intention to use information systems. Previous research has shown that the perception of usefulness is a construct of the most significant and important that influence the intention in the use of technology than other constructs. Based on the exposure, the second hypothesis proposed in this study are:

H2: Extrinsic motivation has positive influence on behavior intention to use computers in preparing the financial statements SKPD.

Perceptions Ease of Use and Intent of Conduct Using Computers

Perceived ease of use is the perception of someone who felt the easy use of a technology. Davis et al. (1989) defines perceived ease of use as one's level of confidence that in using a particular system is not required effort. Despite efforts by each person differently distinct but generally to avoid rejection of the system user on the system developed, the system must be easily applied by users without spending a business which is considered burdensome. Research Davis (1989), Davis et al. (1992) concluded that perceived ease of use is also a significant determinant of behavior intention to use information technology. Perceived ease of use as the limit at which a person believes that using a particular system would facilitate the activities, so the third hypothesis is formulated as follows:

H3: Perceived ease of use berpengaruh intention to behave positively toward using computers in the preparation of financial statements SKPD.

Intrinsic Motivation and Extrinsic Motivation

The research field of Information Technology is very little that addresses the relationship with extrinsic motivation intrinsic motivation (perceived usefulness). According to Teo, et al. (1999) in Pavlou (2001), actual factors that influence people to use technology is extrinsic motivation and intrinsic motivation.

This study repeated the results of research Venkatesh et al. (2002), which shows the influence of intrinsic motivation and extrinsic motivation based on the theory that intrinsic motivation can increase the time spent on tasks, give the work a more productive, improve cognitive processing, and improve the perception of extrinsic motivation. Venkatesh et al. (2002) stated that intrinsic motivation has a positive significant relationship with extrinsic motivation, so the fourth hypothesis is formulated as follows:

H4: positive effect on intrinsic motivation extrinsic motivation.

Perceptions of Ease of Use and Extrinsic Motivation

Perceived ease of use is the perception of someone who felt the easy use of a technology. Davis (1989) suggests perceived ease of use is the degree to which a person believes that the use of SI is easy and requires no effort from the wearer.

TAM put that perceived ease of use has a positive effect on extrinsic motivation. Research Davis (1989), Davis et al. (1992) who found that perceived ease of use and extrinsic motivation (perceived usefulness) affect each other. Gefen., Et al. (2003) also found positive effects of perceived ease of use enterprise resource planning (ERP) ERP extrinsic motivation, so that the fifth hypothesis was formulated as follows:

H5: Perceived ease of use of the positive effect on extrinsic motivation.

Intrinsic Motivation and Perception Ease of Use

Intrinsic motivation associated with activities to do something as interesting or fun. Intrinsic motivation is the impetus for someone to achieve certain goals (rewards) such as increased duties, wages, promotions, and others (Deci and Ryan, 1985).

Intrinsic motivation are expected to affect the perception of ease of use. Venkatesh et al. (2002) suggests that individuals who are more intrinsically motivated to use new technologies for pleasure, because he enjoys the process, and tend to ignore the difficulties faced. Venkatesh et al. (2002) describe intrinsic motivation in the form of pleasure, and get results that intrinsic motivation has positive influence on perceived ease of use. Venkatesh also found that intrinsic motivation, which is realized with pleasure perceived positively with perceptions of ease of use after one month of use of the new system, so the sixth hypothesis is formulated as follows:

H6: Intrinsic Motivation positive influence on perceived ease of use.

3. RESEARCH METHOD

3.1 Population and Sample Selection

The population in this study is the financial part of the 250 staff SKPD ULGs a Bengkulu Province. Regional work units (SKPD) is a local device on local government budgets as a user / users of the goods. Selection of work unit area (SKPD) is done on the grounds of this institution is a government unit, this means that the institution uses and report on budget performance, or as the executor of the budget of local governments.

Data were collected through surveys in a way directly to the respondent who is assisted by a collector, either surrender and collect questionnaires. Questionnaire distributed in this study of 500 questionnaires, 400 questionnaires returned questionnaires while fruit that can be used in the analysis of as many as 357 pieces questionnaire or about 71.40%.

3.2 Definitions and Measurements of Variables

Intrinsic Motivation

Intrinsic motivation manifested with pleasure and is defined as the limit where the activity using the computer is considered fun, apart from any performance consequences that may be present (Davis et al. 1989). Intrinsic motivation was measured using 3 items of questions that have been developed by Venkatesh (2000). Likert scale of 1 to 5 is used to indicate the response of the criteria of the properties intrinsic motivation (1 - Strongly Disagree (STS) to 5 - Strongly Agree (SS)). The higher value of the scale indicates a person is very happy to use the computer / IT.

Extrinsic Motivation

Extrinsic motivation is the expectation for the use of certain technology system applications received from outside the individual's interaction with the system. The definition of perception describes the form of extrinsic motivation usefulness, because it uses come from outside of the receipt of the award because of its performance increases. Extrinsic motivation was measured using six items developed by Venkatesh (2000). Each item question is to improve the performance / benefit of a person's intention to use the computer behaves. Likert scale of 1 to 5 is used to indicate the response of the criteria properties extrinsic motivation (1 - Strongly Disagree (STS) to 5 - Strongly Agree (SS)). The higher the value the higher the scale shows the benefits of someone using a computer / IT.

