Accrual-Based Accounting System Model Implementation in the State Budget and Treasury System with Technology Acceptance Model 3 Approach at the Regional Office V in the Directorate General of State Treasury of Jambi Province

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Abstract: The application of accrual-based accounting in government organizations requires an IT-based accounting system and complex information quality. However, the implementation of a new system or technology tends to confuse the potential users, or its presence is rejected by them. With these problems, the purposes of the research are to assess the user behavior on the implementation of *Sistem Perbendaharaan dan Anggaran Negara* (SPAN) or the State Budget and Treasury System in the Directorate General of State Treasury, Ministry of Finance of the Republic of Indonesia, to assess and to build the effectiveness of accrual-based accounting system model that is run in SPAN using Technology Acceptance Model 3 (TAM 3), as well as to build and to produce new model on TAM 3. The respondents' answer data indicated that perceived usefulness was either perceived of ease or difficult of using accrual information to decision making, behavioral intention meant the desire of how people were willing hard to try doing that behavior which became the critical issue of high frequency of behavior in using accrual-based financial report information to decision making.

1 INTRODUCTION

One of the significant changes of Indonesia governmental accounting is from cash-based accounting to cash towards accrual accounting. This change is a part of the development that wants to be formed in the state finance sector reform as mandated in the Law Number 17 Year 2003 and the Presidential Instruction of the Republic of Indonesia Number 3 Year 2003 dated June 9, 2003 in order to realize the formation of e-government as part of the financial sector reform (Simanjuntak, 2005).

In 2004 the Ministry of Finance implemented an information system reform carried out under the Government Financial Management and Revenue Administration Project (GFMRAP). One of the primary elements in the GFMRAP is *Sistem Perbendaharaan dan Anggaran Negara* (SPAN) or the State Budget and Treasury System project. SPAN connects several echelon I in the Ministry of Finance, five ministries or central institutions, the

House of Representatives, all the State Treasury Service Offices, and other government institutions that aim to improve efficiency, effectiveness, accountability and transparency in the state budget and treasury management through improving the management of state finance by completing the state financial management through the integration of state financial management system, accrual-based accounting application, the integration of state financial management databases, and ease of access for users (Ministry of Finance, 2011).

The main issue in implementing system integration is user acceptance. According to Bailey and Pearson (1983), Davis (1989), and Igbaria et al. (1994), user acceptance is a determinant factor of the acceptance or rejection of the use of computer technology in organizations because an integrated system brings significant improvements only related to workloads and decreased employee ratios, but it does not bring significant improvements administratively (Poston and Grabski, 2001).

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Information administration has an important role in the sustainability of an organization. In other words, organizations that have good information governance means one step ahead of their competitors (Laudon and Laudon, 2012) and can accelerate right decision making (Bodnar and Hopwood, 2004). Liu et al.'s (2007) study showed there was no significant improvement in performance during the first year of system implementation until the third year, only in the following year was there a slight increase. This indicates that integrated system implementation is very time consuming and ineffective. Besides that, the striking impact of the application of the system is the existence of social change and the overall relationship of relational organization (Hasselbring, 2000).

The application of accrual-based accounting in the government requires a more complex accounting and IT-based system, but often the implementation of the new system or technology tends to confuse the users. This condition corresponds to the statement of Compeau and Higgins (1995) that the critical stage in the application of an information technology is a condition where the presence of the system is rejected by potential users. The obstruction of this adaptation process occurs because of the tendency of different perceptions regarding the benefits and ease of the new system to operate. This is evident from the tendency of some employees to be difficult to adapt to new system. Difference in perceptions of the benefits and convenience of new system can be measured using Technology Acceptance Model approach (Davis, 1989; Venkatesh and Bala, 2008).

