

SUMMARY

This study aims to empirically test the factors that influence the acceptance and use of the Local Government Management Information System (SIMDA) by using the Unified Theory of Acceptance and Use of Technology (UTAUT) model in the Cilacap Regency Government Apparatus Organization and in the Purbalingga Regency Local Government Apparatus Organization. The many obstacles local governments face in implementing accrual-based accounting have implications for the low quality of accruals. One of the factors that cause the low quality of the implementation of the accrual basis of local governments in Indonesia is the low level of information system infrastructure. The government itself has invested quite a lot of funds in information technology infrastructure. However, large investment spending on information technology infrastructure does not always produce the desired results because many of these information technology infrastructure projects have failed in their implementation.

This research data was conducted through a survey with a quantitative approach. Questionnaires were distributed to 15 Regional Apparatus Organizations (OPD) of Cilacap Regency and 15 OPD of Purbalingga Regency with SIMDA users or operators as respondents. The sample of this study used judgment sampling to obtain information from a very specific population. Testing the hypothesis using Partial Least Square (PLS) shows that the expected performance variable (performance expectancy) and social influence (social influence) affect the acceptance of SIMDA. Meanwhile, the expected effort variables (effort expectancy) and facilitating conditions do not affect user acceptance of SIMDA.

Keywords: Unified Theory of Acceptance and Use of Technology, UTAUT, SIMDA, user acceptance, use of information systems.