

## **CHAPTER V**

### **CONCLUSIONS AND LIMITATIONS**

#### **A. Conclusion**

The conclusions of this study are as follows:

1. The performance expectancy, effort expectancy, and social influence have a positive effect on the individual's desire to use the SIMDA application to assist him in the financial management of the Cilacap District OPD and Purbalingga District OPD.
2. Facilitating conditions the use of the application do not affect the actual use of the application. Individuals feel that the supporting facilities are still very lacking.
3. There is no significant difference between the actual use of the application in the Cilacap District OPD and the Purbalingga District OPD. The results of the different tests show no difference in the level of acceptance (behavioral intention) of the SIMDA application in the two OPDs studied.

#### **B. Limitations and Suggestions**

The limitations of this research are as follows:

1. This research is less able to control the targeted research respondents. Most of the respondents are not actually SIMDA application operators. So it is hoped that further research will be able to distribute questionnaires to the main respondents.

2. This model can only explain 54,6% of the variance in the acceptance of the SIMDA application. This figure shows that there are still other variables that are thought to affect the acceptance of the application. So it is expected for further research to consider other variables such as organizational commitment, quality of information systems (credibility and usability), trust in financial data, and work culture.
3. This research was limited to the OPD of Cilacap Regency and the OPD of Purbalingga Regency, so this research can only be generalized to these areas.
4. It is important to conduct further interviews to find out the actual conditions of using the application. This needs to be done to examine more deeply the institutional isomorphism mechanism behind the use of SIMDA in the two current OPDs.

### **C. Research Implication**

#### **1. Theoretical Implications**

Through this research, it can be known the factors that influence the acceptance and use of information systems, especially in the public sector. These factors are the expected performance of users and social influence in the environment of government organizations.

#### **2. Practical Implications**

The results of research related to user acceptance of the accounting information system in the Regional Apparatus Organizations (OPD) of Cilacap Regency and Purbalingga Regency's OPDs show no difference in

the level of acceptance of the accounting information system in the two OPDs. These results indicate that the audit opinions given to the two OPDs have been appropriately given to the financial statements of the Regional Apparatus Organizations (OPD) in Cilacap Regency and Purbalingga Regency.

The utilization of accounting information systems, both SIMDA and other systems, is the embodiment of government organizations in order to encourage the achievement of effectiveness, efficiency, and operational accountability. By using an accounting information system, government organizations participate in optimizing the quality of accrual-based accounting, which is reflected in the output produced by the system, namely financial reports. User acceptance will encourage optimal system utilization, which will ultimately assist government organizations in obtaining an unqualified audit opinion.

In addition, the study results also indicate that there are obstacles in the use of accounting information systems. This needs to be considered by the government to improve infrastructure related to the use of SIMDA applications. The main infrastructure that is very important in supporting the optimization of the use of the system is the availability of a smooth internet network and the availability of servers that can accommodate shared use of the system.

The government also needs to provide a forum in the form of training, especially when there is an improvement and renewal of the system. The

training is intended for operators and parties who have duties in organizational financial reporting. Based on the results of research respondents' records, most respondents complained that although the training was only intended for system operators, often other staff from the finance department actually participated in using the system. So that in the future, it is hoped that there will be training that is not only intended for SIMDA operators but also for staff who are directly related to the preparation of local government financial reports.