The purpose of this research is to assess the effectiveness of the model of accrual-based accounting system being run in SPAN using TAM 3 which includes budgeting, budget document management, management of commitment to provision of goods and services, payment management, state revenue management, report and cash management which are repetitive. These need to be assessed in terms of user behavior in order to avoid failure of the overall system (Wirth et al., 1996; Fatta, 2007; Berk, 2009) using TAM 3 which is theoretically powerful in explaining the behavior of the user acceptance of technology that is based on beliefs, attitudes, intention, and user behavior relationship (Venkatesh and Bala, 2008). In addition, it is expected to be able to create a new extension on the Output Quality variable in TAM 3 as a contribution in covering the shortcomings of TAM.

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2 LITERATURE REVIEW

2.1 *Theory of Planned Behavior (TPB)*

In behavioral theories, there used to be well-established theory to predict human behavior namely Theory of Reasoned Action (TRA) (Fishbein and Ajzen, 1975), which was later refined by Ajzen (1991) to become Theory of Planned Behavior (TPB). TRA was the first and fundamental theory of human behavior and has been widely used in the fields of marketing, information systems, etc (Jogjyanto 2007). Sheppard et al. (1988) have traced the use of TRA in various studies published in scientific journals such as: *journal of Consumer Research, the Journal of Marketing, the Journal of Marketing Research, Advances in Consumer Research, the Journal of Personality and Social Psychology, the Journal of Experimental Social Psychology, the Journal of Social Psychology, the Journal of Applied Social Psychology, and the Journal of Applied Psychology.* Sheppard et al.'s (1988) search results showed that although TRA originated from behavioral theory as a part of psychology, the basic model is widely used by research outside psychology.

TPB declares that behavior can be predicted by behavioral intention (Ajzen 1991). The behavior referred to in this research is the use of accrual-based accounting information for decision making. Intention in Ajzen (1991) is the desire to conduct behavior. In this research, the intention in using accrual accounting information means the intention to use accrual accounting information for decision making. Individual user of government financial reports will have behavior of using accounting information for decision making if he or she has an intention or desire to do so.

2.2 *Theory Acceptance Model (TAM)*

Technology Acceptance Model (TAM) is a psychological theory to explain behavior of information users, which is based on beliefs, attitudes, intention, and user behavior relationship. TAM was first introduced by Davis (1989). The

purpose of TAM is to explain the main factors of the behavior of information technology users themselves. Davis (1989) also pointed out that this model would illustrate that the use of an information system is influenced by variables of usefulness and ease of use, both of which have high determinants and validity that are tested empirically. TAM was actually adopted from TRA which was first developed by Fishbein and Ajzen in 1975, and the theory of reasoned action has one premise that a person's reaction and perception of something will determine the person's attitude and behavior.

TAM has two sides. The first side or commonly known as beliefs consists of perceived usefulness and perceived ease of use and the second consists of attitudes, behavioral intention to use and usage behavior (Straub et al., 1995). TAM explains the relationship between beliefs (usefulness and ease of use) with attitudes, user goals/intentions, and real use of the system. Perceived usefulness is defined by Davis (1989) as a level where a person believes that the use of the system specifically will improve his or her performance. Then, perceived ease of use is defined as a level where a person believes that the use of the system specifically will lead to a business.

2.3 *Theory Acceptance Model* 2 (TAM 2)

Venkatesh and Davis (2000) created a new version of TAM. This TAM 2 includes new factors and adds them to the first version of TAM. These new factors are added because technology users are increasingly developing their scientific side. Venkantesh argued that three social factors include subjective norms, voluntariness, and images. In addition, Venkantesh also mentioned four cognitive instruments that can be used as factors affecting user acceptance on a technology, namely job relevance, output quality, result demonstrability, and perceived ease of use. If the old version of TAM and the new one are combined, TAM 2 model will be obtained.

2.4 *Theory Acceptance Model* 3 (TAM 3)

After the initial TAM and TAM 2, Venkatesh and Bala (2008) formed TAM 3 by adding other variables including adjustment and anchor groups related to perceived ease of use. So far, there has been less research using the concept of TAM 3 both at home and abroad. Research conducted by Al-Qani Tan (2012) examined students' perceptions and attitudes in using computer laboratory learning

related to environmental factors. The results showed that there was a significant relationship between environment and attitude variables. Students who enjoyed or were comfortable using computers and participating in computer courses would more easily accept computer usage, because they perceived that computers provide benefits and will improve their knowledge for the betterment.

