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THE ACCEPTANCE AND USAGE OF INFORMATION MANAGEMENT SYSTEM OF BAZNAS (SIMBA) USING UNIFIED THEORY OF ACCEPTANCE AND USE OF TECHNOLOGY

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Abstract

Purpose – The purpose of this study is to determine the user's perception of SIMBA and explain the factors affecting employee users acceptance and usage of SIMBA based on the Unified Theory of Acceptance and Use of Technology model.

Design/methodology/approach – Statistical analysis of the study was conducted using multiple linear regression. Quantitative data were collected through a questionnaire. The samples used in this research are BAZNAS in Jakarta and West Java with purposive sampling technique.

Findings - The results of this study indicate that Effort Expectancy variables do not affect the variables Behavioral Intention while the variable of Performance Expectancy, Social Influences, Facilitating Condition have a significant influence to Behavioral Intention, and Behavioral Intention has a significant influence to Use Behavior.

Keyword UTAUT, SIMBA, BAZNAS

Introduction

Today, almost all countries use technology to achieve better quality information. According to Alter (1996), the use of information technology can improve efficiency, quality, effectiveness, and consumer response. Efficiency and effectiveness can be achieved when the technology of information is understandable and beneficial for the users). Wilkinson (2000) in his research stated that information technology can provide benefits and opportunities by using that information. Because of this too, most companies are willing to spend money to make the information technology to be a part of the day-to-day operations. According to Barney (1991); Clemons (1986); Clemons and Kimbrough (1986); Ferny (1988); and Ives (1990) in Sabihaini, (2006), when the needs of information technology is increase, with the increasing need for such information, the use of information technology can be a source of competitive advantage for competing companies. The advantages of using information technology depend on its strategy and management (Porter, 1985).

Information technology has a high contribution to the organizations in Indonesia and even in the world, whether under the auspices of the private or government, one of them is National Amil Zakat Agency or BAZNAS as an institution of the government to manage the national zakat funds. BAZNAS uses information technology as a support in operations, especially in finance to be more efficient and effective. The technical capabilities of information system personnel will affect the performance of information systems.

Information Management System BAZNAS (SIMBA) is a system built and developed for the purpose of storing data and information owned by BAZNAS nationally. SIMBA is created with the aim to create a transparent and accountable management system of zakat throughout Indonesia. It also becomes one of the steps BAZNAS to strengthen the integration of the database mustahik. Integration of this database is considered very important by the BAZNAS because it will affect the success of national zakat development in the future. Beik (2014) assesses that mustahik database will become a guide for zakat programs, and can also be a reference or source for stakeholders in assessing the quality and effectiveness of the zakat fund distribution program, also can be used to verify the truth of the mustahik information if it is to be reviewed for the context audit program. Along with its development, SIMBA's presence requires the transfer of knowledge for all its users. Therefore, BAZNAS in 2012 held a training about SIMBA and several BAZNAS have used it in that year. In accordance with the BAZNAS Strategic Planning, BAZNAS targets that all BAZNAS and LAZ throughout Indonesia have to use SIMBA in 2016 (BAZNAS, 2016).

OPZ	Registered in SIMBA	Total	Percentage
BAZNAS	1	1	100%
BAZNAS Provinsi	33	34	97.06%
BAZNAS Kab/Kota	462	514	89.69%
LAZ	8	26	30.77%

Source: Renstra BAZNAS (2016)

BAZNAS has a great achievement in implementing SIMBA on BAZ and LAZ all over Indonesia within four years, from 2012 to 2016 (see Table 2). But the question is whether in the past four years, the user has benefited from the usage of SIMBA? What factors influence user intention to use SIMBA?

