Policy Implementation Model Agency Accounting System Based on The Technology Acceptance Model (TAM) at The South Sumatra Regional Police

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ARTICLE INFORMATION

ABSTRACT

This research evaluates the performance of the implementation of the Institutional Accounting System (SAI) policy using the Technology Acceptance Model (TAM) approach at the South Sumatra Regional Police. The objective of the research is to assess the effectiveness of SAI implementation, identify supporting and inhibiting factors, and formulate an optimal implementation model. This research uses qualitative methods with data collection techniques through in-depth interviews, observations, and documentation. The research results show that the implementation of the SAI policy has been quite good, but it still faces various obstacles. Factors hindering implementation include policy complexity, unclear goals and objectives, misalignment with organizational needs, difficulties in technical understanding, and unclear implementation procedures. Additionally, obstacles in the context of implementation include resource limitations, difficulties in system integration, changes in organizational culture, lack of skills and knowledge, as well as information security issues. The difficulty in determining success criteria and measuring the impact of implementation also poses a major challenge. In conclusion, although the implementation of the SAI policy in the South Sumatra Regional Police is quite effective, various obstacles still need to be addressed to improve the efficiency and sustainability of the system. A more comprehensive strategy is needed to manage resources, enhance user capacity, and formulate policies that better align with the organization's needs in order to achieve optimal success.

INTRODUCTION

This research aims to evaluate the implementation of the Institutional Accounting System (SAI) policy using the Technology Acceptance Model (TAM) approach at the South Sumatra Regional Police. This research was conducted because accountability and transparency in public sector financial reporting are crucial factors in good governance. The implementation of SAI aims to improve the efficiency of financial management and provide accurate information for decision-making.

The importance of this research is not only limited to the national level but also has international relevance. Many countries have adopted technology-based accounting systems to improve efficiency and transparency in public financial management. This study can provide insights into how the TAM approach can be used to assess the level of technology acceptance in government agency accounting systems, which can serve as a reference for other countries with similar characteristics.

The main issues identified in this study are the constraints in the implementation of SAI, including policy complexity, lack of technical understanding, resource limitations, and organizational cultural barriers. These issues hinder system optimization and reduce the effectiveness of policy implementation. Therefore, this research aims to formulate an optimal policy implementation model to enhance the success of SAI application in the South Sumatra Regional Police.

Financial reports are designed generally to meet the information needs of users of all types. Government financial reports are not created to meet individual needs. However, since government financial reports act as a form of accountability for state financial management, the report components presented at least include the types of reports and information elements required by statutory provisions (statutory reports).

However, financial management and reporting within the National Police of the Republic of Indonesia still experiences problems. The results of research by Dahlia Dico et al in 2014 in the journal entitled Analysis of Financial Management and Reporting in the North Sulawesi Regional Police Financial Work Unit, the following:

"One of the problems with the Financial Sector Work Unit that often arises is that the APBN and APBD budgets are too ambitious but difficult to realize so the performance of the Satker (Work Unit) still needs to be evaluated. Other information states that problems with HR (Human Resources) need to be improved as well as inadequate facilities and infrastructure hampering financial management in the North Sulawesi Regional Police's Financial Work Unit in accordance with National Police Chief Regulation Number 22 of 2011, in order to be able to create reliable financial reports. accurate and timely in accordance with Government Accounting Standards (SAP), namely Government Regulation Number 71 of 2010" (EMBA Journal Vol.2 No.2 June 2014, Pages 1130-1140).

The South Sumatra Regional Police is one of the reporting entities so it is obliged to carry out accounting and

accountability reports by compiling financial reports in the form of budget realization reports, balance sheets, operational reports, equity change reports and notes to financial reports.