Mangin et al. (2012) examined the effect of external variables consisting of control, innovation, enjoyment on internal TAM, namely perceived ease of use and perceived usefulness, attitude toward using and intention to use. The research was carried out in the North American French Banking. The results showed that the control variables had significant influence on perceived ease of use, attitude toward using, innovation, and intention to use while enjoyment influenced perceived ease of use, and attitude toward using influenced intention to use. These results support the research and theory proposed by Venkantesh and Bala (2008).

The development of TAMs from time to time continues to experience development. The chronology of the research progress on TAMs is described in Figure 1.
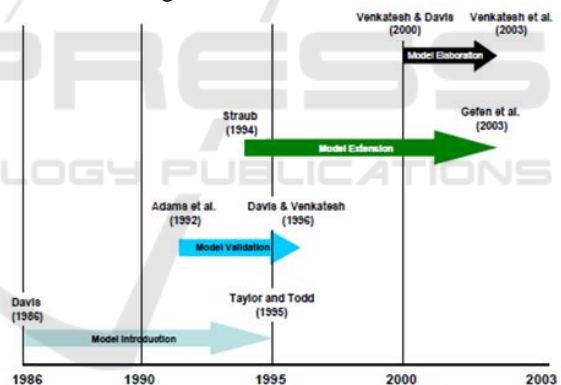

Figure 1: Chronology of TAM Research (Lee, et al., 2003)

3 METHOD

This research used a descriptive quantitative method by giving facts with the proper interpretation in solving problem. It attempted to parse the research problems including relationship among activities, attitudes, views, and processes that took place as well as the influences from the implementation of accrual-based accounting system in SPAN at the State Treasury Service Regional Office V, Directorate General of State Treasury of Jambi Province, under the Indonesia's Ministry of Finance.

The population of this research were all users involved in the SPAN accrual-based accounting system at the Regional Office V in the Directorate General of State Treasury, Jambi Province, and other 5 State Treasury Service Offices in each district. The Sampling in this study was carried out through convenience sampling method. This method was chosen because the SPAN user population were still unpredictable. The sample in this study amounted to 156 respondents Besides, the data processing also included data quality test and statistical description.

Table 1: Research Variables

Variables	Definitions	Measurement
Perceived Usefulness	Perceived ease of difficult of doing behavior, namely using accrual accounting information to decision making .	Variable of Perceived Behavior Control To Use Accrual Accounting Information Measured with statements developed by Demir (2010). Each item is measured with Likerts that show 1 as "strongly disagree" until 7 "strongly agree"
Behavioral Intention	Intention is assumed as how people are willing to try hard to do certain behavior	Variable of Intention To Use Accrual Accounting Information Measured with statements developed by Demir (2010). Each item is measured with Likerts that show 1 as "strongly disagree" until 7 "strongly agree"
Use Behavior	Frequency of using accrual-based financial accounting report information to decision making	Variable of Use Behavior of accrual accounting information to decision making Measured with statements developed by Sousa, et al. (2003). Each item is measured with Likerts that show 1 as "strongly disagree" until 7 "strongly agree"

4 RESULTS AND DISCUSSION

4.1 Research Reliability and Validity Test

In part of this test, we explain how to check the reliability and validity of the data from the return of the research questionnaire.

4.1.1 Reliability Test

Reliability test in this study is used to measure the consistency of answers to a question from time to time (Ghozali, 2013) or indicate the extent to which the indicator can be trusted or reliable. The measurement used in this study is the Cronbach Alpha statistical test, which according to Ghozali (2013) a construct is said to be reliable if the Cronbach Alpha value is greater than 70% (> 0.7), whereas Raisch (2012) interprets as follows:

- If alpha > 0.90 then reliability is perfect
- If alpha is between 0.70 - 0.90 then the reliability is quite high
- If alpha is between 0.50 - 0.70 then reliability is moderate
- If alpha < 0.50 then reliability is low.

