

## RINGKASAN

### **Pengaruh Faktor Organisasional, Individual dan Lingkungan Sosial Terhadap Penerimaan Inovasi Implementasi Teknologi Informasi Proses Penyusunan Anggaran Pendapatan dan Belanja Daerah di Pemerintah Kota Surabaya**

Penyusunan anggaran berbasis kinerja merupakan salah satu perubahan penting dari aktivitas pemerintah daerah. Hal ini sebagai konsekuensi dari pemberlakuan PP No 105/2000, yang menyatakan bahwa Anggaran Pendapatan dan Belanja Daerah disusun dengan pendekatan kinerja. Penerapan anggaran berbasis kinerja dimaksudkan untuk meningkatkan transparansi dan akuntabilitas aparatur pemerintah daerah dalam menjalankan fungsi pemerintahan. Akan tetapi, penerapan anggaran berbasis relatif lebih kompleks, terutama dalam proses penyusunannya dan penatausahaannya, serta sumber daya manusia yang dibutuhkan. Salah satu cara untuk memudahkan dan mempercepat proses penyusunan anggaran berbasis kinerja di pemerintah daerah adalah dengan penerapan teknologi komputer.

Berbasis telaah literatur adopsi inovasi oleh organisasi, diidentifikasi bahwa keberhasilan implementasi teknologi informasi dalam organisasi ditentukan oleh penerimaan individu (*individual acceptance*) terhadap inovasi tersebut. Penelitian ini bertujuan mengkaji penerimaan inovasi oleh individu dalam implementasi aplikasi komputer Sistem Anggaran Berbasis Kinerja (SABK) di lingkungan Pemkot Surabaya serta faktor-faktor yang mempengaruhinya. Pada studi ini hendak diuji *Technology Acceptance Model* (TAM) untuk menjelaskan penerimaan inovasi oleh individu dan tiga faktor sebagai variabel eksogen, yaitu faktor organisasional (*internal marketing*), faktor individual (pengalaman komputer), dan faktor lingkungan sosial (pengaruh pimpinan unit kerja). Variabel persepsi kemudahan dan persepsi manfaat dari model TAM diposisikan sebagai *mediating variable* yang menjembatani pengaruh ketiga konstruk eksogen terhadap penerimaan implementasi aplikasi SABK.

Ada 8 hipotesis (jalur) yang diuji dalam studi ini, yaitu kemudahan dan manfaat inovasi berpengaruh positif terhadap penerimaan inovasi; faktor organisasional, pengalaman komputer, pimpinan unit kerja, dan kemudahan berpengaruh positif terhadap manfaat, serta faktor organisasional dan pengalaman komputer berpengaruh positif terhadap kemudahan penggunaan inovasi.

Penelitian dilakukan dengan metode survei dan desain cross-sectional. Faktor organisasional dioperasionalkan dalam 3 dimensi, meliputi pelatihan, dukungan teknis, dan komitmen implementasi. Konstruk penelitian diukur dalam multi indikator dengan skala Likert 5 interval. Sampel penelitian berjumlah 143 Pejabat Satuan Pemegang Kas dari 74 unit kerja di lingkungan Pemkot Surabaya, yang pernah mengikuti program Bimbingan Teknis implementasi aplikasi SABK. Analisis data menggunakan model persamaan struktural (SEM) dengan bantuan software Lisrel 8.30. Pertama dilakukan uji measurement model untuk mengetahui unidimensionalitas skala, dan selanjutnya analisis persamaan struktural untuk menguji hipotesis penelitian.

Berdasarkan analisis data disimpulkan bahwa 8 jalur yang diuji semua positif dan signifikan pada alpha 5%. Faktor organisasional dan individual (pengalaman komputer) berpengaruh positif dan signifikan terhadap persepsi kemudahan, dengan  $R^2 = 0,45$ . Faktor organisasional, pengalaman komputer, pengaruh pimpinan unit kerja, dan persepsi kemudahan berpengaruh positif dan signifikan terhadap persepsi manfaat dengan  $R^2 = 0,67$ . Persepsi kemudahan dan persepsi manfaat berpengaruh positif dan signifikan terhadap penerimaan inovasi dengan  $R^2 = 0,68$ . Faktor organisasional berpengaruh terbesar secara langsung maupun tidak langsung berpengaruh terbesar, baik terhadap persepsi kemudahan maupun persepsi manfaat. Hasil penelitian ini mendukung TAM, dimana variabel sikap persepsi kemudahan dan persepsi manfaat terbukti secara tepat menjembatani pengaruh ketiga konstruk eksogen terhadap penerimaan inovasi oleh individu.

Berdasarkan hasil penelitian disarankan: (1) Pemkot Surabaya perlu melakukan pelatihan, dukungan teknis secara konsisten dan berkesinambungan, mengingat personalia yang akan menggunakan aplikasi SABK akan berganti sesuai jenjang karir pegawai. (2) Digalakkannya penanaman pentingnya implementasi teknologi informasi, bukan hanya kepada pjabat level staf operasional, tetapi juga pejabat level struktural (pimpinan unit kerja), mengingat pengaruh pimpinan unit kerja sangat penting untuk mendukung implementasi teknologi informasi di Pemkot Surabaya, seperti hasil studi ini. (3) Penempatan pegawai di Satuan Pemegang Kas, harus benar-benar didasarkan kepada kriteria yang obyektif, termasuk penguasaan ketrampilan komputer. (4) Bagi peneliti berikutnya, direkomendasikan untuk menggunakan ukuran perilaku aktual dalam mengukur penerimaan inovasi, mengambil sampel dari beragam organisasi dan melakukan analisis multi-level (kombinasi level individu dan level organisasi), menggunakan desain eksperimental atau studi longitudinal.

