Acceptance of Financial Accounting Information System at Schools : Technology Acceptance Model

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Article Info	Abstract
	Financial accounting information systems are needed in the presentation of financial statements for the public. Besides that, school management requires accounting information in relation to decision making for organizational purposes, so managerial of accounting information system is needed. One important aspect of accounting that aims to produce financial reporting in an organization is the behavior of financial report managers which become studies of behavioral accounting. The purpose of this study was to examine the effect of perceived ease of use, perceived usefulness, and attitude toward using on behavioral intention to use accounting information systems by school financial managers. This study also aims to determine the extent of the acceptance of accounting information systems by school financial managers in the preparation of financial statements. The method used in this study is a quantitative method with path analysis techniques. The number of population and sample in this study were 50 respondents from an educational foundation in the city of Semarang which consisted of treasurers and the finance department of the Marsudirini Foundation school. The results obtained from this study are the significant influence of perceived ease of use to perceived usefulness; perceived usefulness to attitude toward using; perceived ease of use to attitude toward using; perceived ease of use to behavioral intention to use; and attitude to using toward behavioral intention to use. The rejected hypothesis is the influence of perceived usefulness tobehavioral intention to use.

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INTRODUCTION

In the current era of globalization, the development of information is growing so rapidly accompanied by intense competition, especially between business environments. Therefore, organizations are required to be able to carry out their activities effectively and efficiently to maintain their existence. The need for accurate, relevant and timely information so that managerial decisions can be made in accordance with the information systems applied in each organization. Seeing the importance of this, management of information systems is a very important thing to do in every organization.

Accounting information systems in organizations aim to provide information relating to the purpose of accounting, namely external goals that are adjusted to the standards set by the government and internal objectives for management decision making (Mulyadi, 2010: 19). According to Bodnard and Hopwood (2000: 23) accounting information systems are defined as a collection of resources such as humans and regulated equipment to convert data into information. Baridwan (2010: 4) reveals that accounting information systems are a component of an organization that collects, classifies, processes, analyzes and communicates relevant financial information for decision making to external parties and internal parties. Financial accounting information systems are needed in the presentation of financial statements to the public. In addition, management requires accounting information related to decision making for organizational purposes, so a managerial accounting information system is needed.

Accounting information is the most important part of all information needed by the management of the organization. Financial data from a company is in accounting information. The need to compile financial data in appropriate forms so that it can be used by management and parties outside the organization. Therefore, we need a system that regulates the flow and processing of accounting data within the company so that it can produce information that is appropriate and in the appropriate form as well.

Accounting information systems can be processed either manually or by using machines ranging from simple bookkeeping machines to computers that are tailored to the needs and capabilities of the organization. Computer media will be used maximally for large organizations that have complex and complex systems. This is done by building an integral and complex network by operating a large number of computers. However, for organizations that are small and do not have complex systems, generally using a simple computer network with only a few units, without using communication technology that is too complicated. The development of technology, especially computers, has grown and more and more innovations are occurring both in terms of developing hardware and software. Therefore, with the development of technology this will have a very significant impact on the development of accounting information systems.

Accounting is a recording activity to produce financial information that is used by the users in the organizational decision making process. The purpose of the financial information is to provide guidance in taking the best action to allocate scarce resources to business and economic activities. Motivation and behavior of implementing accounting information systems is an important aspect of an accounting information system. Users of financial statements can be divided into two groups, namely internal users and external users. The use by internal parties is used to conduct a series of performance evaluations. External parties also have a set of behaviors that can influence organizational decision making. External parties are the same as internal parties, but they are more focused on the amount of investment they make in the organization (Ikhsan, 2005).

One important aspect of accounting that aims to produce financial reporting in an organization is behavior. Human behavior influences accounting data and business decisions and how to influence business decisions and human behavior is a concept of behavioral accounting (Binberg and Shields, 1989). Behavioral Accounting has three main pillars, namely: human behavior, accounting, and organization. Behavioral accounting (behavioral accounting) is a branch of accounting that studies the relationship between accounting systems and human behavior (Ikhsan, 2005). A person's

behavior in accepting and using an accounting system is fundamental in a financial accounting reporting process. Behavioral accounting underwent a more rapid development due to simultaneous accounting faced with the social sciences as a whole. Behavioral accounting uses a behavioral science methodology to complement the picture of information by measuring and reporting human factors that influence decisions (Hidayati, 2002).