The reliability test results for each variable can be seen in the table below.

Table 2: Research Reliability Test

Variable	n Item	Cronbach's Alpha Standardized	Conclusion
Effectiveness	3	0,920	Reliable, Perfect
Perceived Usefulness	19	0,916	Reliable, Perfect
Perceived Ease of Use	20	0,855	Reliable, High Enough
Behavior Intention	3	0,849	Reliable, High Enough
Use Intention	1	0,624	Reliable, Moderate

From the table above can be seen that the average value of standardized Cronbach Alpha of all the variables in this study were above 80%. This shows that the respondents in this study answered the questions in the questionnaire consistently with quite high reliability.

4.1.2 Validity Test

Validity test is used to measure the ability of a questionnaire to reveal the validity of the questions (Ghozali, 2013). The method of measuring validity in this study is to do a bivariate correlation between each indicator score with the total score of the construct. If the correlation between each indicator to the total construct score shows significant results, it can be concluded that each question indicator is valid.

The table below shows that the correlation between each indicator to the total construct score of each variable indicates significant results.

Table 3: Research Validity Test

Indicators	Pearson Corr.	rTable	Conclusion	Indicators	Pearson Corr.	rTable	Conclusion
Effectiveness				**Perceived Ease of Use**			
EF1	0,922	0,131	Valid	CSE1	0,492	0,131	Valid
EF2	0,928	0,131	Valid	CSE2	0,648	0,131	Valid
EF3	0,944	0,131	Valid	CSE3	0,722	0,131	Valid
Perceived Usefulness				CSE4	0,686	0,131	Valid
SN1	0,145	0,131	Valid	PEC1	0,402	0,131	Valid
SN2	0,212	0,131	Valid	PEC2	0,646	0,131	Valid
SN3	0,372	0,131	Valid	PEC3	0,744	0,131	Valid
SN4	0,773	0,131	Valid	PEC4	0,574	0,131	Valid
IMG1	0,559	0,131	Valid	CANX1	0,72	0,131	Valid
IMG2	0,827	0,131	Valid	CANX2	0,449	0,131	Valid
IMG3	0,755	0,131	Valid	CANX3	0,546	0,131	Valid
REL1	0,783	0,131	Valid	CANX4	0,608	0,131	Valid
REL2	0,676	0,131	Valid	CPLAY1	0,534	0,131	Valid
REL3	0,68	0,131	Valid	CPLAY2	0,281	0,131	Valid
RES1	0,629	0,131	Valid	CPLAY3	0,338	0,131	Valid
RES2	0,683	0,131	Valid	CPLAY4	0,133	0,131	Valid
RES3	0,732	0,131	Valid	ENJ1	0,337	0,131	Valid
RES4	0,709	0,131	Valid	ENJ2	0,36	0,131	Valid
Behavior Intention				ENJ3	0,55	0,131	Valid
BH1	0,825	0,131	Valid	OU	0,648	0,131	Valid
BH2	0,899	0,131	Valid	**Use Intention**			
BH3	0,908	0,131	Valid	USE	0,811	0,131	Valid

4.2 Descriptive Statistics

Below is presented data in descriptive statistical techniques that give a description of each variable's data which includes Mean (M), Median (Me), Mode (Mo), standard deviation (SD) and frequency distribution table, frequency distribution histogram and tendency of tendency value to centralize data (central tendency) or the tendency of respondents' answers to the questions submitted in the questionnaire based on Gupta, Cazzanti, & Srivastava (2005).