## SUMMARY

### **The Influence of Organizational, Individual, and Social Factors on Innovation Acceptance of Implementation Information Technology to Facilitate Process Making of Municipal Budget in Surabaya Municipality**

Implementation of performance-based budget was one of the important activity's change for municipality or regency government. It is the consequence of implementation Government Regulation No 105/2000. The purpose of implementation of performance-based budget is to enhance transparency and accountability of government officers in doing governmental functions. However, implementation of performance-based budget by municipality or regency government was relatively complex, especially to administrate the process, and do need more capabilities of human resources. One of the way to easier in making performance-based budget was implementation computer's technology.

Based on extensive literature review in organizational innovation adoption, be identified that the success of implementation's information technology depend on individual acceptance towards the innovation. The objective of this study is to test Technology Acceptance Model (TAM) to explain the individual innovation's acceptance on the implementation of computer's application, that is called Sistem Anggaran Berbasis Kinerja (SABK), which is used to make municipal budget. And so, this study examine the effect of three exogenous variables, including organizational facilitators (internal marketing), individual factor (computer's experience), and social factor (supervisor's influence) on TAM's attitude variables.

There are 8 hypothesis in this study. Survey method and cross-sectional design were applied in this study. Organizational factor was measured by three dimensions, such as training, technical support, and implementation commitment by organization. And then, multi-indicator was used to measure every construct, by Likert Scale at 5 intervals. The samples of this study were 143 Cash Officer Staffs (Satuan Pemegang Kas) in 74 Work Unit (Satuan Unit Kerja) from Surabaya Municipality, whose attained Technical Assistance Training Programme of Performance-Based Budget and SABK Application. Data were analyzed using Structural Equation Model (SEM) by Lisrel 8.30.

According to data analysis, it is concludes that all of 8 paths are positive and statistically significant at alpha 5%. Organizational facilitators and individual factor (computer's experience) influence perceived ease of use significantly, with  $R^2$  about 0.45. Organizational facilitators, computer's experience, supervisor influence, and perceived ease of use influence perceived usefulness significantly, with  $R^2$  about 0.67. Perceived ease of use and perceived usefulness significantly influence individual acceptance, with  $R^2$  about 0.68. Result of this study showed that organizational facilitators have greatest impact on both perceived ease of use and perceived usefulness. Finally, it was concluded that the impact of three exogenous variables on individual acceptance were fully mediated by TAM's attitude variables.

Based on result of this study, suggested: (1) Surabaya Municipality should bring training, consistence and continous technical support, because the user of SABK aplication will be removed by others in line of their carrier path. (2) Enhancement of the importance of information technology implementation, not only to staff level personell but also to structural personell level (supervisor), because this study shows that supervisor had significant impact to support information technology implementation in Surabaya Municipality. (3) Job placement at Cash Officer, should be done based on objective criteria, such as computer's experience. (4) For future research are suggested to use actual behavior to measure individual acceptance, getting samples from multi organization and conduct multi-level analysis, and try experimental or longitudinal design to continue this study.

## ABSTRACT

### **The Influence of Organizational Factor, Individual Factor, and Social Factor on Innovation Acceptance of Implementation Information Technology to Facilitate Process Making of Municipal Budget in Surabaya Municipality**

The objective of this study is to test Technology Acceptance Model (TAM) to explain the individual innovation's acceptance on implementation of computer's application, that's called Sistem Anggaran Berbasis Kinerja (SABK), which used to make annual municipal budget. And so, this study test the effect of three exogenous variables, including organizational facilitators, computer's experience, and supervisor's influence on TAM's attitude variables. Perceived ease of used and perceived usefulness of TAM was posited as mediating variables of the effects of three exogenous variables toward acceptance.

The samples of this study were 143 Cash Officer Staffs (Satuan Pemegang Kas) in 74 Work Unit (Satuan Unit Kerja) from Surabaya municipal, whose attained Technical Assistance Training Programme of Performance-Based Budgeting and computers software application. There are 8 paths in hypothesized model and tested using Structural Equation Model (SEM) by Lisrel 8.30.

This study find that all of 8 path were positive and statistically significant at alpha 5%. Organizational facilitators and individual factor (computer's experience) influenced perceived ease of use significantly, with  $R^2$  about 0.45. Organizational facilitators, computer's experience, supervisor influence, and perceived ease of use influenced perceived usefulness significantly, with  $R^2$  about 0.67. Perceived ease of use and perceived usefulness significantly influence individual acceptance, with  $R^2$  about 0.68. Research find that organizational facilitators have greatest impact on both perceived ease of use and perceived usefulness. Finally, it was concluded that the impact of three exogenous variables on individual acceptance were fully mediated by TAM's attitude variables.

**Key words:** Technology Acceptance Model, individual acceptance, perceived ease of use, perceived usefulness, organizational facilitators, computer's experience, supervisor influence, information technology implementation