TAM (Technology Acceptance Model) is one type of theory that uses a behavioral theory approach that is widely used to examine the process of adoption of information technology (Fatmawati, 2015). The behavioral accounting study in this study, which is about the behavior of the use of accounting information systems by education finance managers, adopts TAM as a model to test the usage behavior in accepting an accounting information system. The TAM model and its proven indicators can measure acceptance. The TAM model is used a lot of acceptance research a technology that can be adopted to explain whether an accounting information system can be accepted or not by users or financial report makers (Permatasari, 2016).

In accordance with the term TAM, that "A" stands for "Acceptance" means acceptance (Fatmawati, 2015) so that it can be said that TAM is an analytical model to determine user behavior of the acceptance of an accounting information system. Understanding TAM from Wikipedia, "TAM is an information systems theory that models how users come to accept and use a technology". TAM is an information system theory that explains how users come to receive and use technology (Permatasari, 2016). This study adopts the TAM model to determine the extent of acceptance in the use of accounting information systems by users in preparing financial statements.

Technology Acceptance Model is a model of acceptance of information technology systems that will be used by users. TAM is an adaptation of the TRA (Theory of Reasoned Action) which was first introduced by Fred D. Davis in 1986, specifically designed for modeling user acceptance of information systems. According to Davis (1989) as quoted by Wijaya (2005: 39), the main purpose of TAM is to provide a basis for tracking the influence of external factors on the user's beliefs,

attitudes, and goals. TAM adds two main constructs to the TRA model. These two main constructs are perceived usefulness and perceived ease of use, Davis (1989) in Wijaya (2005: 42).

Both constructs influence the willingness to utilize information systems. Furthermore the willingness to use will affect actual use. In general, users of information systems will have a positive perception of the information system provided while the impact of the use of information systems will create negative perceptions. This means that negative perceptions develop after the user has tried the information system or the user is poorly experienced with the use of the information system, so that the TAM model can be used as a basis for determining the efforts needed to encourage the willingness to use information systems.

Perceived usefulness and perceived ease of use both have an influence on behavioral intention. Perceived ease of use affects perceived usefulness. The model of TAM can be seen in Figure 1.
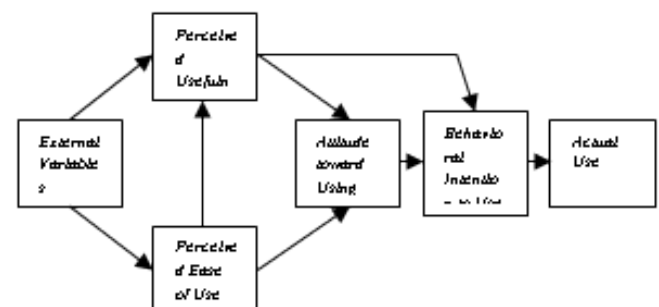

Figure 1. TAM Construct Relationship

Venkatesh, et. al. (2002) in Wijaya (2005: 45) explained that the TAM model was integrated by incorporating intrinsic and extrinsic factors as external variables that influence system usage. Factors that arise from within the individual user are called intrinsic factors, while the environmental factors that encourage users to use the system are called extrinsic factors. This research focuses more on the intrinsic factors of users.

Relations between variables to be analyzed are perceptions of ease of use, then from the perception of ease of use predicted will affect the perception of usability. Furthermore, perceptions of usability and ease of use will affect attitudes

toward system usage and then affect the intention or intensity of use. After that it will affect actual system usage.

The level of acceptance of accounting information systems by school finance managers can be analyzed using the TAM model. Based on the statement, TAM is an analytical tool used to determine the acceptance of school financial managers towards accounting information systems. The TAM model will explain why accounting information systems used by schools can be accepted or not by users.

The first and unmodified Technology Acceptance Model uses five main constructs. The five constructs are as follows.

1)Perceived ease of use

Perceived ease of use is defined as the degree to which a person believes that using a technology will be free from effort. In conclusion, if someone feels that an information system is easy to use, someone will use it. Previous studies have shown that constructs of perceived ease of use influence perceptions of usability, attitudes, intentions, and actual use. As with the construct of perceived usefulness, Davis uses 6 items to form this construct. The six items are Easy of Learn, Controllable, Clear & Understandable, Flexible, Easy to Become Skillful, and Ease to Use.

