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Research Article

Perceived Usefulness, Perceived Ease of Use, Trust, and the Regional Government Information System (SIPD)

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Abstract: Transparent, accountable, and efficient regional financial management is a key responsibility in ensuring good governance. One of the government's efforts to realize this is through the implementation of an accounting information system known as the Regional Government Information System (SIPD), which plays a critical role in planning, budgeting, and financial reporting within local governments. However, the success of SIPD implementation depends not only on the quality of the system itself, but also on the level of user acceptance and usage. This study aims to examine the influence of perceived usefulness, perceived ease of use, and trust on the acceptance of SIPD use at the Regional Financial and Asset Management Agency (BPKAD) of Karangasem Regency. The sample was determined using non-probability purposive sampling, with 36 employees who use SIPD as respondents. Data analysis was conducted using multiple linear regression analysis. The results indicate that perceived usefulness, perceived ease of use, and trust have a positive effect on SIPD acceptance. This suggests that when the system is perceived to improve performance, productivity, and effectiveness; simplify tasks; be easy to use, understand, and learn; enhance user skills; be trustworthy; and provide security and protection, user interest, satisfaction, and usage frequency will increase. Theoretically, this study supports the Technology Acceptance Model (TAM) in explaining the influence of perceived usefulness, perceived ease of use, and trust on SIPD acceptance. Practically, the findings can be used as input and evaluation material for further SIPD development.

Keywords: Perceived Ease of Use; Perceived Usefulness; SIPD Acceptance; Technology Acceptance Model; Trust.

1. Introduction

Technological developments in the era of globalization, accompanied by advancements in digital-based information systems, are accelerating rapidly. A tangible impact is seen in data processing, which significantly influences the application of information systems in meeting an organization or company's need for fast, precise, relevant, and accurate information. This is evident in the shift from manual data processing systems to computerized systems (Endaryati, 2021:19). The progress and development of information systems can also be observed in government agencies, where each institution is required to implement technological changes that offer competitive advantages and future benefits. The use of accounting information systems benefits those directly involved, such as financial personnel and others who gain advantages from the system in government institutions (Nurhayati, 2022).

The authority to manage regional financial governance, aiming to ensure maximum accountability for regional fund management, lies with the Regional Financial and Asset Management Agency (BPKAD). BPKAD of Karangasem Regency serves as a financial management body coordinating other regional work units managing local revenue. BPKAD is one of the Regional Apparatus Organizations (OPD) responsible for producing reports that support decision-making processes. It utilizes information systems to assist in reporting

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activities related to regional governance policy implementation in budgeting, treasury, accounting, and reporting functions.

Initially, BPKAD Karangasem used an accounting information system application called the Regional Financial Management Information System (SIPKD). However, as of early 2021, based on Ministry of Home Affairs Regulation No. 70 of 2019, SIPKD was replaced by a new accounting information system known as the Regional Government Information System (SIPD), effective from September 27, 2019.

The implementation of SIPD in local governments, especially in Karangasem Regency, remains relatively new. As such, employee adaptation poses a particular challenge, especially for BPKAD Karangasem. In contrast, regencies like Badung and Gianyar, which have more advanced IT infrastructure and resources, are further along in adopting such systems. Karangasem, still in its development stage, better reflects the real conditions of adopting a new system.

The use of SIPD at BPKAD Karangasem has not always proceeded as expected. Observations of SIPD users at BPKAD identified several issues: (1) technical system errors, (2) network disruptions, (3) internal system issues such as interface design and data input procedures, (4) human error in data entry, and (5) lack of training or outreach (researcher interviews with staff). The success of SIPD implementation depends not only on technical aspects but also on the readiness and acceptance of the local government apparatus (Wilansari et al., 2022).

User acceptance of technology is influenced by several factors, including perceived usefulness, perceived ease of use, and trust in the adopted system (Davis, 1989). Perceived usefulness refers to users' beliefs that the technology will enhance job performance. When employees feel the system increases efficiency, they are more likely to adopt it. Studies by Suryani & Merkusiwati (2022) and Pramesti & Damayanthi (2024) affirm that perceived usefulness affects system usage interest. However, Bancoro (2024) found that perceived usefulness has no significant effect on user engagement with technology.