The preparation of the South Sumatra Regional Police Financial Report refers to Government Regulation no. 71 of 2010 concerning Government Accounting Standards and rules for sound financial management in Government. The Financial Report is a report that covers all financial aspects managed by the South Sumatra Regional Police. This Financial Report is produced through the Agency Accounting System (SAI), which is a series of manual and computerized procedures starting from data collection, recording and summarization to reporting financial position and financial operations covering all financial aspects managed by the South Sumatra Regional Police. This is one form of implementation E-Government

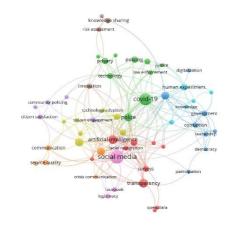Application research trends E-Government can be seen in the following picture:

Figure 1.1: Trends research of implementation *E-Government*
Source : Vos Viewer tahun 2023

The data above explains that terms appear frequently, while the colors indicate cluster. Mapping is carried out to get a detailed picture of the network, meanwhile clustering which is used to get an overview of the groupings of several Scopus journals. Each circle in the data above shows the greater the number of documents that are relevant to that keyword or term. This term shows that the big node is social media, in addition to keywords that have relevance e-government that is: social media, police, knowledge, corruption, leadership, transparency, and so forth. The different colors of the connecting lines in the data above indicate the existence of a relationship cluster on theme E-Government.

SAI consists of the Accrual-Based Agency Accounting System (SAIBA) and the State Property Management and Accounting Information System (SIMAK-BMN). SAI is designed to produce Entity Financial Reports consisting of Budget Realization Reports, Balance Sheets, Operational Reports and Equity Change Reports. Meanwhile, SIMAK-BMN is a system that produces information on fixed assets, inventories and other assets for preparing balance sheets and operational reports as well as state property reports and other managerial reports. (Regulation of the Minister of Finance of the Republic of Indonesia Number 232 /Pmk.05/2022 concerning Institutional Accounting and Financial Reporting Systems).

The National Police of the Republic of Indonesia applies the accrual basis in the preparation and presentation of balance sheets, operational reports and reports on changes in equity as well as the cash basis for the preparation and presentation of the Budget Realization Report. The accrual basis is an accounting basis that recognizes the effect of transactions and other events when the transactions and events occur, without regard to when cash or cash equivalents are received or paid. Meanwhile, the cash basis is an accounting basis that recognizes the effect of transactions or other events when cash or cash equivalents are received or paid. This is in accordance with Government Accounting Standards (SAP) which have been stipulated in Government Regulation Number 71 of 2010 concerning Government Accounting Standards, as well as based on the Regulation of the Head of the National Police of the Republic of Indonesia Number 4 of 2014 concerning Amendments to the Regulation of the Head of the National Police of the Republic of Indonesia Number 22 of 2011 Concerning the Administration of Financial Accountability within the National Police of the Republic of Indonesia (LK UAPPA_W 2021 South Sumatra Regional Police).

However, there are still problems with the TA Financial Report. 2021 Audited South Sumatra Regional Police as a result of the follow-up action from K3 Correction with the following explanation:

1. TK/TM difference in Satker:
2. Difference in Exit/Entry Reclassification at the Directorate of Samapta Polda South Sumatra
3. 3) Difference in BMN SP2D Capital Expenditure Recon 53 at Ditpolairud, Muaraenim Police and East OKU Police.
4. Differences in Monitoring of Internal Reconciliation of Fixed Assets and Other Assets at the Muratara Police, but in the SIMAK BMN application and the SAIBA application are the same. (LK UAPPA_W 2021 South Sumatra Regional Police)

Damayanti's (2021) research results with the title The Influence of Competence, Organizational Behavior and Commitment on the Quality of Financial Reports of the South Sumatra Police Narcotics Research Directorate also outlines: "The quality of financial reports is financial reports that are presented by showing correct and honest information.

The quality of financial reports is useful as a basis for making economic decisions for interested parties. Thus, skilled human resources are needed to produce quality financial reports. Implementation accountability financial reports must be prepared or produced from a reliable government accounting system, which can be done manually or using a computer application. However, there are still very few human resources who specialize in accounting, especially public sector accounting, so it would be more appropriate to use a computer application system that is comprehensive, tested and in accordance with current government standards, namely Regulation of the Head of the National Police of the Republic of Indonesia Number 4 of 2014 concerning Amendments to the Regulation of the Head of the National Police of the Republic of Indonesia Number 22 of 2011 concerning the Administration of Financial Accountability within the National Police of the Republic of Indonesia" (Integrity Professional Management Journal (IJMPro) Vol 2 No 1 January 2021 Edition).