2)Perceived usefulness

Perceived usefulness is defined as the extent to which a person believes that using a technology will improve his work performance. If someone believes that an information system is useful then someone is likely to use it. Previous studies showed that constructs of perceived usefulness positively and significantly influence the use of information systems (eg Davis, 1989; Chau, 1996; Igbaria et al., 1997; Sun, 2003) in Wijaya (2005). Previous studies have also shown that perceived usefulness is the most significant and important construct that influences attitudes, intentions, and behaviors in using technology compared to other constructs. In contrast, the Karahna and Limayem study in 2000 that used task characteristics variables in his study obtained results that determine the use of information systems with PU constructs and different PEOUs for different tasks (Jogiyanto, 2008: 126). (David, 1989) and (Adams, Nelson, & Todd, 1992) in Jogiyanto (2008: 127) defining usability perceptions is a level of one's belief in the use of something that can benefit people who use it. Davis uses 6 items to form this construct. The six items are Work More Quickly, Improve Job Performance, Increase Productivity, Enhance Effectiveness, Makes Job Easier, and Useful.

3)Attitude toward using

Attitude towards using is defined by Davis (1989) in Wijaya (2005: 45) as positive or negative feelings from someone if you have to do the behavior to be determined. Meanwhile, Mathieson (1991) in Jogiyanto (2008: 130) defines attitudes in using as a user evaluation of his interest in using the system. Previous studies have shown that this attitude has a positive effect on behavioral intention. However, according to Ajzen in Jogiyanto (2008: 27), a lot of behaviors carried out by humans are beyond their control. This behavior is called mandatory behavior, mandatory behavior is behavior that is not of his own volition but because of the demands or obligations of work.

4)Behavioral intention to use

Behavioral intention to use is a desire for someone to do a certain behavior. Someone will do a behavior if they have the intention to do it. The intention of behavior in previous studies is a good prediction of use by system users. Intention is defined as "the conscious power of behavior to do something that has been targeted" (Keil, Beranek, & Konsynski, 1995) in Jogiyanto (2008: 28). Personal factors and social influence factors are two basic factors that influence intention. Both of these factors have a positive influence on individual behavioral intentions that positively cause a behavior. According to Ajzen (1991), behavior is an actual act of an individual due to the factors that influence it (Jogiyanto, 2008: 30). The indicators of intention to use according to Lee &Wan (2010) in Wijaya (2005: 47) are compatibility - namely the level at which users perceive that innovation in a particular subject is in accordance with existing values, past experiences, and potential needs and ease of use - that is the level at which users perceive that the use or operation of a particular subject is easy.

5)Behavior or actual use

Behavior is an action taken by someone. In the context of the use of information technology systems, behavior is the actual use of technology. The actual use cannot be observed by researchers

who use the questionnaire, so this actual use is replaced by perceived usage which is measured as the amount of time used to interact with a technology and the frequency of its use.

One way to further analyze the use of accounting information systems with the TAM model, then several variables used, among others:

1. Perceived ease of use

Perceived ease of use is a statement about the user's perception of the ease or difficulty of using an accounting information system. If applied to the use of accounting information systems, the user believes that the system is easy to use so it does not require hard work and will be free from difficulties. Indicators of Perceived Ease of Use is easy to learn; ease of use; ease to understand; ease to remember; availability of usage instructions; and convenience to use.

2. Perceived usefulness

Perceived usefulness is a statement about the user's perception of the usefulness of the accounting information system. If applied to the use of an accounting information system, the user believes that using the system will improve its performance. This illustrates the benefits of the system for its users relating to various aspects. So in this perception of usefulness it forms a trust for decision making whether or not to use the system. The assumption is that if the user believes that the system is useful then it will certainly use it, but if not then the answer will definitely not use it. Indicators of Perceived Usefulness is giving accurate results; answering the needs; control for work; important for work; making work easier; increase user productivity; and cut unproductive time.

3. Attitude toward using

It is the attitude of users towards the use of accounting information systems in the form of acceptance or rejection. So in the context of this attitude, the user will show his attitude whether he accepts or rejects the system. Users will have feelings such as feeling happy or not and interested or not in using accounting information systems. In fact, there can be feelings that are more about generating behavior that is not of his own volition but because of demands or job obligations to use accounting information systems in financial education reporting. Indicators of Attitude Toward Using is pleasure in using; usage raises enthusiasm; and the desire to use independently.