Perceived ease of use is the extent to which individuals believe that using the system will be effortless. The easier a system is to use, the more likely it will be accepted. Dhagarra et al. (2020) and Utari & Wirakusuma (2024) found that ease of use significantly affects technology use and improves individual performance. In contrast, Gita & Juliarsa (2021) and Lestari & Oktaviani (2022) reported that perceived ease of use had no influence on the intention to use technology.

Trust represents a user's belief that the system is secure and reliable (Gita & Juliarsa, 2021). It is shaped by individual context and social situations. People tend to choose systems or services recommended by those they trust. Studies by Gita & Juliarsa (2021) and Lestari & Oktaviani (2022) show that trust positively influences system usage intentions. However, Afandi et al. (2021) found no such influence.

Based on prior research, it can be concluded that if users perceive a system as beneficial, easy to use, and trustworthy, their acceptance and use will increase. Conversely, persistent barriers in using the system may hinder SIPD implementation, potentially compromising the effectiveness of local government services. Therefore, this study investigates the factors affecting the acceptance of accounting information systems such as SIPD. The theoretical framework used is the Technology Acceptance Model (TAM), which analyzes and explains factors influencing technology acceptance (Davis, 1989). TAM posits that the higher the perceived usefulness and ease of use, the greater the likelihood of technology adoption. Trust is also crucial, particularly in systems related to public finance and administration. According to TAM, systems perceived as easy to use are more frequently selected and considered useful by users (Wicaksono, 2022:3).

2. Literature Review

2.1. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) was first introduced by Davis in 1989 and has since been adopted and further developed by various researchers. TAM was derived from the Theory of Reasoned Action (TRA), a theory that explains how an individual's perception of something influences their attitude and behavior. According to Venkatesh & Davis (2000), TAM is one of the most effective models for explaining user behavior toward new information technology systems. TAM, developed from psychological theories, explains factors that influence an individual's intention to use a system or technology, which are based on trust, attitude, intention, and user behavior relationship (Davis, 1989). Wicaksono (2022:16) stated that several factors influence individuals in using systems, including perceived usefulness, perceived ease of use, social influence, trust, facilitating conditions, subjective norms, hedonic motivation, and price value. Figure 1. Illustrates the TAM framework.

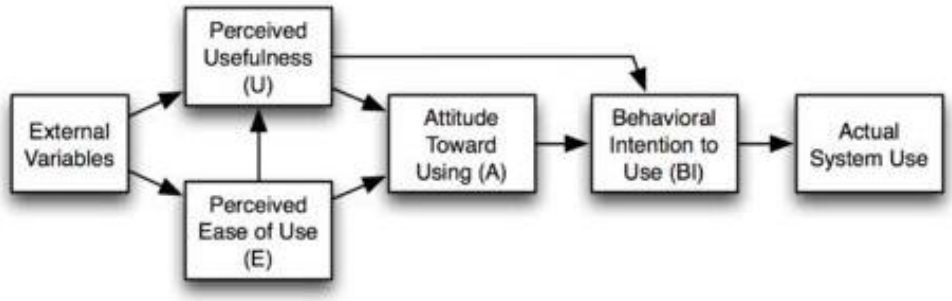

Figure 1. Technology Acceptance Model (TAM)

Source: Venkatesh & Davis (2000)

Based on Figure 1 TAM comprises five constructs that help explain user behavior in accepting technology, namely:

a. Perceived Usefulness: Refers to the degree to which a person believes that using a system will improve their job performance.
b. Perceived Ease of Use: Refers to the belief that using a technology system will re-quire minimal effort.
c. Attitude Toward Using: Refers to the general feeling that using the system is favor-able or unfavorable, as well as the user's positive or negative perception of perform-ing the behavior.
d. Behavioral Intention to Use: A user's attitude and behavior toward a technology system can predict the level of usage. A system that meets user needs, reliability, and performance will result in user satisfaction.
e. Actual System Use: Refers to the actual condition of system usage. Users will be satisfied if the system is easy to use and improves productivity, as reflected in actual usage.