According to Winarno in Atrika Iriani, 2020 (Iriani, 2020) Policy or Policy used to designate the behavior of an actor (for example an official, a group, or a government institution) or a number of actors in a certain field of activity.

Another definition of public policy is as stated by Soenarko who quotes the opinion of H. Hugh Heclo as follows: "Policy is a course of action intended to accomplish some end. A policy may usefully be considered as a course of action or inaction rather than specific decisions or actions, and such a course has to be perceived and indentified by the analyst in question".

Isworo in (Iriani, 2020) states that policy is the result of a decision after selecting available alternatives by a person or group of people to achieve certain goals effectively. Likewise, Dunn states that Public Policy is a series of related choices (including decisions not to act) made, in this case by Government Agencies or Offices, which are formulated in issue areas (issue areas) namely the direction of actual or potential action from the Government which contains conflict between community groups. This concept sees public policy as a series of government action choices (including the choice not to act) to answer challenges involving people's lives.

Rosalina (2020) entitled The Influence of Competency and Work Discipline on Motivation and its impact on the Performance of National Police Personnel in the Financial Sector of the South Sumatra Regional Police, the results of the research show that Competency has a significant positive effect on the Motivation of National Police Personnel in the Financial Sector of the South Sumatra Regional Police.

Technology Acceptance Model (TAM) is a good model for predicting the interests and desires of individuals who embrace technology (Davis, 1989). The TAM model has two main components: perceived usefulness and perceived convenience (Meiryani et al., 2021; Salah & Ayyash, 2024). Perceived usefulness is explained as someone's principle that using a particular system maximizes performance, and perceived ease is explained as someone's principle that a system is easy to use (Davis, 1989). Although there are attitudes of use, or what is described as positive or negative feelings toward someone when they need to act on the actions prescribed by the TAM model that can be used to predict interest, the construct is still rarely used. Therefore, it is necessary to carry out research regarding the Implementation of Agency Accounting System (SAI) Policies with an Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police so that it is hoped that at the end of the research it will be able to recommend an optimal model for implementing the Agency Accounting System (SAI) Policy in the South Sumatra Regional Police.

METHOD

The research method uses qualitative research with data collection techniques using in-depth interviews, observation and documentation to analyze the *Policy Implementation Model Agency Accounting System (SAI) Based On The Technology Acceptance Model (TAM) at The South Sumatra Regional Police*. Furthermore, data collection techniques use interviews, observation and documentation. The data analysis technique used is interactive model data analysis including data collection, data condensation, data presentation as well as verification and conclusions. The data analysis technique used in this research is analysis using an interactive model which includes three analysis components, namely condensation, data presentation, conclusion drawing (Miles et al., 2014). The following is a picture of the Qualitative Data Analysis Interactive Model used:
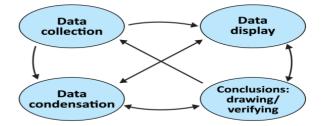

Figure 1.: Components of Data Analysis: Interactive Model
Source: Miles, Huberman, Saldana (2014)

RESULTS AND DISCUSSION
Policy Content of Agency Accounting System Policies

1. **Interests influenced by the Implementation of Agency Accounting System Policies in the South Sumatra Regional Police**
The implementation of the Agency Accounting System (SAI) policy in the South Sumatra Regional Police has a wide impact on various interested parties. The main affected parties include police management, as SAI improves the efficiency of financial management and enables more accurate data-driven decision-making. Members of the police also benefit from a more structured system that simplifies administrative tasks and enhances transparency in budget management. For the central government and auditors, the implementation of SAI ensures more accurate financial reporting that aligns with government accounting standards, facilitating supervision and audits. Additionally, the community and supervisory institutions gain from increased financial transparency, which strengthens public trust in police institutions and aligns with the principles of good governance.

