

Strengthening Institutions Theory on Modification of Technology Acceptance Model (TAM)

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Abstract

This study investigates the Technology Acceptance Model (TAM) which is modified with the theory of institutional strengthening (facilitating condition, institutional pressure and incentives) on the user performance of Regional Financial Management Information System or in Indonesia namely SIPKD. The sample study of 556 SIPKD users from the Lampung Provincial Government with statistical test results shows that all constructs are associated in accordance with the theory and concept of TAM. The quality of training has a dominant effect on ease of use and usefulness. Specifically related to the reinforcement theory shows that facilitating conditions and incentives affect the performance of SIPKD users. Meanwhile, institutional pressure does not show its role to improve the performance of users. This study reveals that the TAM model becomes more perfect when it is imbued with the reinforcement theory. These results suggest that information system acceptance is higher when reinforcement theory is able to manipulate the cognitive of users to further improve their individual performance.

Keywords: *Regional Financial Management Information System, Technology Acceptance Model, User Performance*

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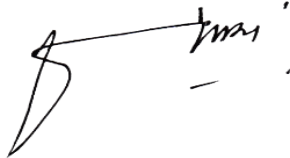

CONFLICT OF INTEREST DECLARATION

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We have no conflict of interest to declare

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