4. Behavioral intention to use

Behavioral intention to use is the user's behavioral intention to use an accounting information system, so that it becomes a behavioral tendency to continue using the system. This is called the acceptance phase, because the user shows an attitude of acceptance of the use of the system. The positive intention to use is believed to be able to move the user. So there is a kind of motivation to use and a desire to motivate other users. Indicators of Behavioral Intention to Use are motivations to keep using; plan to keep using in the future; the motivation of other users to use; motivation to provide input for use.

The TAM construct used in this study only measures acceptance behavior to use behavioral intentions. Real use measures the amount of time used to interact with a system and the frequency of its use. Several previous studies put forward by Yanto (2016), Pradipta (2015), Fitakhurrokhmah (2013), and Permatasari (2016) with several TAM constructs resulted in a significant effect on acceptance, but the study did not arrive at real use.

METHODS

The research approach used in this study is a quantitative approach. With a quantitative approach the significance of group differences or the significance of the relationship between variables studied (Azwar, 2009: 5) is significant. This approach is used to determine the perceptions of users of Accounting Information Systems in school financial reporting. Perception of users of Accounting Information Systems in school financial reporting uses an analysis of the effect of causality between variables, with path analysis tools and path of Analysis of Moment Structures (AMOS).

The use of path analysis is also adjusted to the variables taken, because the variables to be tested in this study are manifest variables (can be measured directly). The AMOS computer program was chosen to analyze in this study because AMOS has the advantages of user-friendly graphical interfaces (Ghozali, 2015: 29). The AMOS canvas program on the Amos graphic menu makes it easy to draw a model, then the

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software will read on its own according to the drawing made.

Data Analysis

The data analysis technique in this study uses path analysis using path analysis tools. Path is a statistical technique that is able to analyze the pattern of relationships between latent constructs and indicators, latent constructs with each other, and measurement errors directly. Path allows analysis between several dependent and independent variables directly.

The model used in this study is a model of causality or influence and to test the proposed hypothesis, the analytical technique used is regression analysis using the help of the AMOS Version 20.0 application. The path analysis is used in this study because in the model developed in the study there are intervening variables. For the purposes of broader analysis, path analysis is used. The path analysis steps in this study according to Ferdinand (2014: 229) are the development of theoretical models, development of flowcharts, conversion of flowcharts into equations, selecting input and model estimation matrices, assumptions testing, model estimation, and interpretation of analysis results.
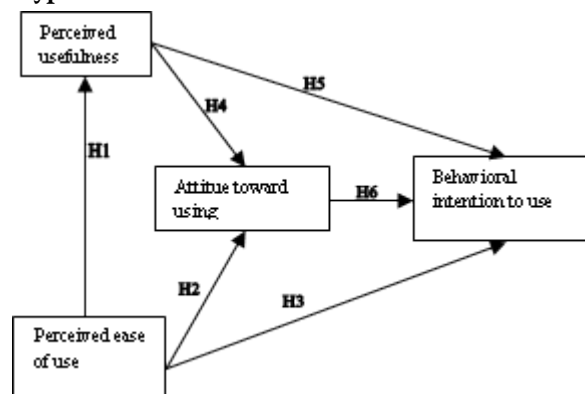
Hypothesis

Figure 2. Thinking Framework Accounting Information System Acceptance Model

Based on the framework, the following hypotheses are formulated:

H$_1$: There is a significant influence of perceived ease of use to perceived usefulness.

H$_2$: There is a significant influence of the perceived ease of use to attitude towards using.

H$_3$: There is a significant influence ofperceived ease of use to intentionsbehavior to use.

H$_4$: There is a significant influence of perceived usefulness to attitude towards using.

H$_5$: There is a significant influence of perceived usefulness to intentionsbehavior to use.

H$_6$: There is a significant influence of attitude towards using to intentions behavior to use.