This research uses Unified Theory of Acceptance and Use of Technology method (UTAUT) developed by Vankatesh et al (2003). UTAUT was used as a theoretical framework for analyzing the acceptance and usage of SIMBA in BAZNAS. UTAUT is considered more relevant for analyzing the acceptance and usage of information systems, whose the constructs consist of Use Behavior, Behavioral Intention, Performance Expectancy, Effort Expectancy, Social Influence, and Facilitating Condition. Many studies using UTAUT include research conducted by Mutshewa (2016) under the title Examining the Factors Effect the Adoption and Usage of Document Workflow Management System (DMWS) Using UTAUT Model: Case of Botswana. In his research, Behavioral Intention constructs affect Use Behavior of DMWS. DMWS is a software application that standardizes the size of digital information, including documents, spreadsheets, emails and more. Other research from Alghamdi (2010) by title Investigate Relationship Between Website Quality and Intention to use e-Government Services. The results showed that all UTAUT variables have a significant impact on website adoption (e-Government Services). This research is also based on Leong research (2015) entitled Factors Affecting Acceptance and Use of ReWIND: Validating the Extended Unified Theory of Acceptance and Use of Technology, which show that performance expectancy, effort expectancy, social influence, facilitating conditions, price- value, hedonic motivation and habit have significant influence on students' acceptance and usage of ReWIND.

This study aims to determine user perceptions of SIMBA based on UTAUT constructs and to investigate factors affecting the acceptance and usage of SIMBA by adopting UTAUT theory initiated by Venkatesh (2003). Do Performance Expectancy, Effort Expectancy, Social

Influence affect Behavioral Intention? Does Facilitating Condition and Behavioral Intention Affect Use Behavior?

Literature review

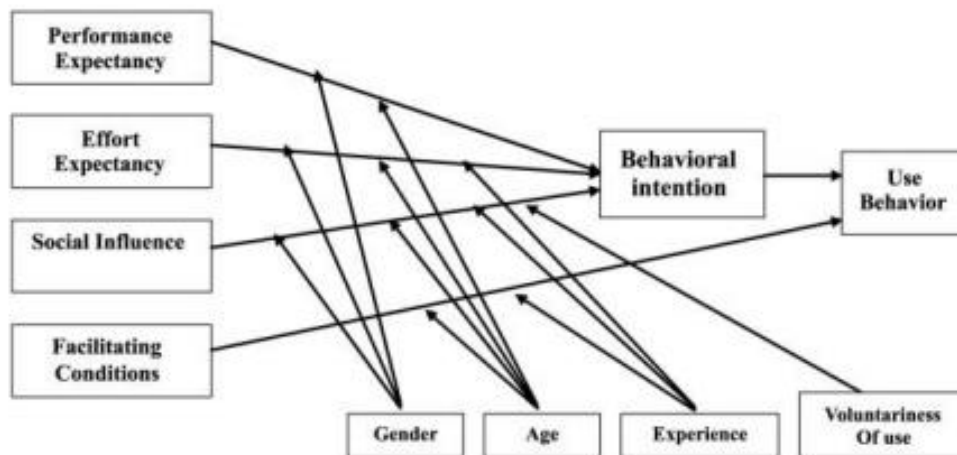
Unified Theory of Acceptance and Use of Technology (UTAUT)

Triandis (1980) states that one's behavior is an expression of one's desires or interests. The desire is influenced by social factors, feelings and perceived consequences. According to the theory of Reason Action, interest is a function of two basic determinants, namely attitude and subjective norms. The attitude is an evaluation of the belief or positive or negative feeling of individual while the subjective norm is a person's perception or view of others' beliefs that will affect their behavioral intention.

UTAUT is one of the latest technology adoption models developed by Venkatesh et al. (2003). The main purpose of developing this model is to help the organization to understand the use of technology. UTAUT was originally developed from the Theory Reasoned Action or TRA model. TRA was developed in 1988 by Sheppard. This theory is fundamental and prominent on the theory of human behavior or human treatment. Davis (1989) tried to apply TRA to examine the use of technology. Furthermore, TRA was developed again by Venkatesh and Davis (2000), which is called the Technology Acceptance Model or TAM. TAM is designed to predict the acceptance of information technology and its utilization. TAM is more complete than TRA because it is followed by the subjective norm.