Implementation of technology in the public sector must consider the involvement of all stakeholders to achieve optimal effectiveness (Madaki et al., 2024; Ominde et al., 2024; Pauluzzo et al., 2024). This is also that emphasizes the importance of organizational readiness in supporting the successful implementation of technology-based systems (Chen et al., 2022; Miake-Lye et al., 2020; Watson et al., 2022).

To clarify these results, Table 1 presents a comparison of the effectiveness of SAI implementation with traditional accounting systems in several other countries.

Table 1. Comparison of the Effectiveness of SAI Implementation

Country	Successful Implementation	Constraints
Indonesia	75%	HR and Infrastructure
Malaysia	85%	System Integration
Australia	90%	Regulation and Compliance

The discussion of the results of this study shows that the successful implementation of SAI depends on several key factors, such as management support, adequate training, and technological readiness. This finding stated that the perception of ease and usability of the system is the dominant factor in the adoption of technology (Azfar et al., 2023; Chin & Lin, 2016; Nguyen et al., 2020; Park et al., 2007). In addition, a more holistic policy integration approach is needed to ensure the continuity of SAI implementation. E-government policies must consider aspects of organizational culture and changes in user behavior to

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achieve optimal effectiveness (Bolgherini, 2007; Hackney et al., 2007; Jackson & Wong, 2017; Wong et al., 2010; Zhao, 2013).

In conclusion, this study confirms that the implementation of SAI in the South Sumatra Regional Police has brought benefits, although there are still challenges that need to be overcome. For the future, strategic recommendations include increasing human resource capacity, improving technological infrastructure, and strengthening regulatory policies that are more adaptive to technological changes and organizational needs. Agency Accounting System Policy (SAI) with Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police refers to the use of the TAM approach to introduce and ensure the acceptance of information technology, especially accounting systems, within the South Sumatra Regional Police. Parties who have an interest in agency accounting system (SAI) policies with approaches Technology Acceptance Model (TAM) in the South Sumatra Regional Police, including: Regional Police Leaders, Police Members, Finance Department, Information Technology (IT) Division and External Parties such as software vendors, consultants or auditors also have an interest in implementing SAI. Parties Influenced by Agency Accounting System (SAI) Policy with Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police, including: Community, Central Government and other parties involved in Law Enforcement, such as other government agencies or supervisory institutions, can also be influenced by the implementation of SAI. By paying attention to the interests and impacts of the various parties involved and affected by SAI implementation, it is important for implementing organizations to consult and collaborate with all relevant parties to ensure successful implementation and achieve the desired results.

2. Benefits of Implementing Agency Accounting System Policies in the South Sumatra Regional Police

The implementation of the SAI policy in the South Sumatra Regional Police provides various significant benefits, both in the short and long term. Key benefits include improved operational efficiency through the automation of financial recording and reporting, reducing human error and speeding up access to information. It also enhances transparency and accountability by minimizing fraud and discrepancies in financial reporting through a documented and integrated system. Additionally, the ease of access and management of financial data allows stakeholders to conduct faster and more accurate analysis. The implementation of SAI ensures compliance with government accounting standards, helping the South Sumatra Regional Police adhere to national and international regulations. Ultimately, these improvements lead to increased public trust, as more transparent and accurate financial reports strengthen confidence in police institutions.

Digitalization in the public sector financial system can significantly improve efficiency, transparency, and accountability (Agostino et al., 2021; Anggara et al., 2024; Bolívar et al., 2007; Giulio & Vecchi, 2021; Limba, 2004; Synyutka, 2019). The study also supports the finding that successful implementation of SAI depends on strong managerial support as well as training for system users.