RESULT AND DISCUSSION

Path Analysis

The data analysis used in this study is path analysis or path analysis with the help of AMOS version 20.0 computer program. Path analysis was chosen because in the research model there were intervening variables. The indirect relationship will be more difficult to analyze if using multiple regression analysis. The next step after the model identification process is to evaluate the estimated parameters between variables where the results are presented in the following figure and table.
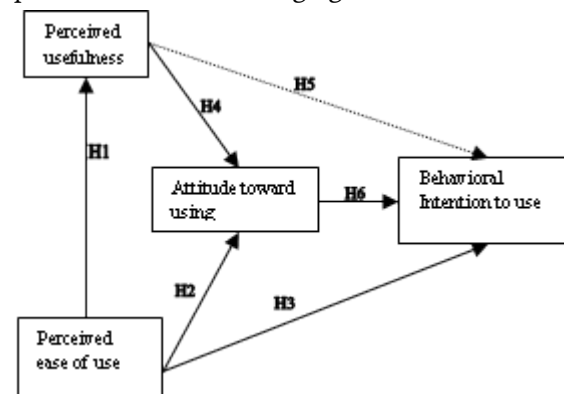

Figure 3. SIA Acceptance Model for School : Technology Acceptance Model
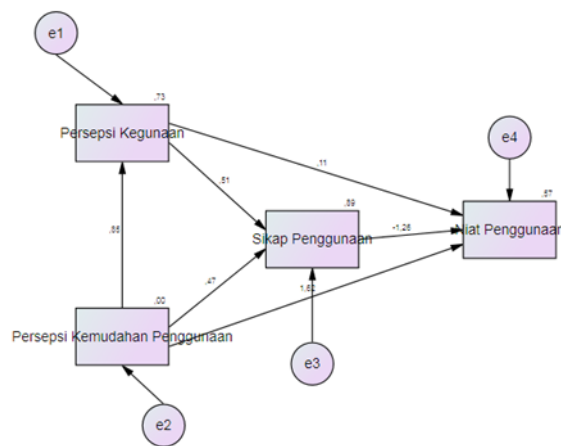
Figure 4. FlowchartAcceptance of SIA: Technology Acceptance Model

To see further interpretation of the data from the output that has been presented, the following is a display of the overall output of the data that has been analyzed.

Table 1. Regression Weights: (Group number 1 - Default model)

			Estimate	S.E.	C.R.	P	Label
PG	<--	PK	1,167	,102	11,477	***	par_4
S	<--	PG	,250	,045	5,609	***	par_1
S	<--	PK	,317	,061	5,201	***	par_2
N	<--	S	-,663	,149	-4,466	***	par_3
N	<--	PG	,028	,059	,479	,632	par_5
N	<--	PK	,570	,079	7,225	***	par_6

The regression equation proposed by looking at images and tables is as follows:
1) PG = 0,85 PK + Z
2) S = 0,47 PK + 0,51 PG + Z
3) N = 1,62 PK + 0,11 PG + -1,26 S + Z

In the amos output the estimation table describes the influence of these variables having probability values below 0.05 which means they have a significant effect. The value of 0.85 in the model image explains the standard regression coefficient of perceived ease of use to perceived usefulness, with a probability value at Amos output of 0,000 below 0.05 which means it has a significant influence. The value of 0.51 in the model image explains the standard regression coefficient of perceived usefulness to attitude toward using, with a probability value at Amos output of 0,000 below 0.05 which means it has a significant influence. The value of 0.47 in the model image explains the standard regression coefficient of perceived ease of use to attitude toward using, with a probability value at Amos output of 0,000 below 0.05 which means it has a significant influence. The value -1.26 in the model image explains the standard regression coefficient of attitude toward usingtobehavioral intention to use, with a probability value at Amos output of 0,000 below 0.05 which means it has a significant effect. The value of 1.62 in the model image explains the standard regression coefficient of perceived of ease of use against behavioral intention to use, with a probability value at Amos output of 0,000 below 0.05 which means it has a significant influence. The value of 0.11 in the model image explains the standard regression coefficient of perceived usefulness to behavioral intention to use, with a probability value at Amos output of 0.632 above 0.05, which means it has no significant effect.

Hypothesis Testing

Based on testing the model using path, the analysis in this study determined the level of significance in the estimation model that can be used to determine the relationship between variables. This is useful for testing hypothesis that have been formulated. In AMOS 20.0 output in table 4.19, Regresion weight can be seen that the variables in the model are connected to each other and have probability values. The value of the probability will then be compared with a value of 0.05 if the probability of each variable has a value below 0.05, it can be said that the relationship affects the exogenous variables towards endogenous in the model is significant. The significant relationship then concludes that hypothesis A is accepted and hypothesis 0 is rejected.

