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Perception of Acceptance of Accounting Information Technology On the Quality of Financial Reports with the Technology Acceptance Model Theory Approach

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Abstract

This study uses the Technology Acceptance Model (TAM) approach to examine how perceived usefulness and ease of use of information technology affect the quality of financial reports in hotel businesses in Jayapura City. Data from 101 individuals were collected, and multiple linear regression analysis was used for analysis. With values of 0.005 and <0.001 ($p<0.05$), the findings indicate that perceived ease of use (X1) and usefulness of technology (X2) significantly affect the quality of financial reports (Y). These two factors explain 81.9% of the variance in the quality of financial reports, based on the coefficient of determination (R2) of 0.819. The importance of using accounting information technology to improve the effectiveness and transparency of financial reporting is the main topic in this study.

Introduction

Rapid technological developments have caused many aspects to be shifted to digital (Bissalam & Wahyudin, 2024) . Through digitalization, various activities that are usually carried out and require a lot of time or equipment have become practical (Faizal et al., 2023) . Financial report management, states that digitalization in financial report management minimizes the complexity in compiling various types of reports (Haidi Bantara et al., 2024) . In addition, accessibility to reports is much easier and more practical (Khoirunisa & Suherman, 2023). Users do not need to search for a particular report they want by checking the documented reports one by one. Because just by entering a few keywords or checking reports that are in a certain category, the report you are looking for can be found.

According to this concept created by Fred Davis in 1989, perceived utility and ease of use are the two main criteria that influence a person's decision to use technology. *The Technology Acceptance Model theory* focuses on how users' attitudes toward a technology are influenced by their perceptions of its ease of use and usefulness, which in turn influences their willingness to use the technology and their actual usage behavior. This paradigm is often used to understand technology adoption in a number of domains, including digital gadgets, business applications, and information systems. According to the concept of utility and ease of use created by Fred Davis in 1989, the two main factors that influence a person's decision to use a technology are perceived utility and ease of access. TAM focuses on how

users' attitudes toward a technology are influenced by their perceptions of its ease of use and usefulness, which in turn influences their willingness to use the technology and their actual usage behavior. This paradigm is often used to understand technology adoption in a number of domains, including digital gadgets, business applications, and information systems. (Suaidah, 2021) .

One type of business that uses financial reports is hospitality. The financial reports of companies in the hospitality sector include information that describes the financial condition of the hotel, such as revenue, operating costs, assets, liabilities, and profits or losses generated (Suot & Koleangan, 2020) . This report is very important to help management decide various things, as well as provide an understanding to investors or other parties involved about the hotel's financial performance.

In today's digital era, the need for digitalization of financial reports is increasingly urgent (Meningkatkan et al., 2024) . The use of digital systems in financial reporting allows automation of accounting processes, increased data accuracy, and real-time access to information, which is crucial in the fast-paced hospitality industry. With digitalization, hotels can manage financial reports more efficiently, reduce manual errors, and increase transparency and accountability, which ultimately supports more informed decision-making and better business management strategies.

Several previous studies have reviewed the perception of ease of use of TAM theory (Hutauruk, 2022; Nustini & Adhinagari, 2020; Rasmon, 2023; Sayekti & Putarta, 2016) . Several studies have found that the perception of ease of use of technology can affect the superiority of the technology itself. Therefore, reviewed from the TAM theory, the researcher wants to analyze the relationship between the perception of ease obtained from the digitization of financial reports in the hospitality sector on the quality and reliability and accuracy of financial reports.

Research methods

This study combines descriptive and quantitative methodologies. According to (Sugiyono, 2019) , the term "quantitative research technique" is used to describe a scientific approach that is primarily positivistic (Sembiring, 2021) . This strategy is used to conduct research on a specific population or sample and utilize data collected through research instruments. To assess the effectiveness of existing theories, data analysis is carried out through statistics or mathematics. Collecting data on the use of information technology in several hotels in Jayapura, this study uses a survey through a questionnaire.

The nature of research refers to the characteristics or approaches used in a study, like explorative, descriptive, or explanatory. Determining the nature of the research depends on the main purpose of the research and the volume of data to be obtained. The nature of this research is based on quantitative, because the volume involved is numerical data.