2.2. Regional Government Information System (SIPD)

The Regional Government Information System (SIPD) is a system implemented by local governments to manage development, financial, and administrative data. SIPD provides various types of information, such as:

a) Regional development information
b) Regional financial information
c) Other regional government information

SIPD is intended to integrate regional planning and development information from planning to execution, administration, reporting, and accountability. It aims to ensure data is

accurate, accountable, transparent, and reliable, enabling effective, efficient, and sustainable public services. SIPD was officially launched nationally in 2021, mandating all local governments to transition from the previous system, the Regional Financial Management Information System (SIPKD), to SIPD.

At the operational level, BPKAD (Regional Financial and Asset Management Agency) is the primary user of SIPD for budget data input, cash management, and financial reporting. Through SIPD, BPKAD handles processes such as RKA (Work and Budget Plan), DPA (Budget Implementation Document), SPM (Payment Order), SP2D (Fund Disbursement Order), LRA (Budget Realization Report), balance sheets, operational reports, financial reconciliations, and other financial reports.

2.3. Theoretical Hypotheses

2.3.1. The Influence of Perceived Usefulness on the Acceptance of SIPD

Perceived usefulness is defined as the extent to which an individual believes that using a system will enhance their job performance (Davis, 1989). In the context of SIPD, this refers to employees' beliefs that the system simplifies administrative tasks, speeds up budgeting processes, and reduces manual work. Prior studies (Harryanto et al., 2018; Putri & Suaryana, 2021; Suryani & Merkusiwati, 2022; Sugiantoro, 2023; Febrianti & Fiddin, 2024; Deno & Mukhlis, 2024) indicate that perceived usefulness positively influences system adoption.

H1: Perceived usefulness has a positive effect on the acceptance of SIPD.

2.3.2. The Influence of Perceived Ease of Use on the Acceptance of SIPD

Perceived ease of use refers to the extent to which an individual believes that using a system requires little effort (Davis, 1989). A system that is easy to understand and operate is more likely to be accepted by users. In the context of SIPD, ease of use can be measured by its simplicity, intuitive user interface, and available user support. Prior studies (Aditya & Dwiana Putra, 2021; Putri & Suaryana, 2021; Lestari & Oktaviani, 2022; Utari & Wirakusuma, 2024; Pramesti & Damayanthi, 2024) found a significant positive relationship between ease of use and system adoption.

H2: Perceived ease of use has a positive effect on the acceptance of SIPD.

2.3.3. The Influence of Trust on the Acceptance of SIPD

Gefen et al. (2003) stated that trust in information technology encompasses three key aspects: data security, system reliability, and developer credibility. In the SIPD context, trust refers to users' confidence in the system's safety, reliability, and ability to provide accurate and timely information. A decrease in trust can reduce users' intention and interest in using the system. Previous studies (Dhagarra et al., 2020; Gita & Juliarsa, 2021; Hidayatulah et al., 2023; Swandani & Diatmika, 2022; Putra & Lasmi, 2024) support the positive and significant influence of trust on system acceptance.

H3: Trust has a positive effect on the acceptance of SIPD.

3. Research Methods

This research uses a quantitative approach with a causal associative design to analyze the influence of perceived usefulness, perceived ease of use, and trust on the acceptance of the Regional Government Information System (SIPD) at BPKAD Karangasem Regency. This approach allows for the objective measurement of the relationship and influence between variables using empirical data.

Data was collected by distributing questionnaires directly to the research location, preceded by interviews with selected employees as research participants. The study employed quantitative data, specifically scores from respondents' answers on the questionnaires. The

research was conducted at the Regional Financial and Asset Management Agency (BPKAD) in Karangasem Regency, targeting all employees who directly use SIPD in their daily work.

The sampling method used was non-probability sampling with purposive sampling criteria: (1) employees of BPKAD Karangasem who use SIPD, and (2) those who have worked in relevant departments for at least one year. A total of 36 respondents met these criteria.