H1 testing which states that there is a significant effect of perceived ease of use toperceived usefulness of the Accounting Information System. The acceptance criteria are

based on the results of testing using AMOS obtained by the probability level of 0,000 which is below the required number of 0.05. In addition, the critical ratio obtained from this relationship is 11,477> 2, which means that the hypothesis is accepted. The higher perceived of ease of use, the higher perceived usefulness of a system. Users believe that the system is easy to use so it does not require hard work and will be free from difficulties. Benefit is felt by the treasurer or the school finance department because the Accounting Information System is easy to implement. Indicators of perceived convenience include ease of learning, convenience with simple technology, not demanding high quality of the financial department, and ease of financial information exchange. Davis stated that the perceived ease of use influences the adoption process indirectly through perceived usefulness because the perception of usability is more instrumental which results in a system more useful. Perceived ease of use as an intrinsic aspect of use and perceived usefulness as extrinsic aspects of use. This proves that the results of this study are in accordance with Davis's TAM theory which states that perceived ease of use affects perceived usefulness.

H2 testing which states that there is a significant effect of perceived ease of use to attitude toward using of Accounting Information System, the H2 results are accepted. The acceptance criteria are based on the results of testing using AMOS obtained by the probability level of 0,000 which is below the required number of 0.05. In addition, the critical ratio number obtained from this relationship is 5,201> 2, which means that the hypothesis is accepted. The higher perceived ease of use, the higher attitude toward using of the system usage behavior. Satisfaction and pleasure that is felt by the treasurer or the finance department because the system is easy to implement. Users believe that the system is easy to use so it does not require hard work and will be free from difficulties. Indicators of perceived ease of use include ease of learning, convenience with simple technology, not demanding high quality of the financial department, and the ease of exchanging financial information affecting attitudes of usage behavior. Feelings of satisfaction, pleasure, enthusiasm, interest and initiatives arise in making financial reports. This

proves that the results of this study are in accordance with Davis's TAM theory which states that perceived ease of use affects attitude towards using.

H3 testing which states that there is a significant effect of perceived ease of use tobehavioral intention to use of Accounting Information System, the H3 results are accepted. The acceptance criteria are based on the results of testing using AMOS obtained by the probability level of 0,000 which is below the required number of 0.05. In addition, the critical ratio number obtained from this relationship is 7.225> 2, which means that the hypothesis is accepted. The higher perceived ease of use, the higher behavioral intention to use. Users believe that the system is easy to use so it does not require hard work and will be free from difficulties. Indicators of perceived convenience include ease of learning, convenience with simple technology, not demanding high quality of the financial department, and ease of information exchange. The easier a system is for users, the higher the intention and effort of the users to use it. Perceived ease of use influences usability, attitudes, behavioral interests and actual use, Chau (2002). This proves that the results of this study develop the TAM theory which is basically not stated in the TAM theory. The results of this study state that perceived ease of use affects behavioral intention to use.

H4 testing which states that there is a significant influence on perceivedusefulness to attitude toward using of Accounting Information System, the H4 results are accepted. The acceptance criteria are based on the results of testing using AMOS obtained by the probability level of 0,000 which is below the required number of 0.05. In addition, the critical ratio number obtained from this relationship is 5.609> 2, which means that the hypothesis is accepted. The higher perceived usefulness, the more positive the response, satisfaction and attitudes of usage behavior. Users believe that using the system will improve their performance. This illustrates the benefits of the system for its users relating to various aspects, so that in this perceived usefulness it forms a trust for decision making whether or not to use the system. The assumption is that if the user believes the system is useful, then of course he

will use it, but on the other hand if he does not believe it is useful then the answer will definitely not use it. The perceived usefulness indicators, among others, facilitate the determination, provide information for decision making, facilitate obtaining data, facilitate control and inspection. The higher the level of usefulness for the users, the more satisfied, happy, and interested the users to use it and receive it. This interest will create the initiative of the treasurer or finance department to use the system. This proves that the results of this study are in accordance with Davis's TAM theory which states that perceived usefulness affects the behavior attitude towards using.