Table 4: Research Statistics Description

Variable	n Item	Actual Range		Actual Average		Standard Deviation (σ)	Description
				Variable	Theoritical Indicators		
Effectiveness	3	5	- 21	14.87	4.96	4.24	σ Approaching the actual average theoretical indicator
Perceived Usefulness	19	45	- 133	94.48	18.90	17.20	σ Approaching the actual average theoretical indikator
Perceived Ease of Use	20	51	- 140	96.40	18.90	15.54	σ Approaching the actual average theoretical indikator
Behavior Intention	3	5	- 21	14.75	4.92	3.76	σ Approaching the actual average theoretical indikator
Use Intention	1	1	- 7	4.69	4.69	1.56	σ Avoiding the actual average theoretical indicator

The effectiveness variable is measured by 3 question items/indicators that show the acceptance of employee respondents in the environment of Regional Office V of the Directorate General of State Treasury of Jambi Province following 5 State Treasury Service Offices in each district against the accrual-based accounting system in SPAN. The measurement scale using a Likert scale 1-7 points produces the actual range for the effectiveness variable between 5-21, while the variable theoretical average is 4.96 with a standard deviation (σ) of 4.24 so that it can be concluded that σ tends to approach the actual theoretical indicator average.

Perceived usefulness variables are measured by 19 questions/indicators for accrual-based accounting systems in SPAN. The scale of measurement using the Likert scale 1-7 points produces the actual range for the perceived usefulness variable between 45 - 133, while the theoretical mean variable is 18.90 with a standard deviation (σ) of 17.20 so it can be concluded that σ tends to approach the actual theoretical mean of the indicator. While the variables of perceived ease of use are measured by 20 questions/indicators for accrual-based accounting systems in SPAN. The scale of measurement using the Likert scale 1-7 points produces the actual range for the variable of perceived ease of use between 51

- 140, while the theoretical mean variable is 18.90 with a standard deviation (σ) of 15.40 so it can be concluded that σ tends to approach the actual mean theoretical indicator.

The behavior intention variable is measured by 3 items of questions/indicators of the accrual-based accounting system in SPAN. The scale of measurement using a Likert scale 1-7 points produces the actual range for the behavior intention variable between 1-7, while the theoretical mean variable is 4.92 with a standard deviation (σ) of 3.76 so that it can be concluded that σ tends to approach the actual theoretical mean of the indicator. While the use behavior variable is measured by 1 item question/indicator towards the accrual-based accounting system in SPAN. The measurement scale using a Likert scale 1-7 points produces the actual range for the use behavior variable between 5-21, while the variable theoretical mean is 4.69 with a standard deviation (σ) of 1.56 so that it can be concluded that σ tends to avoid the actual theoretical indicators.

4.3 Distribution Data

Effectiveness Distribution Data

The following is a statistical description of the effectiveness of the accrual-based accounting system in SPAN. On the results of collecting questionnaires obtained 156 questionnaires that were declared valid and complete. So that the frequency distribution is presented as follows:

Table 5: Frequency Effectiveness Distribution

Class	Interval			Median	f	Relative %
1	5	-	7	8,5	6	3,8
2	8	-	9	12,5	8	5,1
3	10	-	11	15,5	29	18,6
4	12	-	13	18,5	19	12,2
5	14	-	15	21,5	21	13,5
6	16	-	17	24,5	21	13,5
7	18	-	19	27,5	25	16,0
8	20	-	21	30,5	27	17,3

Based on the data above, the highest frequency is in the interval class number 3 which has a range of 10-11 with a total of 29 respondents. The tendency of high and low values in the statistical distribution of the effectiveness of accrual-based accounting systems in SPAN is determined by the ideal criteria value. Determination of ideal criteria in this study uses the ideal mean (Mi) and ideal standard deviation (Sdi).