According to (Sugiyono, 2019) , Population size can be estimated as an area that includes a collection of objects or subjects with a specific number and attributes. These characteristics have been previously determined by researchers as the focus of the study. Population is an important source of data to be studied in depth, with the ultimate goal of obtaining findings that can be processed and formulated into relevant conclusions and support the research. This concept is the basis for the data collection process to ensure that the research results are representative and valid. Medium to large hotels in Jayapura City that have adopted information technology in managing financial reports.

With some features that represent the entire community, the sample is only a small part of the total elements in the population, claims (Sugiyono, 2019) . Non-diversity sampling, which is not random in selecting the sample. Sampling techniques can be used in this study (Libna et al., 2024) . Purposive sampling is a method used, which gives researchers priority

to select samples that are considered most relevant and consistent with the objectives of the study. This approach ensures that the data obtained supports an in-depth analysis of the phenomenon being studied (Budi Hartono, Hanung Eka Atmaja, Axel Giovanni, Clarisa Alfa Lionora, Alief Rizaldi, Aldo Arul Hermawan, 2025; Islam et al., 2024) . This sample study involved distributing questionnaires and conducting surveys at several hotels in Jayapura City. The source of information used in this study is primary data. It is called a primary data source because the information is obtained directly from the distribution of questionnaires by the sample. According to (Sugiyono, 2019) , primary data is a type of data obtained directly from the main source by the data collector. This source directly provides the information needed without intermediaries, so that the data produced tends to be more authentic and relevant to the research objectives.

Data were collected through the distribution of questionnaires to research samples, which were then referred to as respondents. The questionnaire will be given to respondents through the use of electronic media, namely Google Form, which includes the distribution of written questions. The researcher's questionnaire is a questionnaire that has been designed in advance. In the questionnaire there are questions or statements that do not allow for flexibility in answers because the researcher has offered alternative solutions.

The Likert scale is used by the author to measure the scale of the questionnaire. When assessing the attitudes, beliefs, and opinions of individuals or groups about a social problem, the Likert scale is used., claim (Sugiyono, 2019) . By using the Likert scale (1 = strongly disagree, 2 = disagree, 3 = quite agree, 4 = agree, 5 = strongly agree).

Simple linear regression analysis is a data analysis technique used in this study twice (Maulana et al., 2024; Putri et al., 2024) . Software called SPSS version 27 was used to perform the analysis. The first test is the validity test. The validity test in this study was carried out to ensure that all questionnaire items that had been distributed were valid. The validity test in this study used the Pearson Correlation test. If the calculated r value is more than the r table, then it can be ascertained that the questionnaire items are valid.

The second test is a reliability test, which is carried out to ensure that the questionnaire items are reliable. The Cronbach Alpha test is used in assessing the reliability of this study. Questionnaire items are categorized as reliable if the Cronbach Alpha value is more than 0.60. The traditional assumption test is carried out next .

Normality Test

The normality test was conducted to ensure that the research data was normally distributed (Qurnia Sari et al., 2017) . The normality test was conducted using the Kolmogorov-Smirnov test. If the value obtained is more than the 5% significance level, which is 0.05, then the research data is confirmed to be normally distributed (Usmadi, 2020) .

Multicollinearity Test

To find a high correlation between independent and dependent variables, a multicollinearity test is used (Hanifah et al., 2024; Novisah, 2024) . The multicollinearity test in this study was carried out using the VIF (Variance Inflation Factor) test. If the tolerance value is >0.01 and the VIF value <10, then it can be ascertained that there are no symptoms of multicollinearity in the research data (Suswati & Rahayu, 2019) .

Heteroscedasticity Test

To ensure that there are no signs of heteroscedasticity in the research data, a heteroscedasticity test is used. The Glejser test is used to test for heteroscedasticity; if the significance value is higher than the significance threshold of 5% or 0.05, it can be concluded

that the research data does not show any symptoms of multicollinearity. (Basri & Subarjo, 2024) .

Hypothesis Testing

The hypothesis in this study was tested using analysis regression linear multiple Which consists of from test coefficient determination, And test t. The following is the formulation of the hypothesis in this study.