Descriptive statistics were used to provide an overview of respondent characteristics and research variables. To assess the influence of independent variables on the dependent variable, multiple linear regression analysis was employed. Prior to regression analysis, instrument testing was conducted to ensure the validity and reliability of the questionnaires. Classical assumption tests included normality, multicollinearity, and heteroscedasticity tests to ensure unbiased and reliable regression results. Data processing was conducted using SPSS version 27.

The following multiple linear regression model was used:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$

Where:

Y = Acceptance of SIPD

α = Constant

β = Regression coefficient

X_1 = Perceived Usefulness

X_2 = Perceived Ease of Use

X_3 = Trust

ε = Standard error

4. Results and Discussion

Results

The questionnaire distribution and respondent characteristics involved the process of distributing questionnaires directly to respondents to collect basic information about them, such as name, gender, length of service, the cooperative sector they work in, and their field of work. The data in this study were obtained by distributing questionnaires to four sectors as SIPD users at the BPKAD of Karangasem Regency. Distribution was carried out directly to general section or secretariat in printed form or print out. A total of 36 questionnaires were distributed. Respondents consisted of agency heads, secretaries, division heads, sub-division heads, and staff in each division. The questionnaires were distributed from June 2, 2025, to June 11, 2025.

The respondents in this study were 36 employees who used SIPD in their work and had worked for at least one year. Respondent characteristics were classified based on age, gender, education level, length of service, and current position. The characteristics of the 36 respondents in this study are outlined in Table 1 below.

Table 1. Respondent Characteristics

No	Characteristics	Classification	Number of people)	Percentage (%)
1	Age	21-30 years old	3	8
		31-40 years	8	22
		41-50 years	19	53
		>50 years	6	17
	Total		36	100
2	Gender	Man	20	56
		Woman	16	44
	Total		36	100
3	Level of education	High School/Vocational School/Senior High School	4	11
		Diploma I/II/III	2	6
		Bachelor's Degree	14	39
		Bachelor's/Master's/Doctoral Degree	16	44
	Total		36	100
4	Length of work	<1 year	0	0
		1-10 years	6	17
		>10 years	30	83
	Total		36	100
5	Current Position	Head of Agency	1	3
		Head of Division	3	8
		Head of Sub-Division	8	22
		Staff	24	67
	Total		36	100

Source: Processed Primary Data, 2025

Descriptive statistics is an analysis method used to describe data based on the average value (mean), standard deviation, and maximum and minimum values (Sugiyono, 2022:206). In this study, each variable was measured using a four-point Likert scale. The results of the descriptive statistical analysis of the research variables are shown in Table 2 below.

Table 2. Descriptive Statistics Results of Research Variables

	N	Minimum	Maximum	Mean	Standard Deviation
Perceived Usefulness	36	20	38	31.61	4,265
Perceived Ease of Use	36	18	29	25.00	2,828
Trust	36	15	30	24.97	3,676
Acceptance of Use of SIPD	36	14	22	19.28	1,876
Valid N (listwise)	36				

Source: Processed Primary Data, 2025

The perceived usefulness variable was measured using ten statement items. The lowest average score was 3.08, which falls into the good category, meaning respondents felt using SIPD could reduce difficulties in the work process. The highest average score was 3.22, which falls into the very good category, meaning respondents felt using SIPD could help, facilitate, and improve the quality of their work.

The perceived ease of use variable was measured using eight items. The lowest average score was 3.03, which falls into the good category, indicating that respondents felt skilled in using SIPD and therefore did not frequently make errors. The highest average score was 3.22, which falls into the very good category, indicating that respondents felt assisted in developing their skills and work competencies when using SIPD.

The trust variable was measured using eight statement items. The lowest average score was 2.83, which falls within the good category, meaning respondents felt they frequently

experienced disruptions in SIPD operations, which could hinder their work. The highest average score was 3.22, which falls within the very good category, meaning respondents felt SIPD provided accurate information.