From the statistical aids it is known that the mean value of the accrual-based accounting system in SPAN is 14.87 or included in category of the interval IV ($14.3 \leq$ **14.87** < 16.9) so it can be concluded that the frequency distribution of accrual-based accounting systems in SPAN in Jambi Province is in the category of **Good**.

a.   Distribution Data of Perceived Usefulness

The following is a description of the perceived usefulness of accrual-based accounting systems in SPAN. On the results of collecting questionnaires obtained 156 questionnaires that were declared valid and complete. So that the frequency distribution is presented as follows:

Table 6: Distribution of Frequency of Perceived Usefulness

Class	Interval			Median	f	Relative %
1	45	-	56	73	2	1,3
2	57	-	67	90,5	4	3,8
3	68	-	78	107	23	15,0
4	79	-	89	123,5	33	21,0
5	90	-	100	140	33	21,0
6	101	-	111	156,5	35	22,0
7	112	-	122	173	19	12,0
8	123	-	133	189,5	7	4,0

Based on the data above, the highest frequency is found in the interval class number 6 which has a range of 101 - 111 with a total of 35 respondents. The tendency of high and low values in the statistical distribution of the perceived usefulness of the accrual-based accounting system in SPAN is determined by the ideal criteria value. Determination of ideal criteria in this study uses the ideal mean (Mi) and ideal standard deviation (Sdi)

From the statistical aids it is known that the mean value of perceived usefulness of the accrual-based accounting system in SPAN is equal to 94.48 or included in category of the interval III ($81.65 \leq$ 94.48 <96.36) so it can be concluded that the perceived usefulness frequency distribution of the accounting system Accrual based in SPAN in Jambi Province is in the Medium category.

b.   Data Distribution for Perceived Ease of Use

The following is a statistical description of the perceived ease of use of accrual-based accounting systems in SPAN. On the results of collecting questionnaires obtained 156 questionnaires that were declared valid and complete.

So the frequency distribution is presented as follows:

Table 7: Frequency Distribution of Perceived Ease of Use

Class	Interval			Median	f	Relative %
1	51	-	62	82	2	1,0
2	63	-	73	99,5	6	4,0
3	74	-	84	116	22	14,0
4	85	-	95	132,5	49	31,0
5	96	-	106	149	44	28,0
6	107	-	117	165,5	19	12,0
7	118	-	128	182	8	5,0
8	129	-	139	198,5	6	4,0

Based on the data above, the highest frequency is in the interval class number 4 which has a range of 85-95 with a total of 49 respondents. The tendency of high and low values in the statistical distribution perceived ease of use accrual-based accounting system in SPAN is determined by the ideal criteria value. Determination of ideal criteria in this study uses the ideal mean (Mi) and ideal standard deviation (Sdi) with the formula:

From the statistical aids it is known that the mean value of perceived ease of use accrual-based accounting system in SPAN is equal to 96.40 or included in category of the interval III ($81.65 \leq$ 96.40 < 102.9) so that it can be concluded that the frequency distribution perceived ease of use accrual-based accounting system in SPAN in Jambi Province has **Medium** category.

c.　　Data Distribution of Behavior Intention

The following is a statistical description of the behavior of the accrual-based accounting system in SPAN. On the results of collecting questionnaires obtained 156 questionnaires that were declared valid and complete. So the frequency distribution is presented as follows:

Table 8: Frequency Distribution of Behavior Intention

Class	Interval			Median	f	Relative %
1	5	-	7	8,5	3	1,9
2	8	-	9	12,5	11	7,0
3	10	-	11	15,5	18	11,5
4	12	-	13	18,5	31	19,9
5	14	-	15	21,5	24	15,4
6	16	-	17	24,5	25	16,1
7	18	-	19	27,5	26	16,7
8	20	-	21	30,5	18	11,5

Based on the data above, the highest frequency is found in the interval class number 4 which has a range of 12-13 with a total of 31 respondents. The tendency of high and low values in the statistical distribution of the behavior intention of the accrual-based accounting system in SPAN is determined by the ideal criteria value. Determination of ideal criteria in this study uses the ideal mean (Mi) and ideal standard deviation (Sdi).