After TAM, this method was developed again by Vallerand in 1997 to be Motivational Model or MM. This model is based on one's treatment. It has been reviewed and it developed into Theory of Planned Behavior (TPB) combined with TAM, by adding constructs behavioral control. It succeeded after proven by Ajzen in 1991 who successfully practiced the TPB to predict the intensity and treatment.

The method is continuously developed, from a combination of TAM and TPB. Thompson (1994) discovers the complexity, impact and social factors as well as the conditions of the facility, after which it was redeveloped by Karahanna et. al. (1999) who conducted research on the impact of the effects of the characteristics and treatment. He found the differences between the predictors of technology adoption and behavior. The most significant result is the relative advantage, the ease of use the technology, the ability to try. Only then was developed UTAUT theory developed by Venkatesh (2003) with four main constructs considered to affect the user's intention to use the technology.



The constructs according to Venkatesh et al. (2003) are:

- a. Performance Expectancy is defined as the degree to which a person believes that using a system or technological supports will affect in achieving profit.
- b. Effort Expectancy is defined as the degree of convenience associated with system usage.
- c. Social Influence is defined as the extent of which an individual perceives the importance of their working environment factor in the use of a new system. Social factor also defined as the degree of which an individual assumes that another person assures them that they should use the new system.
- d. Facilitating Condition is the degree of which a person believes that an organization and its existing technical infrastructure support the use of the system.
- e. Behavioral Intention is the main behavior of the organization in the acceptance and utilization of technology.
- f. Use Behavior is the frequency or Intensity of Utilization in a week

Management Information System of BAZNAS (SIMBA)

SIMBA or Management Information System of BAZNAS is a web-based system developed for data storage and information owned by BAZNAS. BAZNAS is the national zakat coordinator which has a authorization to manage the national zakat fund. The need to integrate the management of zakat makes BAZNAS developed SIMBA which is considered able to support the operation activities of BAZNAS and LAZ in Indonesia. SIMBA is a centralized system that can be used by all agencies or zakat institutions throughout Indonesia. SIMBA was created in October 2012 in order improve the management of zakat become more transparent and accountable.

SIMBA is a network-based internet system. The presence of SIMBA is a challenge for the users. It needs transfer knowledge for all users. SIMBA system has two main categories of Operational Information Systems (SIO) and Reporting Information Systems (SIP). Each BAZNAS and LAZ use SIO day-to-day operations with an incoming and outgoing cash approach. The financial statements produced by SIMBA refer to the Statement of Financial Accounting Standards (PSAK) No. 109. SIMBA has reporting printing features covering 88 different sub-report types, which are classified into 33 report types in five major groups.

The target of SIMBA is to create a system that integrates all BAZNAS data throughout Indonesia with effectively and efficiently all over Indonesia. In this way, it will be obtained benefits in taking policy or decision and others.

Research hypotheses

Utilization of the system can be identified by doing assessment. According to UTAUT theory, one of the usage of information or technology system factors is Effort Expectancy. Effort Expectancy means the system is easy to understand. This variable is important because it is associated with the use of the system. Venkatesh (2003) stated that Effort Expectancy has a significant relationship with the Behavioral Intention in using information system. In addition to these constructs, Musthewa's (2015) also stated that Effort Expectancy and Performance Expectancy affect Behavioral Intention to use DMWS. The detailed results of his research indicate that it takes an effort to use EDRMS (Electronic Document Record Management System) which means that training is required to enable employees or users to use the EDRMS correctly. Based on the explanation, below is the first hypothesis.

H1: Effort Expectancy Affect Behavioral Intention

Another construct to know the acceptance and usage of system is Performance Expectancy. Performance Expectancy is constructed to know how much one believes that if completing a job using the system will have an effect on achieving its target. Venkatesh stated (2003) that Performance Expectancy is a strong predictor of the usage of information systems either mandatory or voluntary. The results of the Mutshewa (2015) also stated that the Performance Expectancy affects Behavioral Intention. Nair et al, (2015) also stated that Effort Expectancy and Performance Expectancy have an effect on Behavioral Intention to use ReWIND. (ReWIND is the name of the tool that is part of the Lecture Capture System used to automatically record all teaching in the process). The results of Sedana's study (2010) show that Performance Expectancy affects Behavioral Intention to use Exelsa. Exelsa (Experiential