The normality test was performed using the Kolmogorov-Smirnov test. This test aims to determine whether the confounding factors or residuals in the regression model have a normal distribution. If the Asymp.sig coefficient (2-tailed) is greater than the significance level (α=0.05), the data is said to be normally distributed (Ghozali, 2018:184). The results of the normality test are shown in Table 3 below:

Table 3. Normality Test Results

	Unstandardized Residual
N	36
Kolmogorov-Smirnov Z	0.081
Asymp.Sig. (2-tailed)	0.200

Source: Processed Primary Data, 2025

The results of the normality test using the One-Sample Kolmogorov-Smirnov Test in Table 4.6 obtained a significance value of 0.200, greater than 0.05. This means that the regression equation model in this study is normally distributed.

The multicollinearity test aims to determine whether a correlation exists between independent variables in the regression model. The test is performed using the tolerance value and Variance Inflation Factor (VIF). If the tolerance value is >0.01 or the VIF value is <10, the model is considered free from multicollinearity (Ghozali, 2018:157). The results of the multicollinearity test are shown in Table 4.

Table 4. Collinearity Test Results

Variables	Collinearity Tolerance	VIF Statistics	Information
Usability Perception (X1)	0.831	1,204	Multicollinearity Free
Perceived Ease of Use (X2)	0.901	1,099	Multicollinearity Free
Trust (X3)	0.765	1,307	Multicollinearity Free

Source: Processed Primary Data, 2025

Based on Table 4, it shows that the tolerance value of all variables is greater than 0.10 and the VIF value of all variables is less than 10. This can be concluded that the regression equation model is free from collinearity elements.

The heteroscedasticity test aims to determine whether there is inequality in the variance of residuals from one observation to another in the regression model. The test is conducted using the Glejser test, which indicates that if the significance level of each independent variable is greater than 0.05, heteroscedasticity is absent (Ghozali, 2018:178). The results of the multicollinearity test are shown in Table 5.

Table 5. Heteroscedasticity Test Results

Variables	Sig	Information
Usability Perception (X1)	0.408	Free of Heteroscedasticity
Perceived Ease of Use (X2)	0.316	Free of Heteroscedasticity
Trust (X3)	0.341	Free of Heteroscedasticity

Source: Processed Primary Data, 2025

Table 5 shows that the significance value for all variables is greater than 0.05. This concludes that there is no influence between the independent variables on the absolute residual, and the regression model does not contain heteroscedasticity. The results of the classical assumption test indicate that all requirements have been met, allowing the regression analysis to be used and discussed further.

Multiple linear regression analysis was used to analyze the influence of independent variables on the dependent variable. Table 6 shows the results of the multiple linear regression analysis.

Table 6. Results of Multiple Linear Regression Analysis

	Unstandardized Coefficients		Standardized Coefficients		
Variables	**B**	**Std.Error**	**Beta**	**t**	**Sig.**
Constant	3,880	2,312		1,679	0.103
Perceived Usefulness	0.194	0.053	0.442	3,652	0.001
Perceived Ease of Use	0.197	0.077	0.297	2,570	0.015
Trust	0.173	0.064	0.339	2,693	0.011

Source: Processed Primary Data, 2025

Based on the results of the multiple linear regression analysis presented in Table 6, the following regression equation was Y = 3.880 + 0.194X1 + 0.197X2 + 0.173X3 + e

The model feasibility test (F-test) aims to determine whether the independent variables have a simultaneous effect on the dependent variable (Ghozali, 2018:98). The test was conducted using a significance level of 0.05 (α = 5%). If the significance value is ≤ 0.05, then the research regression model is considered feasible to test and indicates a simultaneous influence of the independent variables on the dependent variable. The results of the model feasibility test (F-test) are shown in Table 7.

Table 7. Model Feasibility Test Results (F Test)

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	75,284	3	25,095	16,751	0,000[b]
	Residual	47,938	32	1,498		
	Total	123,222	35			

Source: Processed Primary Data, 2025

Based on Table 7, it shows that the calculated F value is 16.751 with a significance value of 0.000, which is smaller than α = 0.05. This means that the regression model in this study is suitable for use and has a simultaneous influence between competency certification, task complexity, and management support on the effectiveness of the accounting information system.

The coefficient of determination (R2) test aims to measure the model's ability to explain variations in the dependent variable (Ghozali, 2018:97). The results of the coefficient of determination (R2) test are shown in Table 8.