From statistical aids it is known that the mean value of the behavior intention of accrual-based accounting systems in SPAN is equal to 14.75 or included in category of the interval IV ($14.3 \leq 14.75 < 16.9$) so it can be concluded that the frequency distribution of accounting system intention Accrual-based in SPAN in Jambi Province is categorized **Good**.

d.　　Data Distribution of Use Behavior

The following is presented the statistics descriotion for use behavior of the accrual-based accounting system in SPAN. On the results of collecting questionnaires obtained 156 questionnaires that were declared valid and complete. So the frequency distribution is presented as follows:

Table 9: Frequency Distribution of Use Behavior

Class	Interval			Median	f	Relative %
1	1	-	1,75	1,875	1	0,6
2	1,76	-	2,5	3,01	1	0,6
3	2,51	-	3,25	4,135	11	7,1
4	3,26	-	4	5,26	27	17,3
5	4,01	-	4,75	6,385	30	19,2
6	4,76	-	5,5	7,51	32	20,5
7	5,51	-	6,25	8,635	31	19,9
8	6,26	-	7	9,76	23	14,7

Based on the data above, the highest frequency is in the interval number 6 class which has a range of 4.76 - 5.5 with a total of 30 respondents. The tendency of high and low values in the statistical distribution of use behavior of accrual-based accounting systems in SPAN is determined by the ideal criteria value. Determination of ideal criteria in this study uses the ideal mean (Mi) and ideal standard deviation (Sdi).

From statistical aids it is known that the value of mean use behavior of accrual-based accounting systems in SPAN is equal to 4.69 or included in the interval IV category ($4.5 \leq$ **4.69** < 5.5) so that it can be concluded that the frequency distribution using accounting system behavior Accrual-based in SPAN in Jambi Province is categorized **Good**.

Individual beliefs on an object will influence their attitudes to an object or behavior. Individual attitudes are expressed in positive or negative feelings, fine or bad, fun or no fun and helpful or unhelpful, and in doing certain behavior based on beliefs. Individual attitudes will then play a role in determining intention to do certain behavior. Besides affected by attitudes, intention to behave something is also influenced by environment encouragement or subjective norms and perceived behavior control or individual perceived ease or difficult of doing certain behavior.

The higher the individual intention, the more possibility of actual behavior occurs. As a matter of fact, there are numerous empirical research proves the long way of intention to become behavior. This present research attempts to add variable that can clarify relationship between intention and behavior. Actual behavior in using accrual-based accounting to decision making is also possible to be determined by resources owned by users of accounting information for doing the behavior. The information accounting users that have believed on accrual-based accounting information usability and have been encouraged by important people might also fail using accrual-based accounting information to

decision making if the users have limitation of resource for doing that behavior.

Resource limitations for doing the behavior can be explained by Theory of Planned Behavior (Ajzen, 1991). This teory states that perceived behavior control influences behavior directly and undirectly through behavioral intention. Perceived behavior control is a resource and opportunity that individual has that determine the maximum limit possibility of behavior he or she can do. Perceived behavior control refers to perceived ease or difficult of doing certain behavior.

In the context of using accrual information for decision making, perceived behavior control is the extent of resource and opportunity had by the users of the state financial report information, which determines the possibility of achievement behavior in using accrual accounting information for decision making.

5 CONCLUSIONS

Success of accrual-based accounting implementation in the government organization is not only when the government succeeds presenting accrual-based financial reports, but also when accrual-based accounting information is used to decision making. Predicting behavior of the users of accounting information in using accrual-based accounting information to decision making can be explained by Theory of Planned Behavior (Ajzen, 1991).

The theory points out that behavior can be predicted through individual intention to do certain behavior. Intention is individual desire for doing actions (Ajzen, 1991). Intention and behavior have significant difference. While intention is not yet in the form of behavior, behavior is real actions or activities done. In other words, behavioral intention to use accrual-based accounting information to decision making is how much strong the desire of financial report users in using accrual-based accounting information that serves as a basis of decision making.

The respondent answer data indicated that perceived usefulness, perceived ease or difficult of using accrual-based information to decision making, behavioral intention that showed how people were willing hard to try doing that behavior were the cause of the critical issue of high frequency of behavior of using accrual-based financial reports to decision making.

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