E-Learning Sanata Dharma University) is a communication tool used by students and faculty with the aim of integrating all components of the lesson with guarantees. quality. These results are based on respondents who consider using Exelsa can help completing their tasks and improving their performance outcomes. Based on the exposure, the second hypothesis formula is:

H2: Performance Expectancy Affect Behavioral Intention

Social influence is one of the predictors considered to have an effect on Behavioral Intention to use technology. Through this variable, it can be seen how influential people are to others in utilizing the system or technology. In the research results of Nair et al, (2015), Social Influence can have a significant effect on the use of ReWIND. As for Musthewa (2015) research, Social Influence has an effect on the Behavioral Intention.

Williams et al. (2015) in the study suggests that UTAUT is useful and can be used for subsequent research with consistent constructs that affect each other. This result is accordance with research conducted by Alghamdi (2010) who investigates constructs or variables that affect acceptance of the web-based training. In his research, Social Influence effect on Behavioral Intention. Based on the explanation, the hypothesis that can be formed is:

H3: Social Influence Affects Behavioral Intention

Another factor that affects Behavioral Intention to use technology information systems is the Facilitating Conditions. The adoption of a new SIMBA for four years requires more effort to achieve all goals. One effort that can be done is to facilitate users. In the study, Venkatesh (2003) proves that conditions facilitating the user affect the frequency of use of information systems.

Based on the research results of Musthewa (2015), Facilitating Condition have a positive effect on the Use Behavior or intensity of the use of DMWS (Intensity Utilization SIMBA. Other research results indicate that the Facilitating Condition is a construct affecting the Behavioral Intention (Dwivedi, 2015). From the exposure he Hypothesis as follows:

H4: Facilitating Condition affect SIMBA Use Behavior

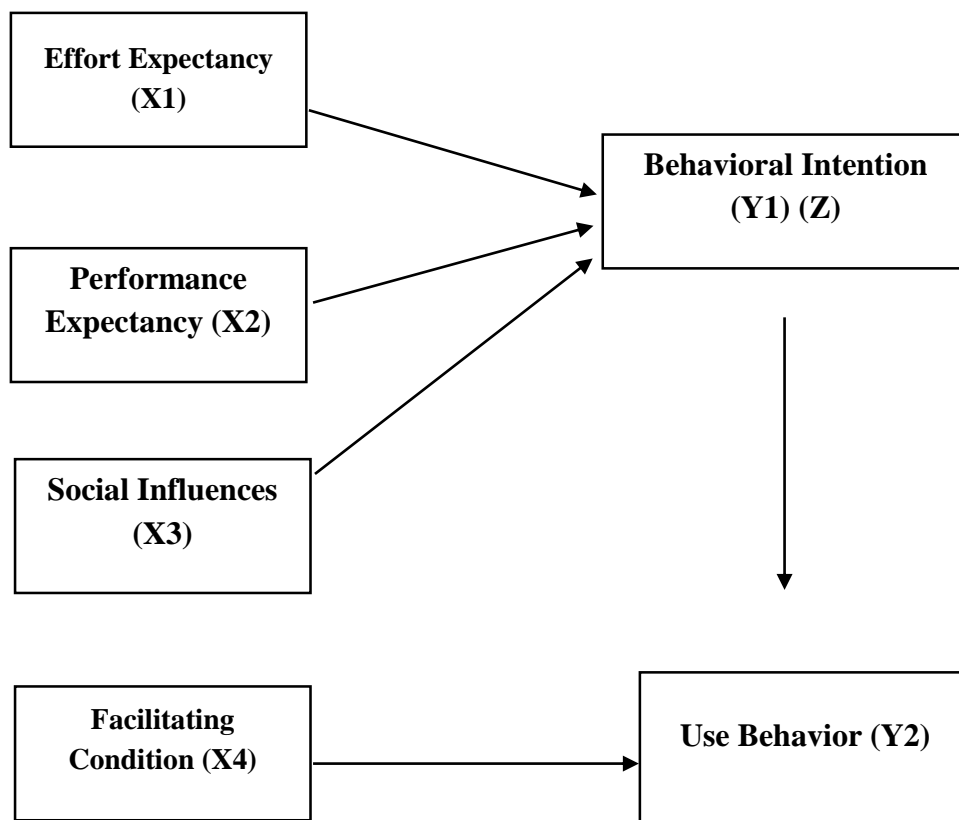
The next variable is Use Behavior, which is a distinguish variable from the previous study. This is based on UTAUT theory which has two dependent variables namely Behavioral Intention and Use Behavior. Use Behavior is a variable that explains how often or how many users use the system. The higher the intention of a user to use the system, the higher the