H5 testing which states that there is a significant effect of perceived usefulness tobehavioral intention to use of Accounting Information System, the results of H5 are rejected. The acceptance criteria are based on the results of testing using AMOS probability results obtained at 0.632, which is above the required number of 0.05. In addition, the critical ratio number obtained from this relationship is 0.479 <2, which means that the hypothesis is rejected. Based on the results of the study there was no effect of perceived usefulness to behavioral intention to use. The desire to use the system is based more on the needs of the organization so that the treasurer or the finance department does not yet have the assurance of the usefulness of the system. Perceived usefulness indicators, among others, facilitate determination, provide information for decision making, facilitate obtaining data, facilitate control and inspection does not affect usage behavior intentions. This research is in line with the findings of Park (2009), Susanti (2015), and Permatasari (2016) that there is no influence of perceived usefulness to behavioral intention to use. This proves that the results of this study are incompatible with Davis's TAM theory which states that perceived usefulness affectsbehavioral intentions to use.

Behavioral intentions to use are behavioral tendencies to keep using a technology (Davis, 1989 in Chau, 2002). The level of use of a standard on someone can be predicted from the attitude of the user's attention to the standard, for example motivation to keep using or the desire to motivate other users. Hermawan (2008) in Chau (2002) defines interest in behavioral intention to use as an

interest (desire) for someone to perform certain behaviors. According to the TAM theory, perceived usefulness has an effect on usage behavior intentions. Some of the results of this study are consistent with previous studies and some contra. One possibility is that if the Accounting Information System has benefits, there will be intention to use it from the treasurer or the school finance department.

H6 testing which states that there is a significant effect of attitude toward using to behavioral intention to use of Accounting Information System, the H6 results are accepted. The acceptance criteria are based on the results of testing using AMOS obtained by the probability level of 0,000 which is below the required number of 0.05. In addition, the critical ratio number obtained from this relationship is -4.466> 2, which means that the hypothesis is accepted. The behavioral attitude that accepts a system encourages behavioral intentions to use in this case by the treasurer or the school finance department. This proves that the results of this study are in accordance with Davis's TAM theory which states that the attitude toward using affects behavioral intention to use. Feelings of pleasure, enthusiasm, interest, desire to use, and having the initiative to use will encourage someone to strive and have the desire or intention to use the Accounting Information System. The more satisfied someone feels the benefits and convenience of a system, the higher the person's intention to use the system. The user will show his attitude in the context of this attitude, whether he accepts or rejects it. Users will have feelings such as feeling happy or not and interested or not in using. Feelings that exist can even be more about generating behavior that is not of his own volition but because of demands or job obligations.

Intention of behavior in use is a person's desire to do a certain behavior. Someone will do a behavior if they have the desire to do it (Davis, 1989). In this case the user behavior intention is to use the system, so that it becomes a behavioral tendency to use the system. This is called the acceptance phase, because the user shows an attitude of acceptance of use. The positive intention of users to use it is believed to be able to move the user. The level of use can be predicted from the attitude of attention.

Regarding the quantitative analysis that has been done, it is obtained path analysis and hypothesis analysis in addition to the analysis of the validity of the model that has been done. In the model testing carried out with the criteria for goodness of fit index, all requirements refer to the model that is fit. This fit model shows that the model submission can be used. The model that can be used is because the construction of the path model is based on an established theory which also reveals the composition of the model.

The testing of this model uses several fit indices using goodness of fit to measure how fit the research model is being developed. The indication of a fit model or a good model in the study can be seen from the goodness of fit testing criteria as follows:

Table 2. Model Test Criteria

Goodness of fit index	Cut-off value	Research Model Value
X^2 Chi Square	Df, $\alpha = 5\%$	4,362
RMSEA	$\leq 0,08$	0,05
AGFI	$\geq 0,90$	1,000
GFI	$\geq 0,90$	1,000
CMIN/DF	$\leq 2,00$	1,236
TLI	$\geq 0,95$	1,000
CFI	$\geq 0,95$	1,000

Based on table 2, it can be seen that the calculation value in the proposed model meets the acceptance criteria. These results prove that the model is said to be fit or good (Ferdinand, 2014: 63).

