

“Reconstruction of Siskeudes Implementation Based on the Technology Acceptance Model (TAM) (A Case Study of Villages in Ciawi District)”

Sari Ramadhani¹

¹Universitas Djuanda, Indonesia; ¹C.2210708@unida.ac.id;

Background: The development of information technology in village financial management has encouraged the implementation of the Village Financial System (Siskeudes) to promote transparency and accountability. However, several villages still face challenges in adopting this system effectively, such as low technical capability, limited understanding of system functions, and insufficient supervision. The integration of the Technology Acceptance Model (TAM) provides a theoretical framework to understand how perceived usefulness and perceived ease of use influence the adoption of Siskeudes through mediating factors such as accountability and intention to use.

Purpose: This study aims to analyze the influence of perceived usefulness and perceived ease of use on the adoption of Siskeudes, with accountability and intention to use as mediating variables among village officials in Ciawi District, Bogor Regency.

Methodology: This research employs a quantitative descriptive approach. Data were collected through questionnaires distributed to village apparatus using Siskeudes in Ciawi District. The data were analyzed using the Structural Equation Modeling (SEM) method to test the direct and indirect effects between variables.

Finding: The results show that both perceived usefulness and perceived ease of use significantly affect the adoption of Siskeudes. Furthermore, accountability and intention to use are proven to partially mediate the relationship between those perceptions and system adoption. These findings highlight that user acceptance and behavioral intention play essential roles in enhancing system effectiveness at the village level.

Limitation: This study was conducted in several villages within one district (Ciawi), thus the findings may not be generalized to other regions. In addition, data were collected through self-reported questionnaires, which might introduce subjectivity bias.

Originality: This study contributes to the empirical evidence of technology adoption in public sector accounting by reconstructing Siskeudes implementation through the Technology Acceptance Model (TAM) framework. Unlike previous studies, this research integrates behavioral and accountability perspectives to strengthen the understanding of digital financial system adoption in local government contexts.

Keywords: Siskeudes, perceived usefulness, perceived ease of use, accountability, intention to use, Technology Acceptance Model (TAM)