Perceived ease of use (perceived ease of use)

According to Davis et al. (1989) perceived ease of use (perceived ease of use) is defined as the extent to which a person believes that using a technology will be free of effort ("is the extent to the which a person using a technology Believes That will of be free of effort".) From the definition this, note that the constructs perceived ease of use (perceived ease of use) is also a belief (belief) about the decision making process. If someone is feeling confident that the information system is easy to use then he will use it. Conversely, if a person feel confident that the information system is not easy to use so he will not use it. Perceived ease of use was measured using six items developed by Davis et al. (1989). Each item is a question a person's attitude is easy / receiving IT. Scale of 1 to 5 is used to indicate the response of the criteria of the properties of the perception of ease of use (1 - Strongly Disagree (STS) to 5 - Strongly Agree (SS)). The higher value of the scale indicates a person easy to use computer / IT.

Intention to use a computer to behave

Ajzen in Ramdhani (2007) defines the intention to behave (behavior intention) is the tendency of a person to choose to do or not do any work. This intention is determined by the extent to which individuals have a positive attitude on certain behaviors, and to what extent if he chooses to perform a certain behavior that he had the support of other people influential in his life. Intention to behave using a computer is measured using three items developed by Davis et al. (1989). Likert scale of 1 to 5 is used to indicate the response of one's intention assumption criteria for access to a computer (1 - Strongly Disagree (STS) to 5 - Strongly Agree (SS)). The higher the value the higher the scale indicates the intention to behave the use of computers / IT.

3.3 Data Analysis

Engineering analysis using Maximum Likelihood Estimation (MLE) in Structural Equation Model (SEM). Data were analyzed using AMOS 16.

4. RESULTS AND DISCUSSION

The profile of 357 respondents who participated in this study are shown in Table 1 as follows:

Table 1 Profile of Respondents

	Number	Percentage
Gender:		
Male	166	46.5%
Women	191	53.5%
Education:		
SMUSMK accounting SMU /	37	10.4%
SMK non-accounting	28	7.8%
AccountingD3		
Non-accountingD3	72	20.2%
AccountingS1	27	7.6%
Non-accounting S1	83	23.2%
S2concentrationof	106	29.7%
	4	1.0%
WorkPeriod:		
•≤10years	351	98.3%
•11-15years	4	1.2%
•16-20years	2	1.0%

Source: Primary data processed 2009

Table 1 informs that the male respondents numbered 166 people (46.5%) and women numbered 191 (53.5%). Majority of respondents have an educational background of non accounting S1 of 106 people (29.7%), with a period of ≤ 10 years 351 people (98.3%).

4.1 Data Quality Test

Results of testing reliability and validity of the data shows the level of consistency and accuracy is good enough. In the test reliability, internal consistency Cronbach's alpha coefficient showed no coefficient is less than the minimum limit value of 0.60 (Nunnally, 1967 in Ghazali, 2006). While in testing the validity of the test data and test the homogeneity of correlation between the scores of each item with total score (Pearson Correlation) showed a positive correlation and a significant level at 0,01 level. From these results mean that the questions that measure the constructs of intrinsic motivation, extrinsic motivation, perceived ease of use and intention to use a computer behaves, is valid. Reliability and validity test results are presented in table 2 and table 3 below:

Table 2 Reliability Test Results

No.	Variable Information	Cronbach Alpha	Value
1	Intrinsic Motivation	0.825	Reliable
2	Extrinsic Motivation	0.791	Reliable
3	Perceived ease of use	0.775	Reliable
4	Intention to behave Using computer	0.813	Reliable

Table 3 Validity of Test Results

No Variable Range

Correlation Significance Description

1 Intrinsic Motivation 0.01 ** 0.817 ** - 0.889 Valid

2 Motivation Extrinsic 0.540 ** - 0.778 ** 0.01 Valid

3 Perceived ease of use ** - 0.598 ** 0.757 0.01 Valid

4 Intention Using a computer to behave 0.798 ** - 0.871 ** 0.01 Valid

4.2 Descriptive Statistics

Table 4 below shows the descriptive statistics of each variable. The analysis was performed on 357 respondents who met the criteria for further analysis.

Tabel 4
Statistik Deskriptif

Variabel	Teoritis		Sesungguhnya		
	Kisaran	Mean	Kisaran	Mean	SD
Motivasi Intrinsik	3-15	9	9-15	12,27	1,588
Motivasi Ekstrinsik	6-30	18	17-30	24,43	2,736
Kemudahan Penggunaan Persepsian	6-30	18	16-30	23,69	2,564
Niat Berperilaku Menggunakan Komputer	3-15	9	8-15	12,71	1,430

4.3 Hypothesis Testing

Here is the output table with the research hypothesis testing using test equipment AMOS Versi 16.0 in Weight Regression output as in table 5.