In the proposed model obtained acceptance of a system that is influenced by several variables including perceived ease of use, perceived usefulness, attitude toward using, and behavioral intention to use. Davis (1989) in Wijaya (2005: 39) states that the main purpose of TAM is to provide a basis for tracking the influence of external factors on user beliefs, attitudes, and goals. The main constructs of TAM, which are perceived ease of use and perceived usefulness, influence the willingness to use, which in turn affects the actual use that is described by behavioral attitudes, behavioral intentions and real use.

The findings of other similar studies are the models built among them, Wijayanti (2009), Yuadi (2008), Lucyanda (2010), Alharbi (2014), Park (2009), Johnson (2005), Tsai (2014), Fathema (2015), and Permatasari (2016) states that the perceived ease of use has a significant effect on perceived usefulness. Someone will judge that it is useful if they can use it easily. Davis stated that the perceived ease of use influences the adoption process indirectly through perceived usefulness because the perception of usability is more instrumental which results in a system more useful. Perceived ease of use as an intrinsic aspect of use and perceived usefulness as extrinsic aspects of use.

Some of the results of research by Yuadi (2008), Lucyanda (2010), Alharbi (2014), Park (2009), Lule (2012), Fathema (2015), and Permatasari (2016) state that perceived ease of use and perceived usefulness influence attitudes use. Someone will be satisfied and happy to use the system if they believe that the system is easy to use and has benefits so that it will increase their productivity.

Some of the results of research by Yanto (2016), Lucyanda (2010), Alharbi (2014), Tsai (2014), and Fathema (2015) state that perceived ease of use and perceived usefulness have a significant effect on usage behavior intention. The greater the benefits of a system, the higher the intention and effort of someone to use it. Likewise, the easier a system is, the higher the intention and effort of someone to use it. However, it is different from the results of this study which found no influence on perceived usefulness towards behavioral intention to use.

Some of the results of the study by Yuadi (2008), Lucyanda (2010), Alharbi (2014), Park (2009), Fathema (2015), and Permatasari (2016) state that the attitude of use affects the behavioral intention to use. The more satisfied and happy someone feels the benefits of a system, the higher the intention and effort of someone to use the system. Intention of behavior in use is a person's desire to do a certain behavior.

Someone will do a behavior if they have the desire to do it in this case is the user's behavioral intention to use the system, so that it becomes a tendency for behavior to continue using the system. This is called the acceptance phase, because the user shows an attitude of acceptance of the use of the system. The positive intention of

users to use it is believed to be able to move users in using the Accounting Information System.

Based on the results of research on the influence of contract TAM, it can be concluded that each construct in TAM begins with a perceived ease of use, perceived usefulness, attitude toward using, behavior intentions to use which will eventually lead to a person's real use of a system having interrelated influences. Each influence of one variable on a particular variable will have more influence if it is supported by other variables. The series of TAM constructs is basically the steps of a person's acceptance phase of a system by the school financial manager.

CONCLUSIONS

Based on the results of the discussion, conclusions can be drawn in this study, including that the model of acceptance of accounting information systems by school financial managers with the Technology Acceptance Model (TAM) reveals the behavior intention of users to use the system. This shows the acceptance and tendency of behavior to use the system. The positive intention of users to use it is believed to be able to move users in using accounting information systems. The TAM construct which was examined in this study examined the significant influence of perceived ease of use to perceived usefulness; perceived ease of use toattitude toward using; perceived usefulness toattitude toward using; perceived ease of use tobehavioral intention to use; and the attitude toward using to behavioral intention to use. The testing of this TAM model on the acceptance of accounting information systems by school finance managers also resulted in the absence of a significant influence between perceived usefulness and behavioral intention to use.

Based on these conclusions, the suggestion that can be conveyed in this study is that based on the results of the study, the phase of acceptance of accounting information systems by school financial management based on Technology Acceptance Model (TAM) is shown through a series of acceptance constructs namely perceived of ease of use, perceived usefulness, attitudes toward using, and behavioral intention to use a system. It is expected that the acceptance of an accounting information system by school financial managers can encourage the implementation of accountable financial reporting at schools. In addition, based on the results of the study, testing that the construct that has a significant regression coefficient value in supporting the behavioral intention to use financial information systems is the perceived ease of use. The effect of perceived ease of use to behavioral intention to use is not even in Davis's TAM model. So this is a development in the TAM model. The easier a system is to use, the higher the person's intention to use it. It is expected that institutions and developers of accounting information systems can facilitate a system that is easy to apply in school financial reporting.

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