

CHAPTER V

CONCLUSIONS AND IMPLICATION

A. Conclusions

The purpose of this research is to examining the influence of perceived ease of use and information system quality on intention to use accounting software. The implementation of the Theory of Planned Behavior (Ajzen, 1991) in this research is proven. TPB provides a comprehensive framework for understanding how perceived ease of use and information system quality influence the intention to use accounting software among entrepreneurial students. In the TPB framework, attitudes towards software use, subjective norms relating to its use in a social context, and perceived behavioral control over software use are key factors that shape individual intentions. The sample was collected using a Google Form questionnaire with a total of 100 respondents. The following conclusions can be drawn regarding to the analysis and discussion that was conducted above as:

1. Perceived ease of use does not affect intention to use accounting software for entrepreneurial students in Purwoketo. These results explain that perceived ease of use does not have a positive influence on intention to use.
2. The information system quality has a positive effect on intention to use accounting software for entrepreneurial students in Purwoketo. These

results explain that the better the information system quality, the higher the intention of entrepreneurial students to use the application.

B. Implication of Research

Based on the analysis that has been discussed above, the implications of this research are as follows:

1. The implementation of the TPB (Ajzen, 1991) framework, this research has drawn significant theoretical implications for advancing scientific research in the field of AIS. This research explains the dynamics underlying an individual's decision to adopt a particular technology, specifically accounting software, thereby enhancing our understanding of the AIS adoption process. Furthermore, the integration of TPB constructs, such as attitudes, subjective norms, and perceived behavioral control, explains how factors such as perceived ease of use and information system quality interact with individual beliefs and social influences to form intentions, thus facilitating the adoption of the TPB in understanding technology adoption in the accounting domain.
2. Entrepreneurial students can pay attention to the quality of a good information system when choosing to use an accounting software that suits their needs. This can increase effectiveness and efficiency in preparing financial reports.
3. Entrepreneurial students can increase their understanding of the perceived ease of use offered by each accounting software. With

increased student understanding, it can increase their confidence to use accounting software.

4. Entrepreneurial students who have yet to use accounting software can prepare themselves in accordance with the development of their business to consider using accounting software.
5. It is expected that software development companies can have a better understanding and overview of how users view the ease of use factor and the quality of the information system. A good information system can encourage companies to continue to innovate and maintain competitiveness. For entrepreneurial students and MSMEs actors, there is no need to hesitate to use accounting information systems.

C. Research Limitations and Suggestions

1. The results of this research only explain 47% of the perceived ease of use and information system quality variables. The remaining 53% is explained by other factors not considered in this research that can affect intention to use accounting software. Future researchers need to consider adding other independent variables such as age of business, sales, perceived usefulness, ability to use computers, self-confidence, and compatibility (Wiratama & Sulindawati, 2022). So that the research results become more comprehensive.
2. It is necessary to conducting research to re-examine the perceived ease of use variable, which does not significantly affect intention to use

accounting software. This can be done by considering develop the research indicators to measure perceived ease of use variable. Future researchers can also consider the error factor that may occur when using accounting software and the intensity of assistance required when using these applications.