intensity of its usage. Leong's research (2015) stated that Use Behavior is influenced by Facilitating Condition. Nair et al (2015), in his research stated that Behavioral Intention has a significant effect on the usage of ReWIND. In another study conducted by Tosuntas et al, (2014) stated that Behavioral Intention and Use Behavior, Effort Expectancy, Performance Expectancy has a significant influence on Intensity of technology utilization (Use Behavior). Based on the exposure hypothetical advance is:

H5: Behavioral Intention Affects Use Behavior

Research methods

This study is a quantitative research that purpose to analyze the influence of independent variables on the dependent variable. The type of data in this study is primary data. Primary data obtained by the author through the distribution of questionnaires. The targeted respondents were the employee who use SIMBA in daily operations. Interviews also conducted to the Division of Information Technology of BAZNAS. Sample selection method used in this research is purposive sampling. The population in this study is all SIMBA users who are in the City or District in Jakarta and West Java.



Translation process

The questionnaire used in this study adopted from a questionnaire by Musthewa on his research entitled Examining Factors Affecting the Adoption and Use of Document Workflow Management System (DMWS) using the UTAUT model: Case of Botswana. Use Behavior variable adopted from Leong research construct (2015). The questionnaire were translated to Bahasa and distributed to users. Here are the questionnaire in detail.

Effort Expectancy
My interaction with SIMBA is clear and understandable
It would be easy for me to develop skills needed to work using SIMBA
I would find SIMBA easy to use
Learning to use SIMBA is easy for me
Performance Expectancy
I would find SIMBA useful in my job
Using SIMBA in my job would enable me to accomplish job tasks more quickly
Using SIMBA would enhance my job effectiveness
Using SIMBA will make my job easier to do
Using SIMBA will enable me to spend less time routine job tasks
Social Influences
People who influence my behavior at work think that I should use SIMBA
People who are important to me at work think that I should use SIMBA
Senior Management has been helpful in the use of SIMBA
Generally, BAZNAS has supported the use of SIMBA
Facilitating Condition
I have the necessary knowledge to use SIMBA
I have necessary resources to use SIMBA
SIMBA is compatible with other system I use
A specific person or group is available for assistance with SIMBA difficulties
Behavioral Intention
I intend to use the nest months
I predict I would use SIMBA in the next months
Use Behavior
I use SIMBA in a week