Coefficient of Determination Test (R2)

The coefficient of determination test is conducted to determine the extent to which the independent variable is able to explain the variations that occur in the dependent variable in a research model. The extent to which changes in the dependent variable can be explained by the independent variables included in the model is indicated by the coefficient of determination. This test aims to measure the contribution of the independent variable to the dependent variable, so that it can assess the level of reliability of the research model in explaining the relationship between variables (Ningsih et al., 2024) .

t-test

In this case, the t-test is conducted to determine the type of influence of the independent variable on the dependent variable. If the ttable value is smaller than the tcount value, then the independent variable has a positive impact on the dependent variable. If the significance value is less than 0.05, then the existing influence is significant. (Juliansyah et al., 2024) .

Research Results and Discussion n

This study was conducted in the hotel service industry in Jayapura City. Several factors, including hotels that have implemented accounting information technology, are part of the sampling technique used in this study (Eko Setiawan et al., 2023) . By distributing surveys directly via the WhatsApp application, this study utilizes primary data sources. A total of 101 respondents were sampled in this study. Google Forms were used to distribute questions online during the data collection period of November-December 2024. The researcher will immediately process and explain the research findings into the following analysis after collecting data from 101 respondents:

Table 1
Distribution Level Return of Questionnaire

Information	Amount	Presentation
Questionnaire Which shared	101	100%
Questionnaire Which No known	0	-
Questionnaire Which return	101	100%

Source : Data processed by researchers, 2024

Primary data comes from a survey of respondents working in the hospitality industry in Jayapura City. One hundred and ten questionnaires were distributed. A total of 101 (100%) questionnaires were returned in full, in accordance with the number of questionnaires returned; the rest were not recognized or returned. This indicates that the respondents of this study have a relatively high return rate.

Research Data Analysis

This research design uses a quantitative research approach, and data were collected through questionnaires. Data were analyzed using validity, reliability, normality,

multicollinearity, heteroscedasticity, determination coefficient (R2) , validity test, reliability test and T test.

Instrument Test

Validity Test

The purpose of the validity test is to evaluate the reliability of the questionnaire used to collect information from respondents for research (AA Istri & Rizki Fadila, 2023) . Valid data is a great research tool. The table output from SPSS software shows the validity of each question. Decisions about the validity test are made using the following criteria, with a significance level of 5% or 0.05 . The results of the questionnaire validity test for variables X1, X2, and Y in this study:

Table 2
Results of Validation Testing of Variable X1

Item	r count	r table	Sig	Caption
Convenience and benefits				
X1	0.2848	0,1956	0,00	valid
X2	0,3590	0,1956	0,00	valid
X3	0,2699	0,1956	0,00	valid
X4	0,3982	0,1956	0,00	valid
X5	0,4242	0,1956	0,00	valid
X6	0,4477	0,1956	0,00	valid
X7	0,2255	0,1956	0,00	valid
X8	0,6141	0,1956	0,00	valid
X9	0,4356	0,1956	0,00	valid
X10	0,2016	0,1956	0,00	valid
X11	0,7523	0,1956	0,00	valid
X12	0,8119	0,1956	0,00	valid
X13	0,7999	0,1956	0,00	valid
X14	0.7215	0.1956	0.00	valid

Source : Data processed with SPSS, 27, 2024

Table 3
X2 Variable Validation Test Results

Item	r count	r table	sig	information
Variable X2				
X1	0.6824	0.1956	0.00	Valid
X2	0.8528	0.1956	0.00	Valid
X3	0.7303	0.1956	0.00	Valid
X4	0,8271	0,1956	0,00	Valid
X5	0,8718	0,1956	0,00	Valid
X6	0,8987	0,1956	0,00	Valid
X7	0,8811	0,1956	0,00	Valid
X8	0,8671	0,1956	0,00	Valid
X9	0,6754	0,1956	0,00	Valid
X10	0.8844	0.1956	0.00	Valid

Item	r count	r table	sig	information
Variable X2				
X11	0.8230	0.1956	0.00	Valid
X12	0.8908	0.1956	0.00	Valid
X13	0.8491	0.1956	0.00	Valid
X14	0.8777	0.1956	0.00	Valid