Implementation of Agency Accounting System (SAI) Policy with Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police is expected to provide a number of benefits and impacts, both directly and indirectly, as well as in the short, medium and long term. Short term benefits include: Increased Operational Efficiency, Increased Accuracy and Timeliness and Increased Transparency. Medium term benefits Cost Savings, Improved Internal Control, and Increased User Satisfaction. Long-term benefits include: Increased Reputation and Public Trust, Simplification of more complex administrative and accounting processes, thereby increasing organizational productivity and flexibility, Improved Decision Quality and readiness for change. Thus, the implementation of the Agency Accounting System Policy with the TAM Approach in the South Sumatra Regional Police is expected to provide significant benefits in the short, medium and long term, which will improve the overall performance and effectiveness of the organization.

3. The degree of change achieved

To measure the level of success of the Agency Accounting System Policy (SAI) with the Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police, several indicators that can be used include: System Adoption Level, Data and Information Quality, Operational Efficiency, User Satisfaction Level, Increased Transparency and Accountability, Improved Internal Control, and Impact on Organizational Performance. By monitoring and evaluating the above indicators regularly, the South Sumatra Regional Police can measure the level of success in implementing the Agency Accounting System Policy using the TAM Approach and make the necessary adjustments to achieve the desired results.

4. Stop Decision Making

The location of decision making in the Implementation of Agency Accounting System (SAI) Policy with Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police involves several levels of management and various parties involved in the process, including: Regional Police Leadership, IT (Information Technology) Manager, Financial Manager, Implementation Team, End Users and External Parties (Vendors, Consultants, Auditors): External parties such as software vendors, IT consultants, or auditors can also provide input and suggestions that influence decision making regarding SAI implementation. By involving various parties and levels of management in decision making, the South Sumatra Regional Police can ensure that SAI implementation runs smoothly, meets organizational needs, and supports the achievement of their strategic goals.

5. Mechanism for implementing Agency Accounting System Policy Implementation in the South Sumatra Regional Police

The mechanism for implementing agency accounting system policies in the South Sumatra Regional Police involves a series of steps and complex processes for collecting, storing, processing, and presenting financial information. The components of the Accounting Information System (AIS) in the South Sumatra Regional Police include various elements that work together to enable the collection, processing, storage and presentation of financial information within an organization

6. Resources involved

Availability of resources needed to implement the Agency Accounting System Policy (SAI) with the Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police can vary depending on the following factors: Physical Resources, including Hardware (Hardware), Software: Accounting Systems, Database Systems, Supporting Applications: Other applications required for data integration, information security and other additional functions. Network Infrastructure, Server Room, IT Personnel and organizational support. These physical and non-physical resources are important components in the successful implementation of the Agency Accounting System Policy using the TAM Approach in the South Sumatra Regional Police. By ensuring the availability and good management of these resources, it is hoped that implementation can run smoothly and produce the desired results. Obstacles in policy content include: Policy Complexity, Unclear Goals and Targets, Incompatibility with Organizational Needs, Difficulty in Technical Understanding, Incompatibility with Regulations and Standards, and Unclear Implementation Procedures and Limited Resources

Implementation Context of Agency Accounting System Policies

1. **Strategy of the actors involved**

To achieve success in implementing the Agency Accounting System Policy (SAI) with the Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police, various strategies can be implemented. The following are several strategies that can be used: Careful Planning, Involvement of Related Parties, Training and Education, Continuous Monitoring and Evaluation, Adjustments and Updates, Risk Management, Management Commitment and Organizational Culture, and User Empowerment. By implementing these strategies, it is hoped that the implementation of the Agency Accounting System Policy with the TAM Approach in the South Sumatra Regional Police can run smoothly and successfully in accordance with the stated objectives.

2. **Characteristics of Institutions and Authorities**

Characteristics of institutions and authorities in implementing the Agency Accounting System (SAI) Policy with Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police, has a significant role in determining the success of implementation. Some characteristics that institutions and authorities may have in this context: Commitment to Innovation, Visionary Leadership, Openness to Change, Understanding of User Needs, Active Involvement in Implementation, Support for Users, Continuous Monitoring and Evaluation. With these characteristics, the Institutions and Authorities in the South Sumatra Regional Police can play an important role in ensuring the successful implementation of SAI with the TAM approach, which in turn will increase efficiency, transparency and accountability in their accounting system.