BAZNAS Profile

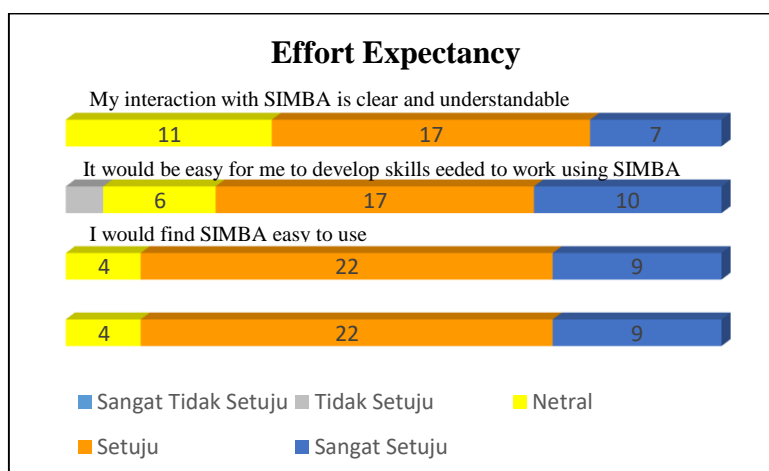
Badan Amil Zakat Nasional (BAZNAS) is the official and the only one formed by the government based on Presidential Decree No. RI. 8 of 2001 whose main tasks and functions are to collect and distribute zakat, infaq, and shadaqah (ZIS) at the national level. In 2011, Law No. 23 on Zakat Management was issued. This further reinforces the role of BAZNAS as an institution authorized to manage the national zakat. Under the Act, BAZNAS has declared a nonstructural government institution which is independent and responsible to the President through the Minister of Religious Affairs. Thus, BAZNAS with the Government is responsible for guarding the management of zakat which is based on Islamic law, trust, benefit, justice, legal certainty, integrated and accountability.

Findings

The questionnaires was distributed to 26 BAZNAS both in the city and district of Jakarta and West Java. Samples of BAZNAS are taken by sub-districts and districts and provinces as representatives. Of the 40 questionnaires distributed, the questionnaire returned and filled by respondents as many as 35 questionnaires. Out of 35 respondents, 13 (37%) were female and 22 (63%) were male. All respondents were an operator of SIMBA in BAZNAS.

Users Perception of SIMBA

This research is also based on the results of questionnaires distributed to respondents. In this study, respondents were asked to give their response regarding the conditions of the usage of SIMBA. In the picture above, respondents were asked about their knowledge of SIMBA usage as one source that will support or facilitate users while using the system.



Performance Expectancy

I would find SIMBA useful in my job



Using SIMBA in my job would enable me to accomplish job tasks more quickly



Using SIMBA would enhance my job effectiveness



Using SIMBA will make my job easier to do



Using SIMBA will enable me to spend less time routine job tasks



■ Sangat Tidak Setuju ■ Tidak Setuju ■ Netral ■ Setuju ■ Sangat Setuju

Social Influences

People who influence my behavior at work think that I should use SIMBA



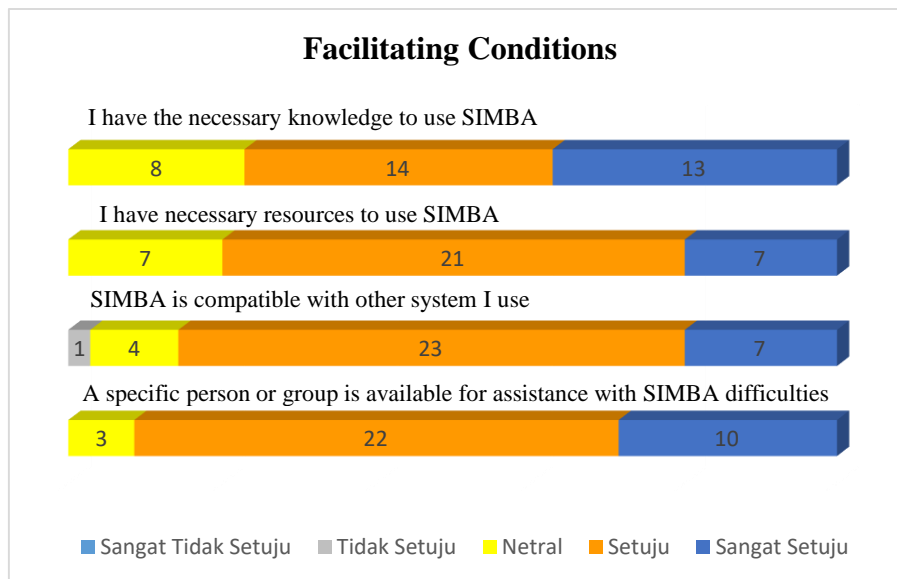
People who are important to me at work think that I should use SIMBA



Generally, BAZNAS has supported the use of SIMBA



■ Sangat Tidak Setuju ■ Tidak Setuju ■ Netral ■ Setuju ■ Sangat Setuju



Effort Expectancy and Behavioral Intention

This study shows that the variable of Effort Expectancy has no effect on SIMBA Behavioral Intention to use SIMBA. These results are based on the significance test (t-test) contained in table 33. In the table, the value of t arithmetic smaller than t table is $-0.563 < 1.695$ and the value of significance $0.577 > 0.05$. So H_0 is accepted and H_1 is rejected.