Table 5 Regression Output weights

Estimate S.E. C.R. P Label

KPP <--- MI, 414, 055 7.578 *** par_13

ME <--- MI, 303, 080 3.794 *** par_12

ME <--- KPP, 598, 140 4.273 *** par_16

NPMK <--- MI, 035, 081, 434, 664 par_11

NPMK <--- KPP, 011, 139, 082, 935 par_14

NPMK <--- ME, 167, 080 1.329, 184
par_15

While the sign test exogenous variable relationship to the endogenous variables by looking at the value estimate standardized regression weights as in Table 6.

Table 6 Standardized Regression Output weights

Estimate
KPP <--- MI, 661
ME <--- MI, 320
ME <--- KPP, 396
NPMK <--- MI, 043
NPMK <--- KPP, 009
NPMK <--- ME, 124

4.3 Effect of Intrinsic Motivation to Use Computers on Behavior intention of Consolidated Financial SKPD

Test results of the parameter estimates (standardized regression weight) between intrinsic motivation (MI) on the intention to behave in using computers (NPMK) showed a positive correlation of 0.43. Critical value ratio (CR) of 0.434, the value of CR is below the critical value of +1.96 or by looking at the value p-value is above the significant value of 0.05. Thus the first hypothesis suggests that intrinsic motivation (MI) positive effect on behavior intention to use computers (NPMK) is unacceptable because it is not significant. The findings in this study do not support the research of Davis et al. (1989) and Teo et al. (1999). The results reveal that intrinsic motivation penelitiannya a pleasure to use information technology has a significant influence on behavior intention to use Information Systems. But the results of this study are consistent with the results of research Fagan et al. (2008), who found a positive relationship is not significant and intrinsic motivation on the intention to behave in using computers.

4.4 Effect of Extrinsic Motivation on Intentions Behaving Using Computers in the Preparation of Financial Statements SKPD

Test results of the parameter estimates (standardized regression weight) between extrinsic motivation (ME) on the intention to behave in using computers (NPMK) showed a positive correlation of 0.124. Critical value ratio (CR) of 1.329, the value of CR is below the critical value of +1.96 or by looking at the value p-value is above the significant value of 0.05. Thus the second hypothesis suggests that extrinsic motivation (ME) positive effect on behavior intention to use computers (NPMK) is unacceptable because it is not significant. The findings in this study do not support the research of Davis (1989), Igbaria et al. (1997) and Fagan et al. (2008). The research results concluded that extrinsic motivation (perceived usefulness is realized) has positive and significant effect on behavior intention to use a computer. In theory the results of this study was also not in accordance with the statement Venkatesh (2003) which states there is a positive and significant effect of extrinsic motivation on the intention to behave in using technology, because the intention is stronger for young workers, especially for men. However, research Taylor and Todd (1995) found that

extrinsic motivation (perceived usefulness) is the main cause of the behavior intention to use the system for users of less-experienced users.

4.5 Influence Perceived ease of use of Intention Behaving Using Computers in the Preparation of Financial Statements SKPD

Test results of the parameter estimates (standardized regression weight) between the perception of ease of use (KPP) to behave intention to use computers (NPMK) showed a positive correlation of 0.009. Critical value ratio (CR) of 0.082, the value of CR is below the critical value of +1.96 or by looking at the value p-value is above the significant value of 0.05. Thus the third hypothesis suggests that the perception of ease of use (KPP) positive effect on behavior intention to use computers (NPMK) is unacceptable because it is not significant.

4.6 Effect of Extrinsic Motivation Intrinsic Motivation to

Test results of the parameter estimates (standardized regression weight) between intrinsic motivation (MI) on extrinsic motivation (ME) showed a positive correlation of 0.320. Critical value ratio (CR) of 3.794, the value is above the critical value of +1.96 and below the 0.05 significance. This means that demonstrate intrinsic motivation (MI) positive effect on extrinsic motivation (ME) can be accepted as significant.

4.7 Influence Perceived ease of use of Extrinsic Motivation

Test results of the parameter estimates (standardized regression weight) between the perception of ease of use (KPP) of extrinsic motivation (ME) showed a positive correlation of 0.396.

5. CONCLUSION

Results of testing hypotheses one, two and three of intrinsic motivation, extrinsic motivation and perceived ease of use does not have a positive and significant effect on behavior intention to use computers in preparing the financial statements SKPD.

Results of hypothesis testing four of intrinsic motivation proved to have positive and significant effect on extrinsic motivation. The results of testing five hypotheses about the perception of ease of use proved to have positive and significant effect on extrinsic motivation, and the results of testing six hypotheses concerning intrinsic motivation proved to have positive and significant effect on perceived ease of use.

Limitations that may affect the results of the study is the number of samples used in this study has not been adequate to meet the criteria so that these results cannot be generalized. This can be seen from the distribution or return of questionnaires from respondents from several area districts SKPD many do not return the questionnaire.

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