Table 8. Results of the Determination Coefficient Test (R^2)

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.0782[a]	0.611	0.574	1,224

Source: Processed Primary Data, 2025

Table 8 shows that the adjusted R-squared value is 0.574, which indicates that 57.4% of the variance in accounting information system effectiveness can be explained by the variables of competency certification, task complexity, and management support. The remaining 42.6% can be attributed to other variables not included in this study

t-Test Results

The t-test is conducted to analyze the effect of perceived usefulness, perceived ease of use, and trust on the acceptance of the Regional Government Information System (SIPD). The t-significance value is used as a criterion to determine the relationship between variables. If the significance value (p-value) ≤ 0.05, the hypothesis is accepted, indicating that the independent variable has a significant effect on the dependent variable. If the p-value > 0.05, the hypothesis is rejected, suggesting no significant influence (Ghozali, 2018:98).

The analysis results show that perceived usefulness has a significance value of 0.001 and a regression coefficient of 0.194. Since the p-value is less than 0.05 and the coefficient is positive, it indicates that perceived usefulness has a positive effect on the acceptance of SIPD.

Similarly, the perceived ease of use has a significance value of 0.015 with a regression coefficient of 0.197. As the p-value is also below 0.05 and the coefficient is positive, it suggests that perceived ease of use has a positive effect on SIPD acceptance.

The variable trust also shows a significance value of 0.011 with a regression coefficient of 0.173, indicating a positive and significant effect on the acceptance of SIPD.

Discussion

The Effect of Perceived Usefulness on SIPD Acceptance

The first hypothesis (H1), which states that perceived usefulness has a positive and significant effect on the acceptance of SIPD at the Regional Financial and Asset Management Agency (BPKAD) of Karangasem Regency, is accepted. This implies that the more users perceive SIPD as helpful in speeding up and simplifying their work while enhancing performance, productivity, and efficiency, the greater their interest, satisfaction, and frequency of use leading to increased acceptance of SIPD.

Employees believe SIPD assists in accomplishing tasks more efficiently, facilitates data input, and supports daily work completion. The system is perceived to improve work quality, productivity, and overall effectiveness.

These findings support the Technology Acceptance Model (TAM), which explains that users' acceptance of technology is determined by their perception of its usefulness. When users believe the system benefits their work, their intention to use it increases. This supports the notion that perceived usefulness influences behavior in decision-making regarding technology adoption.

These results align with previous studies by Harryanto et al. (2018), Putri & Suaryana (2021), Suryani & Merkusiwati (2022), Sugiantoro (2023), Febrianti & Fiddin (2024), and Deno & Mukhlis (2024), which found that perceived usefulness significantly and positively affects accounting information system adoption.

The Effect of Perceived Ease of Use on SIPD Acceptance

The second hypothesis (H2), which posits that perceived ease of use has a positive effect on the acceptance of SIPD at BPKAD Karangasem, is accepted. This means that when users find SIPD easy to learn and operate, and it enhances their skills, their level of interest, satisfaction, and usage frequency increases, leading to greater acceptance.

Users feel that SIPD is intuitive, the features are clear and easy to understand, and it is helpful for developing their competencies.

These results support TAM's premise that perceived ease of use significantly influences users' attitudes toward technology. When users believe the system is easy to operate, they are more likely to accept it. Reduced effort in learning and operating the system contributes to higher acceptance.

This is in line with studies by Aditya & Dwiana Putra (2021), Putri & Suaryana (2021), Lestari & Oktaviani (2022), Utari & Wirakusuma (2024), and Pramesti & Damayanthi (2024), which also reported a significant positive effect of perceived ease of use on accounting information system acceptance.

The Effect of Trust on SIPD Acceptance

The third hypothesis (H3), stating that trust positively affects the acceptance of SIPD at BPKAD Karangasem, is accepted. This suggests that when users believe SIPD is trustworthy, secure, protective, and reliable, their acceptance increases.

Employees believe SIPD helps complete tasks efficiently and provides accurate information. The system is viewed as safe, not harmful, and able to mitigate risks.