The results of this study are similar to the results of Sedana (2010) which states that Effort Expectancy has no significant effect on Student's Behavioral Intention to use the Experiential of E-Learning of Santa Dharma University system (Exelsa). The result of this study is supported by the result of Ramdhan research (2015), that Effort Expectancy has no significant effect to Behavioral Intention.

Based on interviews with BAZNAS IT Department, one of the factors cause SIMBA has not been applied optimally is the capabilities of the operator. Users have low expectations of the system used and less confidence when using SIMBA. This is due to lack of knowledge to apply SIMBA. Another possibility that causes low expectations is, before SIMBA is implemented, BAZNAS has 4 to 5 systems that are not yet optimal in its implementation. This is the cause of low user expectation of SIMBA as a new system applied in BAZNAS. The condition of Effort Expectancy is low due to low employee antipathy of BAZNAS. This is possible because there is a upset of the previous system that not yet unoptimized.

BAZNAS has anticipated this by conducting training to each user, in order to achieve understanding first and users can feel the ease. The problem that is currently faced is that some users do not follow the trainings because they have been represented by other employees, then

the trainees who deliver the knowledge to the actual user. However, the knowledge gained by the user is not thorough so there are still other difficulties encountered.

Performance Expectancy and Behavioral Intention

This study shows that the variable of Expectation of Performance has a significant effect on Behavioral Intention. This is based on the results of significance tests contained. In the table the value of t arithmetic greater t table. With the acquisition of t count of 1.901 and t table of 1.695. This indicates that H0 is rejected and H1 is accepted.

Research Alghamdi (2010) supports the results of this study which shows that the Performance Expectations have a significant effect on the Behavioral Intention. Expectation Performance is a condition when users of the system expect the system used will make it easier, when someone is expecting high, this can increase the intention of users to use the system. These results are also supported by the results of Leong's (2015) stated that the Performance Expectation significantly affects the Behavioral Intention. This is also in line with results obtained from interviews through open-ended questions. This increases the level of a person's desire to use SIMBA in the future.

Social Influences and Behavioral Intention

This research indicates that Social Influence variable has a significant effect on SIMBA Behavioral Intention. This is based on the results of significance tests. The value of t arithmetic is smaller than t table. With the acquisition of t count of 1.695 and t table of 3.442, this shows that there is a significant influence. So, H0 is rejected and H1 accepted.

It can be concluded that influential people should be promoters or spur to others in order to use SIMBA. Many people are motivated to use it. Aside from improving users, it will also impact the amount of data collected at the end.

The results of this study is same with the results of research Musthewa (2016). His research found that management and influential people can encourage users to use the system. This is also in line with the research of Nair et al (2015) which suggests that people in an organization either directly or indirectly influence others to use systems that can improve their performance outcomes. In Kwatsha's (2010) research, support from management is a factor that influences the successful implementation of Electronic Document Record Management System (EDRM), EDRMS is a system.

From the interview, Social Influence is also one of SIMBA's optimizing factors, the influence of people around, for example, it will affect others to use the SIMBA in BAZNAS. IT BAZNAS has its own way to build employee's intention using the system, by contacting each of the regional BAZNAS parties and providing training. The second way is to create a creative content in SIMBA so users are not saturated when operating SIMBA. The more people who affect users, the higher their interest will be to use SIMBA.

Facilitating Condition and Use Behavior

Facilitating condition is the circumstances of users who feel the facilities around (it is a form of support for using the system). It also can not be separated from the role that must have knowledge or understanding in advance when want to apply a system. In this variable, a person is also asked to assess how compatible the system is used in their work as well as the roles of others who can assist when in the operation of the system has difficulty.