Source : Data processed with SPSS, 27, 2024

Table 4
Results of Validation Testing of Y Variable

Item	r count	r table	Sig	Caption
Variable Y				
Y1	0.2848	0.1956	0.00	valid
Y2	0.3590	0.1956	0.00	valid
Y3	0.2699	0.1956	0.00	valid
Y4	0.3982	0.1956	0.00	valid
Y5	0.4242	0.1956	0.00	valid
Y6	0,4477	0,1956	0,00	valid
Y7	0,2255	0,1956	0,00	valid
Y8	0,6141	0,1956	0,00	valid
Y9	0,4356	0,1956	0,00	valid
Y10	0,2016	0,1956	0,00	valid
Y11	0,7523	0,1956	0,00	valid
Y12	0.8119	0.1956	0.00	valid
Y13	0.7999	0.1956	0.00	valid
Y14	0.7215	0.1956	0.00	valid

Source : Data processed with SPSS, 27, 2024

Each item in variables X1, X2, and Y is considered valid based on the comparison of the calculated r value which is greater than the r table (0.1956) with a significance of 0.00. This confirms that the research instrument can be relied on to produce accurate information regarding the perception of acceptance of accounting information technology in improving the quality of financial reports in the hotel services sector in Jayapura City. Validity testing is an important step in the research process that evaluates the validity of the questionnaire for data collection.

Reliability Test

The purpose of the reliability test is to determine how reliable the measuring instrument used in this study is. The Cronbach's Alpha method is used to test reliability in relation to the perception of accounting information technology adoption. This approach attempts to show the consistency of respondents across variables that reflect the extent to which accounting information technology is accepted as a means to improve the quality of financial reporting. By using the Cronbach's Alpha technique, the decision of the reliability test is based on the fact that if the Cronbach's Alpha value is more than 0.6, then the reliability is considered satisfactory. In the context of the adoption of accounting information technology in the hospitality sector in Jayapura City, a Cronbach's Alpha value of more than 0.6 indicates that all elements are reliable and the overall test consistently has good reliability.

Table 5
Reliability Test Results

No	Variables	*Cronbach's Alpha*	Critical Value	Caption
1	X1	0.894	0.6	reliable
2	X2	0.975	0.6	reliable
3	Y	0.980	0.6	reliable

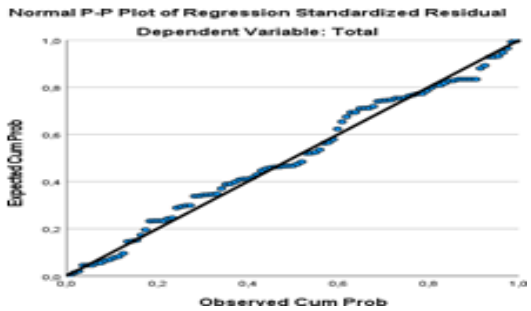
Source : Data processed with SPSS, 27, 2024

The results of the reliability test show that all variables X1, X2, and Y have Cronbach's Alpha greater than 0.6. This means that the instruments used in this study are consistent and reliable in measuring the extent to which accounting information technology is perceived and its influence on the quality of financial reports in the hotel industry in Jayapura City.

Classical Assumption Test Results

Normality Test

Normally distributed data can be tested using the Normality test. The first step is to check the distribution of data that forms a diagonal straight line on the Normal Probability Plot graph, as shown in the following table:



Source : Data processed with SPSS, 27, 2024

Figure 1. Normality Test Results

Since the appearance of the Normal Probability Plot graph can be misleading if not observed carefully, analysis can also be done statistically using the Kolmogorov-Smirnov test. To state that the data being tested is normal in the normality test with this statistical method, the Asymp. Sig (2-tailed) value must be greater than 0.05 (Pratama, 2018) . If so, the data can be considered normal, as shown in table 6.

Table 6
Results Data Normality Testing

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		101
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	6,42034243
Most Extreme Differences	Absolute	,074
	Positive	,074
	Negative	-,071
Test Statistic		,074
Asymp. Sig. (2-tailed)[c]		,191

Source : Data processed with SPSS, 27, 2024

The results of the Kolmogorov-Smirnov test show that with a sample size of 101, the Asymp. Sig (2-tailed) value of 0.191 is greater than 0.05, which indicates that the residual data is not significantly different from the normal distribution, so it can be concluded that the data is normally distributed with a test statistic value of 0.074 and positive and negative extreme differences of 0.074 and -0.071, respectively.