These findings further support the TAM framework, which suggests that trust enhances users' perception of usefulness and ease of use, thereby positively influencing their behavioral

intention to adopt the system. The higher the trust in the system's security, reliability, and integrity, the more likely users will accept and continue using it.

This is consistent with studies by Dhagarra et al. (2020), Gita & Juliarsa (2021), Hidayatulah et al. (2023), Swandani & Diatmika (2022), and Putra & Lasmi (2024), which also found that trust has a significant positive effect on information system acceptance..

5. Conclusion

The findings of this study confirm that perceived usefulness, perceived ease of use, and trust significantly influence the acceptance of the Regional Government Information System (SIPD) at the Regional Financial and Asset Management Agency (BPKAD) of Karangasem Regency. Employees who perceive SIPD as beneficial in improving performance, simplifying administrative tasks, and ensuring reliability are more likely to adopt and consistently use the system. This result reinforces the Technology Acceptance Model (TAM), which emphasizes that user perceptions of usefulness and ease of use are critical determinants of technology adoption. The inclusion of trust as a variable further strengthens the model's applicability in the public sector, particularly in financial management systems where data accuracy and security are paramount.

Beyond theoretical validation, the study highlights the practical reality that system adoption is not solely dependent on technical quality but also on user perceptions and confidence. The regression analysis revealed that the three variables collectively explain 57.4% of the variance in SIPD acceptance, indicating substantial explanatory power. However, the remaining variance suggests that other factors—such as organizational culture, management support, and infrastructure readiness—may also play important roles. This underscores the need for a holistic approach to system implementation that integrates technical, organizational, and behavioral dimensions.

Overall, the research contributes to both academic and practical discourse on technology acceptance in government institutions. Theoretically, it extends TAM by demonstrating the relevance of trust in contexts where accountability and transparency are critical. Practically, it provides actionable insights for policymakers and managers seeking to improve SIPD adoption. By ensuring that the system is perceived as useful, easy to operate, and trustworthy, local governments can enhance employee engagement, improve financial reporting accuracy, and strengthen governance outcomes.

Managerial Implications

The findings provide several practical implications for policymakers and managers in local government agencies:

1. Training and Capacity Building: Continuous training programs should be prioritized to enhance user competence and confidence in SIPD, thereby reducing human error and increasing ease of use.
2. System Reliability and Support: Strengthening IT infrastructure and providing responsive technical support are essential to minimize disruptions and reinforce trust in system reliability.
3. User-Centered Design: Improvements in SIPD's interface and workflow should emphasize simplicity and intuitiveness to ensure employees perceive the system as easy to operate.
4. Trust Enhancement: Transparent communication regarding data security, system safeguards, and developer credibility should be emphasized to build user confidence in SIPD.
5. Change Management: Structured change management strategies, including incentives and recognition for effective system use, can facilitate smoother adaptation among employees.

6. Benchmarking Best Practices: Karangasem can benefit from learning and adopting strategies from regencies with more advanced IT adoption, such as Badung and Gianyar.

Future Research

Future studies could expand upon the present findings in several ways:

1. Inclusion of Additional Variables: Incorporating other TAM constructs such as social influence, facilitating conditions, hedonic motivation, and subjective norms may provide a more comprehensive understanding of SIPD acceptance.
2. Comparative Studies: Cross-regional comparisons could highlight how differences in infrastructure and resources affect SIPD adoption.
3. Longitudinal Analysis: Tracking SIPD acceptance over time would reveal how user perceptions evolve with system improvements and increased familiarity.
4. Mixed-Methods Approach: Combining quantitative surveys with qualitative interviews could provide deeper insights into user experiences and organizational culture.
5. Performance Outcomes: Future research should examine the impact of SIPD acceptance on organizational performance indicators, such as reporting accuracy, decision-making speed, and financial accountability.
6. Trust Dimensions: A more detailed exploration of trust—covering data security, system reliability, and developer credibility—could identify which aspects most strongly drive acceptance.
7. Policy Evaluation: Investigating the role of national regulations and mandates in shaping local government readiness and compliance could enrich the understanding of SIPD implementation.

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