This study shows that the supporting condition variables influence the intensity of SIMBA utilization which can be seen from the signification test result, where t table is bigger than t arithmetic, with value $2.512 > 1.69$ and its significance value is 0.013 which means bigger than minimum requirement that is $0,05$. This shows a significant influence of the supporting conditions on the intensity of utilization.

The result of this research is supported by research conducted by Morris (2009) which resulted from construct from UTAUT that support condition has significant influence toward e-Government website adoption. This is also in line with Musthewa's (2016) study indicating that supporting conditions are needed for system adoption. This is because the poor quality will disrupt the work in progress.

This result is supported by interview result that is probable factor that can optimize SIMBA usage is from human resources and other resources like infrastructure available in BAZNAS. Infrastructure is an important thing in supporting the use of systems in an organization because without the system infrastructure can not operate properly.

In line with the results of interview, most respondents argue that the operating system on the PC in order to utilize SIMBA is an important thing to support the needs of users. In line with supporting features that suit their needs in completing their work.

Behavioral Intention and Use Behavior

Behavioral Intention refers to the main behavior of the organization in the acceptance and use of technology, consistent with the theory underlying all the effects on the Use Behavior. In this study Behavioral Intention significantly influence Use Behavior with a value of t count equal to 2,512 and t table equal to 1,693 and significance value less than 0,05 that is $0,002 < 1,693$. This is in line with the results of research Musthewa (2016), that Use Behavior effect. This is because the higher the level of interest then someone is increasingly want to use SIMBA because it already enjoys ease when using it.

This result is the same with the opinion of respondents in open question about SIMBA conformity with BAZNAS requirement. On the question almost entirely agree, with BAZNAS which has a purpose to collect zakat funds easily, for storage of data and information owned by the national BAZNAS without going through a complicated process because of the website-based. This increases the interest of respondents to use SIMBA in the future

Conclusion

Based on the results of research that has been done by the author, it can be concluded several things . First, Variables of Performance Expectancy and Social Influence have an effect on Behavioral Intention to use SIMBA while the Effort Expectancy variable has no significant effect on Behavioral Intention to use SIMBA. Second, The Facilitating condition variables significantly influence Use Behavior. The last, Behavioral Intention to Use SIMBA affect the Use Behavior

The results showed that perception of the auxiliary effect as a form of assessment of SIMBA utilization. This result also shows that the implementation of baznas information management system (SIMBA) is a big challenge for BAZNAS, integrating the system is not easy so it takes effort to get an optimal result. Some of these challenges are human resources and infrastructure, both of which are necessary to be developed and evaluated for the purpose of implementing SIMBA. Evaluation process is needed so that IT BAZNAS can know the deficiencies that need to be repaired or anything that becomes less than optimal factor of SIMBA implementation and can know the advantages that become the user attraction to operate SIMBA.

Limitations of The Study

This research was limited to people in BAZNAS especially in Jakarta and West Java who made an interaction directly with SIMBA. Another limitation relates are:

- a. In the filling questionnaire is not accompanied by the author. It can causes a difference perception among respondents.

- b. In the process of distributing questionnaires, the authors have difficulty that is different procedures from each region that must be met before doing research.

Suggestions

Suggestions that can help in the next research are:

- a. Further research is expected to evaluate SIMBA by using the moderation variable, one is voluntary utilization variables. This is because there is no BAZNAS regulation which stipulates that SIMBA is mandatory for all BAZNAS but only voluntary. By presenting the volunteer variable is expected to be able to know more clearly the factors affecting the usage of SIMBA.
- b. For regulators, there are two first suggestions to reinforce the regulations for the implementation of SIMBA to all over BAZNAS in Indonesia. It is suggested to create an integrated system and make it easier to achieve BAZNAS targets. Secondly, to improve SIMBA-related socialization and improve SIMBA's existing features.
- c. Users are expected to perform their functions as SIMBA operators. This will affect the amount of data achieved by BAZNAS.

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