Multicollinearity Test Results

Table 7
Results VIF Testing (Variance Inflation Factor)

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kemudahan_dan_Manfaat	,696	1,436
	Kegunaan Teknologi	,696	1,436

a. Dependent Variable: Pengunaan Teknologi Informasi Akuntansi

Source : Data processed with SPSS, 27, 2024

The independent variables of Ease and Benefits and Usefulness of Technology each have a VIF value of 1.436 and a tolerance value of 0.696 according to the results of the multicollinearity test using the Variance Inflation Factor (VIF), which shows that the VIF value is far below the significant limit set at 10 and the Tolerance value is far above the critical limit of 0.1 which is usually used to detect multicollinearity in the regression model. These values indicate that the two variables do not have a strong linear relationship with each other which can cause distortion in the estimation of the regression coefficient. Thus, it can be concluded that there is no significant multicollinearity problem in this model, so that the assumption of independence between independent variables is met and the results of the regression estimation can be interpreted validly.

Heteroscedasticity Test Results

Table 8
Results *Glacier* Test
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,513	4,409		1,931	,056
	X1	-,009	,044	-,026	-,204	,839
	X2	-,799	1,368	-,074	-,584	,561

Source : Data processed with SPSS, 27, 2024

It can be concluded that there is no evidence of heteroscedasticity in this regression model because the residual variance is constant and the assumption of homoscedasticity has been met. The results of the heteroscedasticity test using the Glejser test show that the significance values (Sig.) for the independent variables X1 and X2 are 0.839 and 0.561,

respectively, both of which are greater than the significance level of 0.05. Thus, the model can be considered eligible for additional analysis.

Hypothesis Testing
Coefficient of Determination Test (R2)

Table 9
Results Testing the Coefficient of Determination (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,905[a]	,819	,815	6,486

a. Predictors: (Constant), X2, X1
Source : Data processed with SPSS, 27, 2024

The results of the determination coefficient test (R2) of 0.819 indicate that the independent variables in this model explain 81.9% of the variation in the dependent variable. This shows that this model is able to explain the relationship between the independent variables (X1 and X2) with the dependent variable well. 18.1% is the influence of other variables not included in this study that are not part of the model. The correlation pattern between variables in this study can be explained well by this model, which has a high determination coefficient.

t-Test Results

Using the premise that data are normally distributed, the t-test is a statistical technique for comparing the means of two independent or paired data sets to determine whether the observed differences are statistically significant or simply the result of chance (Kumala et al., 2024) .

Table 10
Results Testing t
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-100,386	6,940		-14,465	<,001
	X1	-,198	,068	-,149	-2,889	,005
	X2	41,188	2,141	,994	19,241	<,001

a. Dependent Variable: Y
Source : Data processed with SPSS, 27, 2024

The results of the t-test show that the independent variable X1 has a t-value of -2.889 and a significance value of 0.005 lower than the significance limit of 0.05. Conversely, the independent variable X2 has a significant effect on the dependent variable Y, with a significance value of less than 0.001 also lower than the significance limit of 0.05. Overall, it can be seen that both variables in this model have a statistically significant impact on the dependent variable.

Discussion

The use of accounting information technology in the hotel industry in Jayapura City significantly affects the quality of financial reports. There were 101 research participants, representing a 100% participation rate. 51% of respondents were female and 49% were male, with 81% of respondents aged between 18 and 25 years. 55% of respondents were employees, 40% were freelancers, and 5% were managers. The validity of the questionnaire as a measuring instrument was demonstrated by validity testing, which revealed that all items of variables X1, X2, and Y had a calculated r value greater than the r table (0.1956) with a significance of 0.00. In addition, the Cronbach's Alpha values of each variable - 0.894 (X1), 0.975 (X2), and 0.980 (Y) were above 0.6, indicating strong reliability. Several traditional assumption tests, such as the normality test using Asymp. Sig, were used in the data analysis process. The heteroscedasticity test shows a significance value for variables X1 and X2 of 0.839 and 0.561 (> 0.05), respectively, the multicollinearity test produces a VIF value of 1.436 and a tolerance of 0.696, and a sig value of 0.191 (> 0.05). These findings verify that there are no classical assumption problems in the data. The results of the regression test show that the quality of financial statements is greatly influenced by variables X1 (Convenience) and X2 (Technology Benefits). The quality of financial statements is greatly influenced by variable X2, while variable X1 has a t-value of -2.889 and a significance level of 0.005 (<0.05).

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