3. **Compliance with the method/process for implementing the Agency Accounting System Policy in the South Sumatra Regional Police**

To assess the level of compliance with the method or process for implementing the Agency Accounting System Policy (SAI) with the Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police, we need to look at several key factors: Technology Adoption: Participation in Training, Acceptance and Feedback, Compliance with Policies and Procedures, Use of Data and Information, and Continuous Evaluation and Improvement, this shows commitment to the process the. By paying attention to compliance factors with the method or process of implementing the Agency Accounting System Policy (SAI) with the Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police, the level of compliance with the method or process of implementing SAI using the TAM approach in the South Sumatra Regional Police, can be evaluated. This evaluation is important to ensure that implementation goes according to plan and achieves the desired goals.

Obstacles in the implementation context include: Difficulty in System Integration, Changes in Organizational Culture, Lack of Skills and Knowledge, Information Security Issues, Regulatory Compliance, and Difficulty Determining clear success criteria and measuring the impact of SAI implementation can be a challenge. Without proper measurement, it is difficult to evaluate whether implementation has achieved organizational goals.

Policy Results of Agency Accounting System Policies

1. **Influence on Organizations**

Implementation of Agency Accounting System (SAI) Policy with Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police has the potential to have a significant impact on the organization. The following are some

of the effects that may occur after implementing SAI with the TAM approach: Increased Operational Efficiency, Simplification of Financial Reporting, Increased Transparency and Accountability, Improved Decision Making, Increased User Satisfaction, Improved Internal Control, Increased Innovation and Sustainable Growth. This influence depends on how well SAI is implemented and the extent to which the system is adopted and utilized by police officers in the South Sumatra Regional Police. With good management and the right support, SAI with a TAM approach can bring significant benefits to the organization

2. **Changes and Acceptance by the Organization after implementing the Agency Accounting System in the South Sumatra Regional Police**

Changes and employee acceptance after implementing the Agency Accounting System (SAI) Policy with Approach Technology Acceptance Model (TAM) in the South Sumatra Regional Police can vary depending on various factors, including the way implementation is carried out, organizational culture, and employee attitudes and readiness for change. Changes and Acceptance by the Organization after implementing the Agency Accounting System in the South Sumatra Regional Police, including: Changes in Ways of Work, Training and Skills Improvement, Acceptance of Change, Increased Productivity, Changes in Organizational Culture, Increased Data Quality and Accuracy, Employee Involvement and Satisfaction and Readiness for Further Changes. By paying attention to the above factors and providing appropriate support to employees during and after SAI implementation, organizations can optimize the acceptance and benefits of the new system. Thus, the implementation of SAI with the TAM approach in the South Sumatra Regional Police is expected to provide various positive impacts which include increasing efficiency, transparency, accountability, public service, decision making and organizational culture.

CONCLUSION

The main findings of this study show that the implementation of SAI in the South Sumatra Regional Police has had a positive impact on improving operational efficiency, financial transparency, and regulatory compliance. However, it still faces obstacles. The content of the policy includes: Complexity of Policies, Ambiguity of Goals and Objectives, Mismatch with Organizational Needs, Difficulties in Technical Understanding, Non-Conformity with Regulations and Standards, as well as Ambiguity of Implementation Procedures and Resource Limitations. Obstacles in the context of implementation include: Difficulties in System Integration, Changes in Organizational Culture, Lack of Skills and Knowledge, Information Security Issues, Regulatory Compliance, and Difficulties Determining clear success criteria and measuring the impact of SAI implementation can be challenging. Without proper measurement, it is difficult to evaluate whether an implementation has achieved organizational goals. The success of the implementation depends heavily on technology readiness, user training, and commitment from management.

This study has some limitations, including limited coverage to one regional police institution, so the results may not be fully generalizable to other agencies with different conditions. In addition, external factors such as changing government regulations can also affect the sustainability of system implementation. Further research is suggested to explore a comparative approach with other regions, as well as to examine the influence of organizational culture factors on the successful adoption of SAIs. The development of a more comprehensive implementation model by considering the integration of new technologies is also an important agenda for future research.

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